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Fiscal decentralization in the nude: Discursive struggles and the stalling of its implementation in Jamaica

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ABSTRACT

Despite an apparently promising start, the decentralization of property tax in Jamaica has never really progressed, nor yet been abandoned. Why is this? This paper adopts a discourse theory perspective to answer these questions. It primarily takes cues from a case study of the Portmore Municipality Council, which was tasked by Jamaica's central government to implement fiscal decentralization. The initiative was intended to pave the way for further local government reforms in the country in line with new public management (NPM) principles, but something different happened. We conclude that several influential signifiers and signifieds were linked with fiscal decentralization. Mobilized in various politically motivated and overlapping discourses, these served different interests and attracted shifting groups of supporters and contenders, and gradually halted fiscal decentralization. The signifiers and signifieds pertained to NPM, participation, local and central government commitment, entrenchment,¹ councilors' lack of skills, nepotism, corruption, and the need for a "fix" for decentralization to progress. They were part of a larger palette of discourses relating to central government power, globalization, and societal and economic progress. The discourses in question made it impossible to abandon fiscal decentralization entirely, because they continued to be in line with the Jamaican political elite's professed take on NPM, and helped to attract IMF funding.

1. Introduction

Fiscal decentralization² has long been regarded as one of the most significant global financial and economic reforms that nations could embrace (Arzaghi & Henderson, 2005; Blind, 2007; Faguet, 2014; Garman, Haggard, & Willis, 2001; Giugale & Webb, 2000; Manor, 1999; Smoke, 2001). It can be interpreted as a manifestation of new public management (NPM) principles, involving the redefinition of roles and responsibilities for fiscal policy at subnational levels of government (Bahl & Bird 2008; Bahl and Martinez-Vazquez, 2022; Fedelino & Ter-Minassian, 2010). Many developing countries have re-crafted their financial systems over the years, bringing them increasingly in line with NPM principles (Adefeso & Abioro, 2016; Bucci, Ferrara and Resce, 2023; Ruding, 2020;

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¹ This is the process of legally embedding local government into Jamaica's constitution. Thereby, it is intended that local government becomes a permanent and protected feature within the Jamaican political landscape.

² Fiscal decentralization is the assignment or devolution of tax raising and expenditure powers to local or subnational governments by central or national governments.

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Sijabat, 2016). Scholars supporting fiscal decentralization suggest that it improves stakeholder accountability, capacity development, local citizens' participation in fiscal matters, governmental transparency, citizens' welfare, and service delivery levels, as well as innovation at sub-national governmental levels (Bahl & Bird, 2008; Campbell, 2003; Olowu, 2001; Smoke, 1994, 2001; Wunsch & Olowu, 1990; Olowu, 2002). These positive effects arguably arise from local authorities' proximity to citizens following its implementation (Enemuo, 2000; Leakey, 1993; Rondinelli, McCullough, & Johnson, 1989). Consequently, it is assumed that fiscal decentralization leads to greater retention of resources at the local level, thereby supporting, enhancing, and stimulating the local economy and local development initiatives (Miller, 2002).

Jamaica attempted to pave the way for fiscal decentralization in the 1990s, shrouding it in NPM-related discourses. Scholars suggest fiscal decentralization would give local citizens more say in policymaking and execution and would help to hold local public officials accountable for their actions and decisions (Bahl & Martinez-Vazquez, 2022; Leakey, 1993; Nettleford, 2009). Some argue that it would help the central government to secure bigger loans from the IMF, which had been promoting the adoption of NPM in developing countries since the mid-1980s (Ruding, 2020). Furthermore, introducing fiscal decentralization, other scholars believe it would lead to local empowerment (Aucoin, 1990; Bahl and Martinez-Vazquez, 2022; György & Rosta, 2015; Hood, 1995; Polidano & Hulme, 2007; Pollitt, 2002), unleashing citizens' creativity to contribute to Jamaica's growth and economic development. This would make public services more responsive to the country's local development needs (Mills & Slyfield, 1987; Nettleford, 2009), and would facilitate future local government reforms, making Jamaica a more important player in an increasingly globalized world.

However, NPM, and hence fiscal decentralization, now receive less support than formerly in many parts of the world, and especially in some pioneering countries such as the UK, New Zealand, and Australia, mainly owing to the disasters and failures it caused (Dunleavy, Margetts, Bastow, & Tinklet, 2006; see also Lapsley, 2009). Drechsler (2005) summarizes these effects:

... the plain and empirically observable fact that NPM simply does not work, even by its own strict set of criteria, that it does not deliver, that it does not create greater business efficiency, let alone state effectiveness, that it is expensive, disruptive, and in the end useless, that it is heavily ideological, overly simple, diametrically opposed to economic growth and especially development, and politically charged by a specific perspective, that of neo-liberalism, could have the effect that it toppled as a paradigm.

Drechsler (2005, p. 11) notes that the NPM-infused privatization of New Zealand's transport system faltered, resulting in the government's buy-back of rail and ferry transportation systems in 2008 (Clark, 2008). In the UK, the agencification of public services in both hospitals and schools was considerably restructured over time to foster a more integrated "community" focus, with relatively high levels of central direction (Dunleavy et al., 2006, pp. 470–472). These corrective measures can be regarded as "post-NPM" reforms to attempt to remedy the failures of NPM-infused initiatives, retaining some of the original NPM-principles while changing others (Christensen & Lægheid, 2007; Christensen & Lægheid, 2011a; Dunleavy et al., 2006; Mongkol, 2011). If Jamaica's central government had truly endorsed NPM and subsequently recognized that its attempts to introduce fiscal decentralization had been a failure, it would have been likely either to implement post-NPM reforms to revitalize the initiative or give up on fiscal decentralization. The latter could also occur if the government had never been particularly serious about NPM. However, Jamaica's attempt at fiscal decentralization stalled without any initiative to stop the process, making it a unique case for analysis.

In this paper, we explore the discourses that government bureaucrats, politicians, members of civil society, and taxpayers articulated both for and against fiscal decentralization in Jamaica, leading to the aforementioned standstill. Our research contributes to the growing debates about whether and why fiscal decentralization may be uniquely contextually and societally bound (Bahl, 2008; Bahl & Cyan, 2011; Bird & Vaillancourt, 1999; Guess, 2005). We show that rather than using NPM to assign property administration to local authorities, it may be used to re-centralize property tax administration, which may hamper a country's social and economic progress (see Mongkol, 2011). We also complement a limited but growing body of work engaging with Laclau and Mouffe's discourse theory to examine responses to policy changes (Torfing, 1999; Tregidga, Milne & Kearins, 2014, 2018). We use discourse theory as a lens through which we highlight the complex nature of discursive constructions of fiscal decentralization and the roles of a country's central government, local government, government bureaucrats, taxpayers, and other local citizens therein. As we will see, discourse theory offers a useful approach to conceptualize how fiscal decentralization may be challenged and resisted in practice, preventing its large-scale implementation (Jørgensen & Phillips, 2002). Previous studies conducted in developing countries have examined fiscal decentralization initiatives that either failed or eventually succeeded (Bahl, 1999a; Shah, 1999). Jamaica seems to be stuck between these two positions, and its central government appears to support this stance.

Section 2 introduces NPM, post-NPM, and fiscal decentralization, and sets out Laclau and Mouffe's (2014) discourse theory, focusing on the concepts of discourse, signifiers, signifieds, hegemony, nodal points, and chains of equivalence. Section 3 describes the research methods used and how they were operationalized, and Sections 4 and 5 present our analysis. Section 6 concludes with a discussion of the main findings and some ideas for future research.

2. NPM, fiscal decentralization, post-NPM and discourse theory

2.1. NPM, fiscal decentralization and post-NPM

NPM has been one of the most important public administration reform movements since the 1980s. It is based largely on a neoliberal understanding of the functioning of economies and nations (Hood, 1991, 1995). Its objectives include minimizing the government apparatus and bringing public activity in line with efficiency principles commonly associated with markets (Christensen, 2012; Demir, 2018; Hyndman & Lapsley, 2016; Pollitt & Bouckaert, 2017; Ruding, 2020).

NPM is well-researched, but it remains a slippery term with no precise definition (Christensen & Lægheid, 2011c; Hyndman & Lapsley, 2016; Lapsley, 2009; Manning, 2001; Parker, Jacobs, & Schmitz, 2018). In this paper we interpret NPM broadly, as

organizational and societal change brought about by the transfer of principles, management ideas, and techniques from the private to the public sector (Christensen 2012; Demir, 2018; Dunleavy et al., 2006; Hyndman & Lapsley, 2016; Kumar, 2013). These principles and techniques relate to concepts such as efficiency, business-like management, market-type (governance) mechanisms, transparency, citizens' engagement, decentralization, and incentivization of managers and organizational personnel (Aucoin, 1990; Hood, 1995; György & Rosta, 2015; Polidano & Hulme, 2007; Pollitt, 1993). NPM is usually presented as adopting a "one-size-fits-all" approach, proposing a cure-all set of solutions for public-sector organizations that are in financial distress or are thought to be operating ineffectively or inefficiently (Brinkerhoff & Brinkerhoff, 2015; Evans, 2004). In the last three decades, many countries have launched NPM-based initiatives to reform and redefine the role and functioning of the public sector, hoping to improve their alleged sub-par efficiency and performance, and cut unnecessary costs (Christensen 2012; Demir, 2018; Dunleavy et al., 2006; Faguet, 2014; Hood, 1991, 1995; Pollitt, 2007; Ruding, 2020; Smoke, 2001).

