This manuscript has potential, and shows evidence of useful investigation. It also demonstrates awareness of existing literatures on the theme, both broadly and related to Nepal. However, it needs greater conceptual depth and some editorial attention.

The issue of conceptual depth commences with the title. The first part of the title is perhaps a little clumsy (with the word 'in' repeated), and the second part asks a rather empty question (since it is normal for at least some aspects of decentralisation to be controversial). The inadequacies in conceptual depth are then evident in the Abstract, which is largely descriptive and focused only on Nepal. *Compare* is a comparative and international journal, and the Abstract does not indicate why readers who are not concerned with Nepal *per se* should pay attention to the article.

On editorial matters, the manuscript has many typing errors. They include:

- Gyanor [Gaynor] on page 1 and again on page 19;
- Abu-duhou [Abu-Duhou] on page 1;
- field dairy [probably means field diary], page 3;
- lunching ceremonies [probably means launching ceremonies], page 12;
- De Grauwe [correct, page 15] becomes Grauew in the References;
- "centralality" in the Mpokosa & Ndarahutse reference should probably be "centrality";
- "McGinn and Welsh" on page 1 is "Welsh and McGinn" in the References. [On this one, there are mitigating circumstances the publisher had McGinn and Welsh on the cover but Welsh on the inside title page. The ordering on the cover is the one to follow.]
- Education Internation (p.18) should presumably be Education International;
- Chapman et al. 2004 is 2002 in the References.

The author could also usefully update as well as strengthen parts of the conceptual literature on which the paper is based. For example, while the 1995 article by De Grauwe et al. extracts core lessons from the research project, a more recent and comprehensive reference is:

Lugaz, C. and De Grauwe, A. with Baldé, D., Diakhaté, C., Dougnon, D., Moustapha, M. & Odushina, D. (2010): *Schooling and Decentralization: Patterns and Policy Implications in Francophone West Africa*. Paris: IIEP-UNESCO. [Can be downloaded from <a href="https://www.iiep.unesco.org">www.iiep.unesco.org</a>.].

That book also commences with a broader framework of conceptual literature (pp.19-25) which would be useful to the present manuscript.