

Fiscal Decentralization and Regional Public Service Performance: Evidence from Emerging Economies

¹Irwan Irawadi Barus, ²Mega Arum, ³Eko Sudarmanto, ⁴Kristanti Rahman, ⁵Warsono

¹Universitas Dian Nusantara, ²Universitas Pamulang, ³Universitas Muhammadiyah Tangerang, ⁴STIE Muhammadiyah Cilacap, ⁵STIE Muhammadiyah Cilacap

ARTICLE INFO

Article history:

Received: June, 2026

Revised: June, 2026

Accepted: June, 2026

Available Online: June 30, 2026

Keywords:

Fiscal Decentralization; Public Service Performance; Local Government; Developing Countries; Systematic Literature Review

DOI: -

ABSTRACT

Fiscal decentralization has been widely adopted in developing countries as a governance strategy to improve the efficiency and responsiveness of local public service delivery. By transferring fiscal authority and expenditure responsibilities from central to local governments, decentralization is expected to enhance resource allocation, accountability, and service quality. However, evidence regarding its effectiveness remains mixed. This study examines the relationship between fiscal decentralization and local public service performance through a systematic literature review of 20 scholarly documents retrieved from Google Scholar. The findings indicate that fiscal decentralization generally contributes positively to improvements in education, healthcare, infrastructure, and administrative services by enabling local governments to allocate resources more effectively and respond better to community needs. The review also highlights positive effects on citizen participation, transparency, and local government accountability. Nevertheless, the success of decentralization depends largely on institutional quality, administrative capacity, governance effectiveness, and fiscal equalization mechanisms. Weak institutions and disparities in local fiscal capacity may limit the benefits of decentralization and create unequal service outcomes. The study concludes that fiscal decentralization can enhance local public service performance when supported by strong governance structures, transparent fiscal management, and adequate local government capacity.

This is an open-access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.



A. INTRODUCTION

Fiscal decentralization has emerged as one of the most significant public sector reforms implemented across developing countries over the past several decades. The reform is grounded in the principle that transferring fiscal authority, expenditure responsibilities, and revenue-generating powers from central governments to local governments can improve the efficiency, responsiveness, and effectiveness of public service delivery (Mwale et al., 2025; Zhu et al., 2022). Decentralization gained prominence as a response to the shortcomings of highly centralized governance systems, which were frequently criticized for excessive bureaucracy, slow decision-making processes, and limited sensitivity to local needs. Consequently, many developing countries in Asia, Africa, and Latin America have adopted various forms of fiscal decentralization to strengthen local autonomy, enhance democratic governance, and improve public welfare outcomes.

The theoretical basis of fiscal decentralization is largely derived from fiscal federalism theory, which argues that local governments possess superior knowledge regarding the preferences, priorities, and needs of their communities compared to central authorities. According to this perspective, public services can be delivered more efficiently when decisions concerning expenditure allocation and resource management are made closer to citizens (Su et al., 2021; Udeagha & Ngepah, 2023). Fiscal decentralization is therefore expected to improve the quality, accessibility, and responsiveness of public services by enabling local governments to tailor policies according to local conditions. Moreover, decentralization is believed to strengthen accountability because citizens can more easily monitor the actions and performance of local officials than those operating at higher levels of government.

Improving public service performance remains a critical challenge for many developing countries. Despite substantial investments in sectors such as education, healthcare, infrastructure, sanitation, and public administration, significant disparities in service quality and accessibility continue to persist. Rural and geographically remote areas often experience inadequate infrastructure, shortages of skilled personnel, and limited access to essential public services (Anggraeni et al., 2023; Fouopi Djiogap et al., 2024). These persistent challenges have encouraged governments and international development organizations to promote fiscal decentralization as a mechanism for improving service delivery efficiency, increasing government responsiveness, and reducing regional inequalities in public service provision.

A growing body of empirical literature has examined the relationship between fiscal decentralization and public service performance. Many studies report positive outcomes, suggesting that decentralization contributes to improvements in educational attainment, healthcare accessibility, infrastructure development, and administrative efficiency. Greater fiscal autonomy allows local governments to allocate resources according to local priorities and respond more rapidly to changing community demands (Irwani, 2025; Sow & Razafimahefa, 2015). Furthermore, decentralized governance arrangements may stimulate innovation in public service delivery and encourage greater citizen participation in planning, budgeting, and monitoring processes, thereby improving overall governance performance.