However, these efforts have produced mixed results. Some scholars identify major negative effects of NPM implementation (Christensen & Lægheid, 2007; Dunleavy et al., 2006; Lapsley, 2009; Lorenz, 2012), and some even argue that NPM is dead (Jones, 2001; Dunleavy et al., 2006; Osborne, 2006, 2010; Levy, 2010). Others believe that it is still alive and kicking. For example, Hyndman and Lapsley (2016) argue that NPM thought is still evident in many aspects of the UK's approach to governance.

Looking specifically at fiscal decentralization in developing countries, some researchers allege that few gains can be had from its implementation, as the costs are often substantial and the benefits negligible (Lessman, 2009; Prud'homme, 1995; Tanzi, 2001). However, some authors argue that fiscal decentralization significantly reduces public spending and government size (Thanh and Canh, 2020). Still, others suggest that fiscal decentralization may bring national governments closer to local citizens, who then get more of what they want, with better welfare (Bahl, 1999b, pp. 60–61; Bird, 1999; Udeagha and Breitenbach, 2023; Xu, 2022). Consequently, taxpayers will be more disposed to pay taxes, since they ultimately receive the services that they value. Nevertheless, many developing countries have failed to implement fiscal decentralization (Bahl, 1999a). For example, the process was halted in Tanzania because the central government had provided limited resources (Bahl & Martinez-Vazquez, 2006). Some authors assert that inadequacy of fiscal instruments (Bahl and Martinez-Vazquez, 2022) or political and bureaucratic resistance are often barriers to the successful implementation of fiscal decentralization (Smoke 2001, pp. 30–31). In Indonesia and Pakistan, "rent seeking" behaviors by political elites pursuing their own interests, corruption, and nepotism initially hindered fiscal decentralization, even though it was claimed to be a government priority in both countries (Shah, 1999).

Additionally, (fiscal) decentralization may create a paradox in terms of where governmental power lies following its implementation. Central government officials may end up having more power to manage local initiatives than previously. For instance, local staff shortages may result in more rather than less concentrated decision making (Mongkol, 2011). In such circumstances, coordination issues and turf wars can easily arise (Boston & Eichbaum, 2005; Boston, Martin, Pallot, & Walsh, 1996; Christensen & Lægheid, 2011b). Consequently, decentralization efforts may ultimately (have to) focus on mitigating losses rather than celebrating benefits (Batley, 1999).

Efforts to correct such problems are sometimes referred to as "post-NPM" reforms. Such reforms seek to improve horizontal coordination within and between governmental organizations, and between government bodies and other influential stakeholders to attempt to achieve the original goals of specific NPM initiatives (Christensen, 2012; Pollitt, 2003). These reforms typically entail re-centering strategies to address issues of poor accountability and inefficiency (Christensen & Lægheid, 2011a; Beschel, 1995). Furthermore, they tend to focus on increasing the professionalization of local staff (Reid & Scott, 1994; CLAD, 1998) and improving staff recruitment processes (Wangolo, 1995) by setting up special-purpose bodies³ (see for example, Krawchenko, 2011). Post-NPM reforms do not overhaul the underlying NPM-initiative(s) entirely but aim to correct their detrimental effects. However, as previously mentioned, these efforts may still fail to correct the effects of the NPM-initiatives to which they relate (Drechsler, 2005), and they may also be seen as deliberate re-centralization efforts cloaked as unavoidable corrective measures (Batley, 1999).

Our focus is on understanding why fiscal decentralization in Jamaica has stalled yet not been aborted, despite the drawbacks increasingly associated with NPM thinking, and the limited and even downright negative effects of the country's only fiscal decentralization initiative to date (details follow in Section 4). We draw on Laclau and Mouffe's (1985, 2014) discourse theory to examine this issue. Our approach responds to Bahl and Cyan's (2011) call to examine the social and societal complexities involved in establishing fiscal decentralization. Discourse theory allows us to study and understand how specific discourses, shape, and change the social fabric (Spence, 2007) by attracting shifting groups of supporters and contenders, which enabled fiscal decentralization in Jamaica to be stalled by sustaining particular interests and viewpoints rather than others.

Laclau and Mouffe (2014) contend that the constitution of a discourse involves structuring signifiers into a particular web of meanings, to the exclusion of other meanings that these signifiers may acquire when they are interconnected. Signifiers always come with certain signifieds (i.e., objects or concepts that a discourse aims to represent), as we explain in Section 2.2.1. As noted, we investigate how particular discourses, and the signifiers and signifieds associated with them, helped to constitute and frame the advent, support for, and dismissal of particular forms of and views on fiscal decentralization. Discourse theory allows us to recognize the complex nature of apparently clear expressions such as "fiscal decentralization," and to explore how influential actors helped in constructing particular articulations of it, as well as to see how these articulations were challenged, resisted, and possibly further developed (Tregidga et al., 2018). Finally, discourse theory enables us to examine the conditions that made particular discursive struggles surrounding fiscal decentralization in Jamaica possible, what they looked like, and whom they involved.

³ These are special entities established by the government with predefined purposes to achieve specific objectives and having a legal personality. Such bodies can be structured as an agency, board, commission etc.

2.2. Applying discourse theory

2.2.1. The role of discourses

Although there are various schools of thought on discourses and their impact on social life, they all adhere to the belief that our ways of talking not only reflect the social world, but also play an active role in shaping it (Spence, 2007). Discourse theory (Laclau & Mouffe, 1985, 2014), which is one of these schools of thought, advances an understanding of social life through a focus on discourses. These are assumed to (re)shape the social fabric, thereby temporarily invoking order in various areas of society. Discourses can be defined as linguistic and non-linguistic practices that structure people's thoughts and actions. They represent particular ways of talking about, framing, and understanding issues relating to the social world, and in so doing, (re)shape people's identities (Jørgensen & Phillips, 2002). They also provide conceptual guidance for policy measures and the creation of institutions (Spence, 2007). Interpretations of discourses are always open to debate and are never completely fixed, as linguistic expressions can take on multiple meanings (Laclau & Mouffe, 1985). Even though discourses are constantly sustained, debated, and negated, particular discourses become privileged, temporarily shaping social order in specific areas of society. Discursive struggles between privileged and not (yet) privileged discourses, and their content and meaning, emphasize the role of conflict, power, and debate in the constitution of social order (Tregidga et al., 2014, p. 478). More interpretations of the social world and of social order are possible than can be communicated, and this leads to discussions between protagonists and antagonists of particular discourses (Spence, 2007). Some of the key concepts in discourse theory are hegemony, nodal points, signifiers, signifieds, and chains of equivalence. These are addressed below.

Hegemony is achieved by marginalizing particular discourses and naturalizing others (Tregidga et al., 2018, p. 299; see also Torfing, 1999). Relevant to the concept of hegemony is the notion of signification. The partial fixing of the relationship between signifiers and implied signifieds contained in particular discourses is crucial to achieving hegemony (Laclau, 1993). Soto (2020, p. 204) notes that society may be characterized by a "rhetorical, linguistic, ideological fight for hegemony, that is to say, for finding the words that best express the aspirations of the citizens in a mass society." Politics and political struggles are assumed to play an important role in achieving and changing hegemony. Hegemonies may appear so natural that the associated discursive articulations, and the relationships between signifiers and signifieds (i.e., the concepts or objects represented by a discourse) contained therein or implied thereby, need not be questioned. This idea of certainty is essential for the hegemonic potential of discourses and their ability to temporarily and partially fix meanings in particular areas of society. However, since the social world is constituted through competing and partially overlapping discourses relating to multiple areas of society, each of which is a simplification of reality, the meaning of hegemonic discourses will eventually always be questioned (Laclau & Mouffe, 1985, 2014). A signifier that acquires one meaning in one discourse may acquire another meaning in another discourse. To accommodate this, and to explain how hegemony can be achieved, Laclau and Mouffe (1985, 2014) address the relevance of so-called "nodal points."

Nodal points are "master signifiers" that play a structural role in unifying the meanings associated with other signifiers or elements in a discourse (Torfing, 1999). Nodal points organize a discourse around a central privileged signifier or reference point. Hence, they are key signifiers that help bind together a particular system of meaning comprising linguistic elements. They can be viewed as points of crystallization within a discourse (Jørgensen & Phillips, 2002, pp. 26–28), which relate to particular, other signifiers and signifieds.

For example, fiscal decentralization can be regarded as a nodal point. In Jamaica, it is a heavily debated expression, and is associated with other signifiers which, in turn, may be part of multiple, other discourses. As a nodal point, fiscal decentralization thus binds together a number of other signifiers and signifieds (Laclau & Mouffe, 1985, p. 112). As key signifiers, nodal points are overdetermined (Torfing, 1999). For example, NPM (a signifier) and its associated signifieds of, for instance, local empowerment and local reforms, may be associated with fiscal decentralization. Fiscal decentralization thus helps to give particular meanings to NPM through its association therewith, excluding other meanings that it might have acquired (Torfing, 1999). In line with this view, and connecting it with hegemony, Laclau (2000, p. 66) posits that "[t]he non-transparency of the representative to the represented, the irreducible autonomy of the signifier vis-à-vis the signified, is the condition of a hegemony which structures the social from its very ground."

Howarth and Stavrakakis (2000) argue that discourses require at least one nodal point to temporarily and partially fix the meanings of other signifiers present in these discourses (see also Laclau, 2005). Taken together, these signifiers form a "chain of equivalence"; they become interconnected because they are associated with the same nodal point. There may also be signifiers from which the nodal point is (claimed to be) different, which may come to constitute a so-called "chain of difference" (Laclau & Mouffe, 2014). However, chains of difference are not explicitly examined in this paper. People's identities are discursively (re)shaped through chains of equivalence that are opposed to other chains (Jørgensen & Phillips, 2002). Rear and Jones (2013) suggest that signifiers that are simultaneously present in multiple discourses across society work best in achieving hegemony.

2.2.2. Fiscal decentralization: A discursive perspective

As noted, from a discourse theory perspective, fiscal decentralization can be interpreted as a nodal point that binds together a number of other signifiers, signifieds, and hence discourses (Jørgensen & Phillips, 2002). Politics and power issues play an important part in shaping what fiscal decentralization eventually comes to look like (see Laclau & Mouffe, 2014; cf. Soto, 2020). A key moment in its constitution in Jamaica was the establishment of the Portmore Municipality Council (PMC) pilot. Through this pilot project, we examine how the nodal point, "fiscal decentralization," emerged within the Jamaican political and societal context, and how it evolved over time. We explore how this master signifier came to be associated with other signifiers and signifieds, such as NPM, entrenchment, nepotism, and the "fixing" of problems in various chains of equivalence. We focus on the discursive struggles that occurred in the process, and the shifting courses of action of groups opposing or supporting fiscal decentralization this followed from or led to. We also discuss whose interests the discourses we single out for analysis satisfied, what these interests looked like, and how they came about.

3. Methodology

In this paper, we work with what has been said and written about fiscal decentralization, exploring patterns in and across statements from various sources, and identifying the societal and political consequences of different discursive representations of this particular nodal point (Jørgensen & Phillips, 2002, p. 21). We investigate some of the taken-for-granted or common-sense understandings of fiscal decentralization, zooming in on which particular signifiers and signifieds were linked with it to bring about such understandings, and how these understandings were supported and challenged by both protagonists and antagonists of fiscal decentralization, who we assume had particular interests in supporting or challenging fiscal decentralization. It should be noted that the coming about of these understandings is not a linear process. Discourses overlap, and so do signifiers and signifieds. Different understandings of fiscal decentralization will float around at any point in time, and some of them will eventually become more prominent than others. For the sake of presentation and due to length requirements, the messiness of what we uncovered, and the extent of the overlap of various discourses, has been slightly diminished in what follows. We focus on how the discourses surrounding fiscal decentralization changed over time, given the discursive struggles that occurred. The struggles we analyze, but which, as noted, we present in a somewhat linear fashion, relate primarily to the PMC, which, as we have indicated, was the first attempt at fiscal decentralization in Jamaica, providing a specific setting for analysis (Miles & Huberman, 1994). We also examine how fiscal decentralization gradually came to be promoted by the Jamaican central government, why it was shrouded in NPM-related discourses, and why it was argued that the PMC had to be the place to experiment with it.

Our primary sources of data are 39 semi-structured, largely face-to-face interviews with 46 key participants involved in previous and current policy debates on fiscal decentralization. The interviewees were purposefully selected (Creswell, 2009; Patton, 1987) since we believed they had interesting and challenging views on the development of fiscal decentralization in Jamaica. They also had intimate knowledge of the establishment of the Portmore pilot and or had strong connections with the municipality. A base set of 30 participants was handpicked⁴ and approached to participate in this study; all other interviewees were relayed to us as we spoke with these participants. We asked them all about their motivations, and the necessity for and approaches taken to establish fiscal decentralization in Jamaica. They were asked what they saw as its drawbacks and positive points, how critical or supportive they had been of fiscal decentralization over time, and why they felt that way. The interviews also focused on why and how the interviewees believed that political struggles around fiscal decentralization in the PMC emerged, what these struggles were about, whose interests they served, and how specific interpretations of fiscal decentralization following from these struggles developed over time.

The interviews were conducted by one of the authors in 2012, 2013, and 2016. Some interviewees were contacted again in 2018 and 2020 by e-mail, Skype, WhatsApp (Meta) or telephone to provide further clarification, reflect on our preliminary insights, and explain their current and potentially different views on fiscal decentralization. The interviewees included taxpayers, senior tax administrators, cabinet ministers, members of parliament, senior government officials, councilors, mayors, and a corporate developer (see Appendix A).

Additional analysis was conducted using publicly available documents relating to Jamaica's central and local government reforms, including three policy papers (Policy Papers 8/93, 7/03 and 56 (see Government of Jamaica, 2002)), various governmental reports, and the so-called National Advisory Council Report. These documents aimed to shape and legitimize particular approaches and attitudes to fiscal decentralization in Jamaica (see Tregidga et al., 2014, p. 483). They tended to frame relationships between taxpayers, politicians, policymakers, and government officials in Jamaican society very positively, presenting prosperous views on how society, and Jamaica's central and local governments would function in the future, especially after specific central and local government reforms had been implemented (see Jørgensen & Phillips, 2002). Hence, it may be claimed that Jamaica's central government used these documents ideologically, to convey particular views on the importance of fiscal decentralization that it allegedly supported (more on this follows in Section 4).

One of the authors carefully read all of these documents several times and made lengthy summaries and annotations for the other author to study and question. The discussions among them led to particular inferences. The inferences drawn from the documents and the interviews were combined as our study progressed. Appendix C depicts the timeline of fiscal decentralization in Jamaica that we distilled from the policy documents.

All interviews were audio-recorded and transcribed verbatim. Throughout this paper, the interviewees are anonymized with numerical codes. We used QSR NVivo to assist in managing the data. We read and discussed all interview transcripts, summaries, and annotations several times, seeking to determine which discourses on fiscal decentralization they contained, by whom they were expressed and supported, who contested them, how the views on fiscal decentralization thus implied developed over time, which interests these views served, which signifiers repeatedly recurred in the discourses, and which signifieds they implied. These discourses, the associated signifiers and signifieds, and their opponents and supporters are examined in Sections 4 and 5. All differences in views between the authors during this process were resolved through discussion. An overview of our results is presented in Appendix D.

⁴ These participants lived and or worked in Portmore for at least ten years. Others were integrally involved in the formation of the Portmore Municipal Council.

Interview excerpts are included in the text to illustrate particular discourses surrounding fiscal decentralization (Tregidga et al., 2018⁵). The time periods indicated below point to periods in which particular signifiers and signifieds relating to fiscal decentralization appeared particularly important and tended to feature in discussions on fiscal decentralization.

4. Local empowerment prior to the PMC initiative (1970–2003)

Jamaican society has long experienced deep capitalist influences from slavery, colonization, and the presence of supranationals⁶ (Robotham 1998). Social relatedness is relatively weak in Jamaica, which is reflected in patterns of dominance, the submission of people of lower status in society, and political processes riddled with nepotism, clientelism, and party patronage (Nettleford, 2009; see also Edie, 1989; Munroe & Blake, 2016; Stone, 1980). Nettleford (2009) argues that in such settings, genuine local development can only be realized when citizens begin to perceive themselves as potential creators of such developments. The fiscal decentralization pilot in Portmore was not Jamaica's first effort at local government reforms. The country had seen a total of seven government reforms since the 1970s, as shown in Appendix B (Mills & Slyfield, 1987; Tindigarukay, 2004; World Bank, 1995; see also Garcia, 2016; Ryan & Brown, 1992). At first, these focused solely on central government reforms, aiming to make parts of the central government function more "effectively." Local empowerment only became an important policy issue from the early 1990s onwards, after the (notably) left-leaning People's National Party (PNP) had won the Jamaican elections (Jones, 2003; Mills, 1974; Nettleford, 2009; Osei, 2002; Schoburgh, 2007). Prior to that time, the importance of having local government reforms had been challenged by two independent discourses: one in 1977 about the establishment and granting of legal status to community councils (which did not happen), and the other in 1984–85 concerning redefinition of the role of local authorities. The latter discourse focused on whether local authorities should be allowed to make representations on behalf of their localities, rather than being directly responsible for service delivery. These discourses met with hostility from the local government fraternity, from politicians who were not part of the cabinet at that time, and from local citizens (Nettleford, 2009). Nevertheless, local authorities were downgraded to facilitation boards and their functions taken away by the then-ruling Jamaica Labour Party (JLP).

However, this situation was short-lived. In 1993, Policy Paper 8/93 was passed by the newly elected PNP government, which re-established the need to increase local empowerment by restoring local authorities to being providers of services. The PNP government also went a little further by attempting to give tax powers to local authorities and strengthen their financial autonomy. This was the first time that fiscal decentralization was explicitly mentioned as a potentially powerful local government reform (Schoburgh, 2007). It would likely broaden local authorities' role instead of reducing it. Although it might seem to be a strange move for a left-leaning party to support such decentralization, the PNP had deliberately followed an election campaign (in 1989) that aimed to set it apart entirely from the then governing, right-leaning Jamaica Labor Party (JLP), which, as noted, had actively supported a marginal role for local governments. We believe this may explain why Policy Paper 8/93, and the views set forth therein, came about.

Policy Paper 8/93 exemplified the support for local reforms by relating fiscal decentralization to NPM (a signifier) and some of its common signifieds, such as local empowerment, entrenchment, and financial autonomy. Schoburgh (2007) asserts that the emergence of neoliberal policies and of NPM, which promoted values of transparency, accountability, and self-evaluation, along with pressure from the IMF, were important reasons for the PNP government to focus on and stress the importance of fiscal decentralization, apart from it wanting to set itself apart from the JLP.

1996 saw the introduction of another government reform, the public-sector modernization program, which sought to create a small, effective, efficient, and accountable government service fully in line with NPM (and IMF) thinking (Policy Paper 56; Ruding, 2020; Tindigarukay, 2004). The need for greater local government reforms, including fiscal decentralization, was re-emphasized at that time, with assurances that they had to happen. This again was firmly in line with the views of the PNP cabinet at the time. For example, the 1996 modernization program mentioned that it was "certain" of central government's commitment to "build" local government reforms. A follow-up policy paper spoke of a "natural" establishment of "dedicated" financial resources, including property tax, to support the work of local authorities (Policy Paper 7/03), which again exemplified central government's "commitment" to moving ahead and establishing local reforms. Hence, local reforms were increasingly described as a necessity that would benefit the Jamaican economy, and fiscal decentralization (of property tax) became the main focus. The central government's commitment to the cause would pave the way for this to happen. Subsequently, both non-cabinet PNP and JLP politicians made calls to the Jamaican central government to come up with an overall vision and strategy for public reforms, covering both central and local government. This was deemed necessary in order to exhibit and safeguard central government's "commitment" to implementing what had been emphasized in Policy Paper 7/03.

As these developments were taking place, Portmore residents were lobbying for municipality status and greater self-management.

⁵ We interpret interviews as social encounters between an interviewer and one or more interviewees (Alvesson, 2003). Hence, we perceive them as complex social settings in which interviewees try to portray themselves in a particular way. Importance is attached not to how factual the statements made by our interviewees were, but how the interviewees sought to position themselves vis-à-vis others with particular views on fiscal decentralization. This take on research interviews is compatible with discourse theory.

⁶ Whilst there is no precise agreement on the definition of supranational(s), in this paper we adopt its definition as "an administrative structure that goes beyond the boundaries of states. It differs from international organizations in the fact that within it, decisions are made by institutions specific to the organization, and not by the meeting of heads of state or their representatives." Available at (<https://www.spacelegalissues.com/the-differences-between-international-and-supranational-organizations/>) [Accessed on March 3, 2023 - see also Evans, Hasseldine, Lymer, Rickettes, & Sandford, 2017]. Examples of supranationals include the IMF, the OECD, WTO, UNI and the EU.

The prevailing discourse at the time was that Portmore citizens were dissatisfied with the level of management, services and support received from the St. Catherine Parish Council and if Portmore received municipality status, then citizens would be better served. These efforts occurred separately from the central government's design of local government reform policies. However, the ensuing discourses arguably coincided to create a "window of opportunity," allowing Portmore's municipal status to be realized, and leading central government to task the new municipality with a fiscal decentralization pilot, signifying that it was seriously committed to making local reforms happen (Schoburgh, 2010; see also Nettelford, 2009). That it happened in Portmore may thus have been mainly a matter of circumstance.

In 2003, the PMC was established and selected to pilot fiscal decentralization. It was said to represent a new "paradigm" for local governance and was marketed as a concrete example of local empowerment, "defining and rationalizing the roles and functions of local and central government with clear rules of engagement and coordination between them" (Policy Paper 7/03). Hence, around 2003 (Government of Jamaica, 2003a, 2003b), there seemed to be substantial central and local government endorsement, as well as support from local citizens, to effectuate fiscal decentralization (under certain conditions). This was shrouded chiefly in NPM-terminology, stressing the need for local reforms to enable societal and economic prowess to be reached through local empowerment. However, some concerns were raised about the PMC pilot, especially by members of the JLP, and also by some PNP politicians who were not part of the cabinet, and who resisted fiscal decentralization. They particularly questioned whether fiscal decentralization would ever become a reality in a developing country like Jamaica, with relatively weak social relatedness.

Although property tax is a relatively insignificant national tax (which may explain why Jamaica's central government wished to experiment with it), it is the main source of funding for local authorities. It was introduced by the British Empire in Jamaica more than 300 years ago. Revenues usually went directly to central government funds, and allocations to local authorities bore no relation to collections. However, this changed in 1993 when property tax became a dedicated tax paid to local authorities. Following the publication of Policy Paper 8/93, in which property tax was mentioned as a potentially useful tax to decentralize, discussion of exactly how this tax ought to be decentralized gave rise to concerns about what form fiscal decentralization should take - whether de-concentration, delegation or devolution (devolution was ultimately chosen), whether both administrative and political authority should be transferred from the center to sub-national entities (which was debated especially by the JLP), and how this had to be arranged (if it happened).

Policy Paper 8/93 strongly suggested changing Jamaican law to operationalize fiscal decentralization, by sustaining local autonomy, permanently and mandatorily, and by ensuring the implementation of succinct and appropriate accountability mechanisms, in line with NPM thinking. Proposals for the entrenchment of local government in the Jamaican constitution were submitted to the Joint Select Committee on Constitutional & Electoral Reform (Nettelford, 2009, p. 123). Hence, entrenchment and the installation of appropriate accountability mechanisms, which can be viewed as signifieds of NPM (see Ruding, 2020), became important topics of discussion at that time. The associated discourses were crystallized through the establishment of the PMC in 2003.

5. The PMC initiative (2003–2020⁷)

As noted, when the left leaning PNP gained a stronghold in Jamaica's central government in 1989, it proclaimed that it wanted to set itself apart from the right-wing JLP, which had previously dominated Jamaica's central government. The PNP party therefore abandoned its democratic socialist program of the 1970s and consistently supported neoliberal reforms (Wilson, 1996). On top of this, the PNP cabinet sought to acquiesce to the demands of the IMF and other international financial institutions to implement NPM-related government reforms (Dreher, 2009; Jones, 2010; Kentikelenis, Stubbs and King, 2016; Sutton, 2003; Wilson, 1996). Thus, the launch of the PMC pilot solidified a significant discourse on the importance of fiscal decentralization. However, it also gave rise to discursive struggles over how to effectuate property tax administration, which left what fiscal decentralization entailed open to continued (re) negotiation.

As noted in Section 1, fiscal decentralization, following NPM principles, typically involves the redefinition of roles and responsibilities at subnational levels of government, local empowerment, and greater autonomy for local governments in revenue assignment (Bahl & Bird, 2008; Bahl and Martinez-Vazquez, 2022; Fedelino & Ter-Minassian 2010). It typically entails the establishment of enabling administrative and institutional structures (Bahl & Martinez-Vazquez, 2006, pp. 625–628) to effectuate these redefined roles and responsibilities. Such structures include a national mandate giving legal standing to its implementation, through standalone legislation or incorporation into the constitution (i.e., entrenchment, embedding local government into Jamaica's constitution, making it permanent and protected within the Jamaican political landscape), as well as a system to monitor, evaluate, and account for financial operations to a fiscally decentralized body. For fiscal decentralization to succeed, all such measures require prime ministerial support and high priority among cabinet members, coupled with positive attitudes of local leaders to effectuate the ensuing processes (Rondinelli & Nellis, 1986). Otherwise, there may be too little central government commitment to back up such initiatives.

The PMC Charter an act of the Jamaican Parliament, which aimed to operationalize the PMC, also outlined its purview. Section 3 of The Municipalities (Portmore) Order 2003 (Government of Jamaica, 2003b), stated that the PMC pilot would "be governed by the Charter of the Municipality of Portmore." The pilot was defined as "a governance mechanism which will enable inhabitants of Portmore to participate in determining social services and verify whether public resources and authority are utilized or exercised."

⁷ This is the end of the data collection period.

Apart from regarding the pilot solely as a governance mechanism, despite needing to encompass much more than that according to NPM principles, this definition contained two main signifiers: “participation,” particularly of local citizens to both determine and monitor their own affairs; and the need for “verification,” suggesting that there might be limitations in citizens’ ability to correctly or fully assess whether public resources and authorities were properly utilized and exercised if verification were absent.

The Charter thus set forth a very particular and partial approach to fiscal decentralization compared with that suggested in other policy documents and what was commonly deemed acceptable following NPM thought. In the policy documents, fiscal decentralization was primarily linked with NPM and some of its commonly associated signifieds (local empowerment, devolution, entrenchment), highlighting how it would lead to economic and societal prowess. However, the Charter did not explicitly connect fiscal decentralization with NPM, but with two other signifiers: participation (a less far-reaching expression than devolution in terms of relinquishing central government control) and verification. These signifiers point to a potential lack of local commitment or to local citizens’ lack of knowledge to sustain fiscal decentralization if not controlled, which may be seen as signifieds of verification. The Charter thus had more negative undertones regarding the effectuation of fiscal decentralization and the benefits that might be gained, compared with the previously mentioned policy papers in which economic and societal prowess seemed to reign supreme. This is peculiar, because the Charter was meant to give operational life to the PMC.

Furthermore, the Charter said nothing about how participation, verification, and local commitment should be safeguarded; nor did it explicitly mention entrenchment as a potentially fruitful way to exemplify central government’s commitment to fiscal decentralization. Thus, it seems that as long as fiscal decentralization remained a dot on the policy horizon, it was cast mainly in a positive light; but when it had to be effectuated, doubts about its potential and outcomes rose to the surface, suggesting a possible lack of local (rather than central) government commitment and knowledge. This, we argue, led to in-built tensions in the PMC pilot. It intensified discursive struggles about the administrative and institutional structures necessary for the PMC pilot to function, and issues that had to be circumvented or tackled for it to be realized and for the benefits of fiscal decentralization to be reaped. Nevertheless, Jamaica’s central government ordered the PMC to start the decentralization process in line with the Charter, despite its lack of clarity and negative undertones.

5.1. Discursive struggles surrounding fiscal decentralization

All articulations relating to fiscal decentralization may be perceived as potential hegemonic articulations that have two inherently contradictory characteristics: *certainty* in what they suggest ought to be the case or needs to be challenged, and *ambiguity* in what precisely they mean and entail (see Laclau, 1993). Although fiscal decentralization had emerged as something potentially positive in Portmore, the question of what exactly was to be fiscally decentralized, how it was to be effectuated, and how this had to be safeguarded largely remained unresolved as the PMC pilot progressed. This was especially recognized by members of PMC’s management team: “each administration seems to have had their own view as to what they want...what [the PMC] is to do...what fiscal autonomy and fiscal decentralization mean. Do they really know where they want to take this?” (14).

However, other discourses relating to fiscal decentralization were shrouded in certainty, especially when they involved members of the PNP cabinet, suggesting that fiscal decentralization was something “self-evident” that could just be implemented and “taken for granted.” These discourses were fully in line with the official cabinet standpoint. For instance, one cabinet minister stated:

The PMC will raise its own revenues through building plans, rates and spirit licences, and the property tax. The PMC, along with other local authorities, will create their own sources of income to make themselves viable and manageable; they can do this...it is not no subvention every month⁸ that is going on here! (sic) (06).

Other government officials, mainly within the PMC but also in the JLP, and even taxpayers viewed fiscal decentralization much more negatively, given the absence of entrenchment and the issue of frail social relatedness in Jamaica, treating it as a “corruption challenge.” This clearly contradicted the views set out above: “Fiscal decentralization cannot happen in our environment given the political situation in Jamaica” (20); and “It is going to take a long time for us to really understand that it [property tax revenues] is not my money and we are to spend the money the way it is to be spent” (34). For others, mainly PMC citizens who had not actively endorsed local empowerment and had no strong views hereon, fiscal decentralization was simply a hazy form of “modern” government: “It really sounds far-fetched” (36).

One of the most prominent discursive struggles, which involved some central and many local government officials, focused on the relationship between entrenchment (a signified of NPM) and fiscal decentralization, and the potential effects of realizing entrenchment. Although fiscal decentralization remained a debated expression, it was deemed important for local authorities to be “entrenched” (following Policy Paper 8/93), in order to avoid problems in executing fiscal decentralization, and to signify central government’s “commitment” to the initiative. Entrenchment would give a sense of permanence to local authorities, protect them from the vagaries of respective governments, guide the relationship between central government and local government, and improve the collection and administration of property tax at local levels, allowing them to safeguard their fiscal autonomy by stipulating what they should (not) do (see Nettleford, 2009).

⁸ This means that there will be no allocations from the central government to local authorities.

5.2. Entrenchment (2003–2015)

The Ministry of Local Government understandably regarded entrenchment as “the means that offers protection to local government.” It contended that entrenchment would “demonstrate the commitment of the Administration [the PNP] to local government as a critical ingredient of the national governance process” (MLGRD, n.d.). A former prime minister (17) also believed that entrenchment would guarantee that property tax would always remain local, as it highlighted what local citizens, including politicians, could and could not do, steering their behavior.

Many other PNP cabinet ministers who had adopted an NPM-infused policy agenda seemed keen to endorse entrenchment, as it would show that local authorities had an independent existence (Miller, 2002). Entrenchment was also heavily endorsed by local councilors and other influential politicians in Portmore, immediately before and after the PMC initiative began. One interviewee, a former councilor, minister of local government and member of parliament in Portmore, expressed this as follows: “*There is not any quarrel from both sides of the fence, JLP or PNP... the major political parties with respect to entrenchment. It has to happen*” (06).

Entrenchment might therefore have been expected to be realized relatively swiftly, bringing certainty to the devolution process. However, there was no automaticity or fixity to fiscal decentralization, even with entrenchment. For example, a member of the PNP cabinet, referring to the choice between concentration, delegation, or devolution, said, “*I am not sure how far down the wicket we will go*” (08), and another cabinet minister stated: “*It can be yes, it can be no when it comes to fiscal decentralization*” (05). For another politician, the JLP shadow minister of local government (as reported in the Jamaican press), entrenchment was a means to guarantee the “respect” that local government deserved. Remarkably, this shadow minister tried to stall the entrenchment bill.⁹

Interestingly, one of Jamaica’s foremost legal luminaries on constitutional law, attorney Dr Lloyd Barnett, contested the idea of entrenchment:

There was no need for entrenchment; what was needed instead is a strengthening of local government legislation to fix the areas of contentions such as postponement of elections and sources of funding for local government. The government is biting off more than it can chew (Radio Jamaica Newsonline, 2012¹⁰).

As a result, rather than entrenchment sustaining the implementation of fiscal decentralization, its discourses continued to mask and perpetuate the stalling of its implementation. Many deemed entrenchment to be important, but since it did not happen for another 12 years, it was surrounded by increasing uncertainty and negativity as time passed. We argue that this fueled further opposition and impacted the pilot’s progression. The increasing dissatisfaction and discontent that hampered the passing of the entrenchment bill, as well as the limited development of the PMC pilot (which we describe in Section 5.4), challenged existing power relations within and between central and local government (this is also set out in Section 5.4). This dissatisfaction not only hindered entrenchment, but also exposed and challenged issues that were significant to local government reforms and fiscal decentralization, calling the whole PMC initiative into question.

These views can be understood as an anti-local government reform “movement,” which involved a range of individuals who shared a similar opposition to fiscal decentralization and entrenchment. Their interests were disparate: some said that entrenchment was overly ambitious and should not be seen as a solution to all problems that would arise when fiscal decentralization was effectuated; some believed that the related diffusion of political power ought to be opposed; and others said that the passing of the entrenchment bill should be delayed. However, they did not strategically define themselves as a group, they acted together to oppose the central government and other institutions committed to local government reforms. In this way, several JLP politicians, the constitutional lawyer, the shadow minister on local government, and even two cabinet ministers from the ruling PNP government achieved much more together than they could have done on their own (Nagle, 2022; Purcell, 2009). Whilst they did not succeed in dismantling entrenchment, they certainly caused its effects to be called into question (see Purcell, 2009). Furthermore, drawn from a wide cross-section of the political spectrum, the issues they listed transcended political boundaries and led to mixed views among JLP and PNP politicians about the need for fiscal decentralization, the PMC pilot, and how to organize it (Nagle, 2022).

The entrenchment bill was not tabled in parliament until September 2014. It was debated in January 2015 and was passed four months later, receiving senate approval in July 2015 (Government of Jamaica, 2015). The passing of the bill attracted fanfare: six members of the opposition JLP party abstained from voting, and the shadow minister of local government attempted to delay the vote. However, the leader of the opposition voted in favor, and was chastised by his party members for supporting the bill.

Although one might have expected to see great relief that the entrenchment bill had finally been passed, it was argued instead that entrenchment would only increase nepotism, as people would find ways to work around the new legislation. According to one journalist:

*Entrenching local government in the constitution, as the last PNP Government did, was mere window dressing to make the then minister look good. All this served to entrench **corruption and bad behavior** (authors’ emphasis) at the councils in a more binding, legalistic way. Such action will do nothing to stem the bad governance of many of the councils. It will do nothing to cauterize the leaking of public funds to support party projects or to reward those who have been the champions at defending the cause of the party “on the ground.” All that this move accomplished was to delay the need for reform which, at its most radical level, is a total dismantling of the system and its replacement with a leaner and more slick, modern approach to governance* (Nembhard, 2016).

In addition to such negative views about entrenchment, a former mayor (12) complained that no “start-up” funds were provided by the central government to operationalize fiscal decentralization in Portmore, despite being promised by the PNP cabinet before the

⁹ Available at: Local Government entrenchment gets closer | Lead Stories | Jamaica Gleaner (jamaica-gleaner.com) [Accessed March 6, 2022].

¹⁰ Available at: <https://radiojamaicanewsonline.com/local/qc-dr-lloyd-barnett-on-entrenching-local-government> [Accessed November 3, 2021].

pilot began. In addition, the mayor was appointed without any power over resources to manage fiscal decentralization, and without a casting vote, despite central government's claim of the need for local empowerment, including the appointment of a directly elected mayor, as stipulated in the Municipality Charter. This further served to disestablish the idea that fiscal decentralization was a government ideal (Dellagnelo, Böhm, & Mendonça, 2014). Although Portmore was occasionally given some money by Jamaica's central government (see Section 5.3), it never had sufficient funds to operate independently of it.

Tensions were compounded by the fact that some local developers were able to walk away from their contractual obligations because neither the PMC nor Jamaica's central government held them accountable. These issues significantly reduced tax collections in the first few years of the pilot, and ultimately close to 35% of housing stock in new developments were not placed on the tax roll (13). Overall, this strengthened the view that the PMC initiative would never be an unequivocal success.

Clearly, how fiscal decentralization was effectuated in Portmore went against the grain of NPM (Adefeso & Abioro, 2016; Campbell, 2003; Sijabat, 2016), even though central government kept claiming that the initiative would improve local authorities' "transparency, efficiency, accountability and participation." But would the initiative reflect the foregoing, given emerging claims of nepotism in Jamaica? This is discussed next.

5.3. Nepotism (2003–2020)

Since entrenchment had not yet been realized as the PMC pilot continued, and central and local government's commitment to the initiative was being increasingly questioned, discomfort about the pilot grew. The idea that it was just a tokenistic effort gained support. In addition, the problem of nepotism that had plagued Jamaican society for many decades (Mills, 1990, 1997) surfaced in discourses focusing on the pilot, and this was linked with fiscal decentralization. One senior government official stated:

We first need to get rid of nepotism and the "bly thing."¹¹ Make sure that there are proper legal and other systems in every sphere and aspect, not just computing systems: a total information system with proper rules and regulations and laws, and people trained to observe and to handle them—properly trained. And then you phase [fiscal decentralization] in, not a one-shot thing like in the PMC...and then you expand the area of responsibility and the portfolio and you take time. But if you just drop it one time, certainly it will flop. (01)

Even before the PMC initiative had started, some opponents of fiscal decentralization had feared that an autonomous PMC with fiscal decentralization would encourage nepotism at the local level. Without entrenchment, it could do what it wished, resulting in vice and corruption and local resistance from concerned citizens, which would hamper the pilot's progress. Entrenchment might not be what was required to mitigate the effects of nepotism and corruption, since both were deemed to be omnipresent (Edie, 1989; Mills, 1990, 1997; Wynter & Oats, 2018). Information stemming from the Municipality Charter, with its suggestion that councilors might lack the necessary skills, was used to substantiate such claims. Concerns about nepotism were expressed by several PNP government officials who were not part of the cabinet, JLP members at both central and local levels, and some local citizens, who did not endorse fiscal decentralization because they believed that little evidence of accountability and transparency would be provided. As the 2000s and 2010s progressed, discourses about nepotism started to dominate views on fiscal decentralization in Portmore, and these continued after entrenchment had been realized (as we saw in Section 5.2). In Jamaica, nepotism is chiefly rooted in relationships between councilors and constituents based on exchanges of favors, exemplified by "I vote for you, so you find me a job" (Edie, 1989). A member of civil society (32) asserted that for this reason, the PMC would be a "money-making machine," undermining the very benefits that might accrue from fiscal decentralization for Portmore, safeguarding party patronage.

As dismay about the PMC initiative's lack of progress grew, it was deemed to be due not just to the delays surrounding entrenchment, as protagonists of NPM claimed, but also to nepotism, party patronage, and councilors' competence to lead. A corporate board member (31) expressed a widely held view that local councilors often had no idea what they might offer to a community, did not have enquiring minds, and had no clear-cut perspective on globalization issues, which might all contribute to nepotism. He labelled councilors as lacking in basic education and skills, and exhibiting no desire to improve their intellectual capacity:

Do you see most of our councilors—do you see anybody who likes to read anything? Explore anything? Think about anything? They're mostly under-educated. Do you hear rational thoughts coming from them? They don't read...It's the same old same old: the same old "bric brac" [contract bidding and old-style politics]. [The PMC] cannot blossom until we get people who understand what's happening on the world stage and consequently will be able to position us as a country to capture our little place and space in this global space. (31)

Opponents of fiscal decentralization therefore increasingly deemed it to be wrought with issues and doomed to fail, no matter what might be done to mitigate the effects of the issues raised above. The bleakness of their views helped them to further undermine the idea that the PMC pilot could be a success. Interestingly, we found absolutely no discourses claiming that councilors were well-suited to their jobs, supporting the view that their skills were mainly deemed to be limited.

In order to tackle rising problems in effectuating fiscal decentralization in Portmore, satisfy local demands and prevent greater pushback against fiscal decentralization, central government felt compelled to propose a "fix" aimed at promoting a more "holistic" strategy for fiscal decentralization (Christensen, 2012). This new "strategy" sought to increase trust between central and local government officials and local actors and citizens. However, its aim and content were contested because the fix also got to be related to nepotism and party patronage, as explained next.

¹¹ In Jamaica "bly" means "to give a chance," or give someone a break. This often involves breaking the rules. (<https://jamaicans.com/bly/>, accessed December 28, 2020).

5.4. The “fix” (2005–2015)

In most policy documents and reports published by Jamaica’s central government in the 1990s and early 2000s, fiscal decentralization was connected with NPM, implying associations with local empowerment, devolution, appropriate accountability and governance mechanisms, and entrenchment. A well-developed package of governance and control measures was deemed necessary to effectuate fiscal decentralization, and to achieve and maintain goal congruence between officials in central and local government. All of this was in line with NPM. In the Municipality Charter, fiscal decentralization was not specifically tied to NPM, but rather to participation and the need for verification for the PMC pilot to remain afloat. Several incidents led to increasing emphasis on the downsides of fiscal decentralization as the PMC pilot progressed. Nepotism came to the fore as an important signifier of fiscal decentralization, relating to councilors’ alleged lack of skills. Besides, nepotism also functioned as an important signifier pointing to party patronage and the weak social relatedness in Jamaica. In practice, not everything relating to fiscal decentralization turned out to be that negative; however, the benefits flowing from the PMC pilot were certainly less impressive than anticipated. It was thought that a “fix,” implemented in 2006 but first discussed in 2005, might “repair” fiscal decentralization to overcome its downsides, re-aligning the initiative with NPM principles – at least, this was the central government’s proclaimed view. However, in this regard, a corporate manager said:

The PMC is not ready and has never been ready [for fiscal decentralization]... We have a trust issue in this country—I don’t know where it came from, but we have a trust issue. Central government doesn’t trust local government to do what local government say they will do... So central government felt, “we’d better keep this money and hold it back and dole it out a little bit.” (31)

To correct the problems of failing coordination and trust and increasing negativity surrounding fiscal decentralization, greater central control of property tax administration was promoted by members of the PNP cabinet. The benefits of central leadership and coordination were stressed, which Jamaica’s central government thought paramount – even though the PNP had said something entirely different in the 1990s and earlier 2000s after it had won the national elections. Still, a former councilor (11) and a member of parliament (7) articulated that local authorities preferred to “defer” issues to the central government, because that left them to deal only with the expenditure side of things. Hence, central control over the property tax was warranted and justified. A cabinet minister (8) also argued that “oversight was needed” to monitor how property tax would impact on overall tax revenues. For him, fiscal decentralization had unexpectedly raised the prospect of “tax competition” between local and central government. Hence, he also supported the need for leadership and coordination from the “centre” (i.e., from Jamaica’s central government) to ensure that this would not happen. It seems that loss aversion played an important role in cabinet ministers’ setting forth such views, because of the aforementioned trust issues.

Another impactful discourse focused on the issue of political expedience and local government’s organic link with central government. According to a former councilor (11), “Administratively, central government remains more comfortable dealing with their own party persons than with others.” A government bureaucrat suggested that localizing the property tax disrupted “closely aligned party politics” endorsed by both the PNP and JLP:

You don’t see your local government people serving your community interests, it is still part of the bigger party machinery. Even in rare situations where councilors attempted to break away from party patronage and lobbied for the interests of local government at certain points in time, these lobbies tended to be tempered over time. (04).

As the ruling PNP party continued to emphasize that fiscal decentralization was an important policy issue, and problems in the PMC mounted, an intervention was made in 2006 to “fix” this situation. It entailed a partnering approach to improve working relationships between central and local government officials, which the Jamaican cabinet deemed was the main issue hampering execution of the pilot (Policy Paper 56). The idea behind the “fix” was to achieve greater effectiveness and fiscal prudence at both central and local government levels through greater central control, without ‘fully’ reorganizing the property tax field. This sounded very much like a post-NPM reform, given its association with repairing the downsides of an NPM-infused initiative (Christensen, 2012; Christensen & Læg Reid, 2011a; Pollitt, 2003). But one can question to what extent Jamaica’s central government had ever really wanted to relinquish the administrative control of property tax to the PMC. If it had truly endorsed this view, entrenchment could perhaps have been realized sooner. Thus, the “fix” might also be seen as a deliberate recentralization effort to fix what government power had been granted to the PMC while the cabinet did not really want this, despite what it might claim outwardly.

Under the “fix,” the PMC and other local authorities had to deliberate intermittently, providing weekly reports to the newly created Property Tax Unit of Tax Administration Jamaica, which in turn accounted to the Revenue Enhancement Unit of the Ministry of Local Government, which took corrective action if necessary. A government bureaucrat remarked:

The unit [focusing on revenue enhancement] now gets weekly reports of [property tax] collections, of all of the key areas, so they know on a weekly basis how persons are performing against their targets, and then they look for any negative variance and try to control. (04).

Signifying that central government was very much in charge of property tax operations in Portmore again, a senior tax administrator commented on the new situation:

The PMC is now really wonderful, they assist us in every way we can use them, they assist us in serving [summons], the municipal police go out in actually serving with compliance work. When we have outstations, they assist in advertising with the “town crier.” Sometimes they go with us when we do outstation collections, so they work very well; there is a very good relationship. So the assistance is now there. (21).

Once the “fix” had been implemented, the PMC was given a monthly allocation of J\$1 million plus 10% of revenues collected within the municipality, with the central government paying the major service providers. However, despite what they might have reported to central government, the prevailing discourse among PMC officials remained that “although we pay the piper, we don’t call the tune” (13), and “even if PMC were 100% compliant, the benefits of this would not be seen in Portmore” (14), pointing to party patronage and nepotism at the central government level. However, others (16, 19, 34, 36) argued that the strengthening of central government structures

through these governance and accountability practices provided some “assurance” against excessive nepotism at the local level (see also Christensen, 2012).

The passing of the entrenchment bill in 2015 (see Section 5.2) allowed central government officials to reaffirm that they were taking fiscal decentralization and local reforms seriously. Local councilors at that time no longer argued strongly against this line of reasoning, interpreting the PMC initiative as a lost cause for the reasons set out above.

The aim in Jamaica right now (i.e. in late 2022) is to have taxpayers access government services via a single portal using a networked computer system. It is argued that this will make property tax collection easier and more convenient for citizens and businesses alike. In the future, taxpayers should be able to take care of their property taxes online, through a centrally managed operation.

6. Discussion and conclusions

6.1. Whether or not to fiscally decentralize

The intention of our research was to unravel why Jamaica’s attempt to implement fiscal decentralization, which may be seen, and was framed by Jamaica’s central government, as a manifestation of NPM, stalled yet has not been abandoned. We investigated its implementation through a case study of the newly created Portmore Municipality Council, which was tasked by Jamaica’s central government to pilot fiscal decentralization. This investigation was conducted using discourse theory, assuming that discourses help to shape, and change the social fabric in multiple areas of society (Spence, 2007). We explored discourses articulated for and against the implementation of fiscal decentralization, looking at whose interests these discourses served, and how the expression “fiscal decentralization” temporarily solidified the meaning of particular signifiers in discourses that encompassed and surrounded the expression – i.e., in various chains of equivalence. This helped us to determine why the initiative was never terminated, despite not being an unequivocal success.

Fiscal decentralization is frequently portrayed (and this was also done by Jamaica’s central government in the early 1990s) as a useful policy implementation and as a largely technical process to improve transparency, efficiency, and accountability, at subnational levels. However, this study clearly shows that this was not the case in the Jamaican context. Rather, how to deal with fiscal decentralization was mainly a political process, involving complex and dynamic power struggles at both national and local (i.e., PMC) levels. This is something that would normally not be brought up in economically infused studies on fiscal decentralization. Although some political struggles were found in other studies on fiscal decentralization in developing countries, including discussions on nepotism (for instance in Tanzania and Pakistan), the extent of the struggles found here is much more extensive (Bahl & Martinez-Vazquez, 2006; Smoke, 2001; Shah, 1999). We assert this may be due to the use of discourse theory, which explicitly focuses on political and discursive struggles. Politicians at both central and local government levels, along with government bureaucrats, councilors, and taxpayers, turned out to be powerful actors struggling over how fiscal decentralization should be developed in Jamaica, and whether this should be done at all. We found that each actor played a role, chiefly for their own sake, in the creation and endorsement of particular discourses that either impeded or supported the implementation of fiscal decentralization, supporting or calling into question existing relationships between local and central government.

Thus, this study uncovers the contested nature of implementing a subnational tax, demonstrating that tax policy implementation is political and complex, attracting actors with different interests engaging in discursive struggles, bringing to the fore various societal complexities in a country where social relatedness is weak (Edie, 1989; Mills, 1990, 1997). It is also a country that has previously experienced failed public sector reforms (Tindigarukay, 2004). Within this environment, these discursive struggles constituted and framed decision making at both national and subnational levels, through shifting groups of opponents and protagonists, establishing influential chains of equivalence, which contributed to the stalling of the implementation of fiscal decentralization. We conclude that these influential chains of equivalence diluted the synergy of support for enabling legal structures like entrenchment to spur on fiscal decentralization. Rather than entrenchment accelerating the implementation of fiscal decentralization, it resulted instead in permanently cementing local authorities within the Jamaican political landscape, leaving fiscal decentralization in the nude. We also conclude that discourses on nepotism and corruption in the Jamaican society contributed to actors’ reluctance to entrust a fiscally decentralized local authority to councilors, who were often deemed to be uneducated and largely unfit for their task, again leaving fiscal decentralization in the nude.

Entrenchment was intended to be the precursor to implementing fiscal decentralization but even if this were to happen, it was thought by some that it could not rectify the ills of corruption and nepotism to bring about transparency, efficiency, accountability, etcetera – i.e., the desired features of fiscal decentralization following NPM thought. This also led to increasing doubts to what extent NPM thought was really supported by Jamaica’s central government when they said they were supportive of NPM and fiscal decentralization. The sudden shift in tone in the 2003 Municipality Charter, which hinted at subpar councilor skills, and did not relate fiscal decentralization to NPM, may be seen as an important catalyst of such views. We suggest that the ongoing discussions about entrenchment and nepotism prevented the constitution of fiscal decentralization as an object of reality (Laclau & Mouffe 1985, p. 127). What developed over time was a bridge or “fix” between Jamaica’s central and local government, essentially “re-centralizing the property tax.” This fix resulted in greater central government control, the very “thing” that fiscal decentralization should obviate. However, it may be suggested that the introduction of the pilot helped to keep protagonists of fiscal decentralization, including the IMF, satisfied and at a distance as fiscal decentralization seemed to be happening and progressing. The pilot has not yet been abandoned, possibly since it seems to have a signaling function in maintaining the *seriousness* of Jamaica’s central government about handing over more power to local authorities.

We further conclude that fiscal decentralization was framed very differently as time passed in Jamaica. It became part of several

chains of equivalence with shifting meanings, demonstrating the broad scope of signifiers and signifieds associated with fiscal decentralization, and contributing to the formation of an expansive affiliation around the expression. Concomitantly, inferences emanating from this process lent themselves to continuous contestation and discursive struggles, universalizing some perspectives on fiscal decentralization while marginalizing others (see Sections 4 and 5 and Appendix D. Appendix D presents an overview of the chains of equivalence and discursive struggles surrounding fiscal decentralization in Jamaica elicited from this study). The fact that the pilot was carried out only in Portmore rather than being implemented on a large scale may have intensified existing doubts about the intentions of both central and local governments. Such articulations of doubt were combined to stress all that was wrong with the PMC pilot, and sometimes even all that was wrong with the idea of fiscal decentralization, and with Jamaican politics more generally.

We suggest that fiscal decentralization and how it was discursively framed, especially throughout the 1990s, seems to have been used by the PNP mainly to superficially introduce the importance of local empowerment, autonomy of local authorities, societal and economic progress from the grassroots level, and participation, which the country had lost under the previous JLP government. We argue that this was expedient in helping the PNP to win the 1989 elections, as well as keeping the Portmore citizens happy, and the IMF (which actively supported NPM-based thinking and decentralization efforts). It could also be that the PNP knew they could get away with commencing the process but not completing it, based on its awareness of the IMF's poor track record of the distance between its rhetoric and actual policy practice (Dreher 2009; Kentikelenis et al., 2016). Some PNP politicians may have known that fiscal decentralization would never be realized. What is clear from our analysis is that the discourses sustained by the PNP government and its cabinet ministers over time tended to point in different directions, representing a sort of hypocrisy on the part of the PNP when it came to effectuating fiscal decentralization.

Jamaica thus turns out to be another country in which one particular aspect of NPM never blossomed; but it has never admitted this very strongly or openly. Fiscal decentralization, which encompassed the devolution of property tax, never really materialized and remains an initiative that seems to be 'stuck in the middle.' Surprisingly, Jamaica's central government does not seem to consider the PMC pilot a failure or a missed opportunity, and still claims to endorse it.

6.2. Limitations and future research

This study has several limitations. For example, although the interviewees were purposefully selected (Miles & Huberman, 1994) and thus with care, we may unwittingly have omitted some key actors. Moreover, actors' perspectives on the development of fiscal decentralization in Jamaica as a whole may have been preconditioned by what happened in Portmore, rather than by other events in Jamaica or internationally. Hence, some of the discourses we have presented on fiscal decentralization in Jamaica may have been overly negative, even though the PMC pilot clearly cannot be termed an unequivocal success.

Additionally, discourse theory has been accused of over-emphasizing the role of language and linguistics in shaping and understanding the social fabric (see Tregidga et al., 2018). However, it served its purpose here because, as indicated earlier, we sought to paint a picture of the implementation and development of fiscal decentralization in Jamaica that was not based on economic theory or foundations.

Future research might examine in greater detail the interplay between other discourses shaping hegemonic praxis in Jamaica and fiscal decentralization than we have done here. Studies might also assess how nodal points other than fiscal decentralization were made meaningful over time, and how they helped shape the meaning of other signifiers relating to local empowerment (Busco, Giovannoni, Grana, & Izzo, 2018), for instance by comparing the situation in Portmore with what has happened in municipalities in other countries. The extent to which such discourses stifled or shifted party dominance in council politics beyond the Jamaican context might be explored as well. In addition, the political and discursive struggles surrounding the implementation of NPM-infused initiatives, obviously also beyond the Jamaican context, could be the focus of future studies. Discourse theory helps us to understand how discourses are (re)shaped by (political) power structures, and how this creates discursive struggles and conflicts between groups of individuals, which may be compounded by what happens in practice. We recommend greater experimentation with these ideas in future studies.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

No data was used for the research described in the article.

Appendix A: Information about interviewees

| Interviewees | Interviewee status | Interviewees' affiliations | Years of interview |
|--|---|--|------------------------|
| 1, 2, 3, 4 | Senior government bureaucrats | Ministry of Local Government and Community Development, National Land Agency, National Solid Waste Management Authority, Accountant General's Department | 2012, 2013, 2016 |
| 5, 6, 7, 8 | Policymakers, cabinet ministers, legislators, politicians | Ministry of Local Government and Community Development, Ministry of Foreign Affairs and Investment; MPs in Portmore | 2012, 2013 |
| 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 | Mayors, former and current councillors, former prime minister, senior managers (senior engineer, commercial manager, administration manager, director of finance) | Portmore Municipality and a rural Local Authority; Office of the Prime Minister of Jamaica | 2013, 2016, 2018, 2020 |
| 19, 20, 21, 22, 23, 25, 26 | Commissioner General; Senior tax administrators; Tax professional | Tax Administration Jamaica; Banking Industry | 2013, 2016 |
| 26, 27, 28, 29 | Compliance officers | Tax Administration Jamaica | 2013 |
| 30, 31, 32, 33 | Manager, members of civil society, corporate board member | Housing development company in Jamaica; committee members Portmore Municipal Council; Housing Association | 2013 |
| 34, 35, 36, 37, 38, 39, 40 | Taxpayers | Residents and former residents of Portmore | 2013 |
| 41, 42, 43, 44, 45, 46 | Group of squatters | Portmore Community | |
| Total: 39 interviews and 46 participants | | | |

Appendix B: Summary of public-sector reforms in Jamaica

| Phases | Nature of Reform | Objective of Reform | Challenges |
|-----------------|---|--|---|
| 1970s | Creation of Ministry of Public Service | To give mandate to initiate and sustain a programme of self-reform of the public service, and to modernize management practices throughout the public sector | Ministry of Public Service reluctant to delegate decision making to line ministries. Competition with line ministries in emoluments. Overlapping functions. |
| 1984 | Administrative Reform Programme (ARP 1) | To improve human and financial resource management and capacity building | Further reform needed to rectify these issues. Problems articulated by the World Bank Completion Report, Jamaica. Public Administration Reform Project (Loan 2423-JN) (1995): Expensive Consultants did not consult with government counterparts, when consultancies ended, reform efforts waned. Lack of long-term government commitment. Equipment shortage, as there was no provision in budget even though reform required development of large-scale management information system. Lack of ownership and commitment by Jamaican civil servants. Over-ambitious targets. Failure to diagnose reform design based on all actors. Lack of focus on reforming Jamaican government. |
| 1991 | Establishment of the Financial and Programme Management Improvement Project (FPMIP) | To be responsible for program budgeting and corporate planning through the public sector, and to introduce both financial management and human resource management information systems | Dual system of management: traditional and modern. Controls in the traditional system stifled initiatives. Commitment from the highest level to change the old rules critical for success (Jenkins, 1994) |
| 1994 (November) | Tax Administration Reform Project (funded by the World Bank 1994) | To strengthen the efficiency and effectiveness of administration in revenue mobilization | This reform was fairly successful (Davies, 1998) |
| 1994 (December) | Establishment of Citizen's Charter | To emphasize public entities improving the quality of services offered to the public, their customers | Success depended on the Public Sector Modernization Project |

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| Phases | Nature of Reform | Objective of Reform | Challenges |
|-----------|---|--|--|
| 1996 | Public Sector Modernization Project | To create a small, effective, efficient and accountable public sector that would provide high-quality services. To establish executive agencies | Abuse of power motivated by political tribalism. Informal culture that undermined the tenets of the executive agency system. Large-scale non-compliance with the rules. No urge by public servants to introduce the new measures. Public servants resisted administrative restructuring. Changes were not viewed as a priority and were sometimes perceived as threats to employment. |
| 2002–2012 | Vision and strategy for public sector Policy Paper No 56 | To steer reform in Jamaica for the rest of the decade To establish the PMC | Rhetoric of reform outpaced reality on the ground. |

Sources: Prepared by the authors, drawing on Mills & Slyfield, 1987; Tindigarukay, 2004.

Appendix C: Timeline of fiscal decentralization in Jamaica

| Years | Fiscal decentralization timeline | Supporters | Opponents |
|---------|--|--|--|
| 1943–74 | Challenging hegemony: call for societal change; fiscal decentralization, entrenchment, local empowerment. | Association of Local Government Officers, PNP, academics | JLP and some academics |
| 1984–85 | Dismantling of local authorities. Subsumed by central government. | JLP | PNP and Jamaican public |
| 1989 | Restoration of local government giving autonomy. Nepotism concerns. | PNP, local government fraternity, and the public Academics, JLP, civil society and the public | JLP Councilors |
| 1991 | Endorsement of neoliberalism (NPM). | PNP Prime Minister Manley and cabinet ministers | Some PNP and some JLP |
| 1993 | Policy paper 8/1993. Taxing powers given to local authorities. | PNP | JLP |
| 1996 | Establish Municipality Task Force on transforming Portmore into a municipality. | PNP Prime Minister Patterson | Some PNP and JLP |
| 1996 | Public-sector modernization. Re-emphasized call for local reform including fiscal decentralization. Decision to pursue entrenchment. | PNP | Some public servants |
| 1997 | Announcement of municipal status for Portmore. | PNP Prime Minister Patterson | JLP |
| 2003 | Policy paper 7/03. PMC pilot launched. Jamaica’s first directly elected mayor. | PNP, Prime minister, and Portmore Joint Citizens Association | JLP |
| 2005–06 | Re-centralization: establishment of Property Tax Unit within Ministry of Local Government (the “fix”). | PNP and JLP | Councilors and mayors |
| 2015 | Entrenchment bill debated and passed. | PNP and some JLP | Some JLP Legal luminary Journalist |

Source: Prepared by authors drawing on the background literature.

Appendix D: Chains of equivalence and discursive struggles surrounding fiscal decentralization in Jamaica

| Time period ¹ | (Alleged) focus of local reforms | Fiscal decentralization primarily seen as / associated exemplary discourse(s) | Main signifiers/ signifieds | (Suggested) implications |
|--------------------------|--|---|---|---|
| 1970–1989 | Not discussed | — | — | — |
| 1989–2003 | Local empowerment; societal and economic prowess | A manifestation of NPM; the devolution of property tax Fiscal decentralization entails “ <i>defining and rationalizing the roles and functions of local and central government with clear rules of engagement and coordination between them.</i> ” | NPM; central government commitment Participation; verification | Need for entrenchment and accountability mechanisms; many benefits to be expected from fiscal decentralization. Lack of skills and commitment at the local level; difficulties in execution and potential “derailing” of the PMC initiative |
| 2003–2005 | Same as above | Mismatch between central and local government “ <i>The PMC is not ready and has never been ready [for fiscal decentralization]... Central government doesn’t trust local government...So central government felt, “we’d better keep this money and hold it back.</i> ” | Nepotism; party patronage Fix Entrenchment | Local government does not trust or support central government, and vice versa; negative effects may outweigh the benefits of fiscal decentralization. Partnering approach. Needs to be arranged; delays in execution highlight central government’s lack of |

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(continued)

| Time period ¹ | (Alleged) focus of local reforms | Fiscal decentralization primarily seen as / associated exemplary discourse(s) | Main signifiers/signifieds | (Suggested) implications |
|--------------------------|----------------------------------|--|------------------------------|---|
| 2005–2015 | Same as above | The effectuation has been improved but is not yet ideal “The PMC is now really wonderful, they assist us in every way we can use them.” “Administratively, central government remains more comfortable dealing with their own party persons than with others.” | Nepotism Entrenchment | commitment to further effectuate fiscal decentralization; turf wars may arise. Continues to affect the devolution of property tax in Portmore and the rest of Jamaica; the fix did not solve all issues. Needs to be arranged as quickly as possible; further delays point to central government’s increased lack of commitment, irrespective of the positive effects they claim. |
| 2015–2020 | Same as above | Something that is more in line with NPM again now that entrenchment has been arranged, but that still is experiencing some difficulties “There is a level of nepotism and corruption that remains, and they [the central government] allow people to get titles...they do their own thing and cut their own deals.” | Nepotism | Loss of interest in fiscal decentralization, especially at local government levels; effective stalling of the PMC pilot. |

Source: Authors based on data analysis.

¹As noted in Section 3, this table presents the discursive struggles we found in a slightly more linear fashion than what actually happened.

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