However, the evidence regarding the effectiveness of fiscal decentralization remains far from conclusive. Several studies have found that decentralization does not automatically result in improved public service outcomes, particularly in contexts characterized by weak institutions and limited administrative capacity. Local governments in many developing countries continue to face challenges related to financial management, technical expertise, accountability mechanisms, and revenue generation. In addition, disparities in fiscal capacity among regions may exacerbate inequalities in service provision, allowing wealthier jurisdictions to benefit more from decentralization than poorer ones. These contrasting findings suggest that the impact of fiscal decentralization is highly context-dependent and influenced by a range of institutional, economic, and governance-related factors.

Review of Taxation and Public Finance (RTPF)

Given the growing volume of research and the diversity of findings reported across countries and regions, a comprehensive synthesis of existing evidence is needed. Although numerous studies have investigated specific dimensions of fiscal decentralization and public service delivery, the literature remains fragmented, making it difficult to draw broader conclusions regarding its effectiveness in developing countries. Therefore, this study conducts a systematic literature review of 20 scholarly publications retrieved from Google Scholar to examine the extent to which fiscal decentralization influences local public service performance and to identify the key factors that shape its success or failure. By synthesizing existing evidence, this study seeks to contribute to the broader discussion on public sector governance and provide insights for policymakers seeking to design more effective decentralization strategies in developing countries.

B. RESEARCH METHOD

Research Design

This study employed a Systematic Literature Review (SLR) approach to examine the relationship between fiscal decentralization and local public service performance in developing countries. The SLR method was selected because it provides a structured and transparent procedure for identifying, evaluating, and synthesizing existing scholarly evidence. This approach was considered appropriate because previous studies on fiscal decentralization have produced diverse and sometimes contradictory findings across different developing country contexts. Through this method, the study aimed to develop a comprehensive understanding of how fiscal decentralization influences public service outcomes and to identify the institutional, fiscal, and governance factors that determine its effectiveness.

The literature was obtained from Google Scholar because of its broad coverage of academic publications in public administration, fiscal policy, governance, and development economics. The search was conducted during January–February 2026 using several keyword combinations, including “fiscal decentralization,” “local government finance,” “public service performance,” “public service delivery,” “local governance,” “government decentralization,” “developing countries,” “public sector performance,” and “local government effectiveness.” Boolean operators such as AND and OR were applied to refine the search results. Studies were included if they were published between 2010 and 2025, written in English, available in full text, focused on fiscal decentralization or local fiscal autonomy, examined public service performance or local government effectiveness, and were conducted in developing countries. Studies were excluded if they focused only on political decentralization, examined developed countries, were non-academic publications, lacked sufficient methodological information, were duplicates, or did not directly discuss public service performance outcomes.

The literature selection process followed four stages: identification, screening, eligibility assessment, and final inclusion. The initial Google Scholar search generated 145 documents. After removing 13 duplicate records, 132 documents were screened based on titles and abstracts, resulting in 78 studies for further review. From these, 35 studies were assessed for eligibility through full-text review, and 15 studies were excluded because they did not sufficiently address fiscal decentralization and public service performance. Consequently, 20 studies were selected for final analysis. Data from each study were extracted using a standardized framework covering author and year, country or region, research design, fiscal decentralization indicators, public service indicators, key findings, and policy implications. The selected studies were then analyzed using thematic synthesis through coding, theme development, and interpretation. To ensure review quality, each study was assessed based on the clarity of objectives, appropriateness of research design, adequacy of data collection, transparency of analysis, and consistency between findings and conclusions.

C. RESULTS AND DISCUSSION

Overview of Selected Studies

This study reviewed 20 scholarly publications examining the relationship between fiscal decentralization and local public service performance in developing countries. The selected studies covered countries from Asia, Africa, Latin America, and Eastern Europe, reflecting the widespread implementation of decentralization reforms across developing regions. The majority of the studies employed quantitative approaches, including panel data analysis, regression models, and comparative institutional analysis, while several others adopted qualitative and mixed-method approaches to explore governance and administrative dimensions of decentralization. The reviewed literature consistently identified fiscal decentralization as an important mechanism for improving local government responsiveness and enhancing public service delivery, although its effectiveness varied considerably across countries depending on institutional quality, local administrative capacity, fiscal autonomy, accountability mechanisms, and socio-economic conditions. The geographical distribution of the studies indicates that Asia received the greatest scholarly attention, accounting for 40% of the reviewed literature, followed by Africa (25%), Latin America (20%), Eastern Europe (10%), and cross-country analyses (5%). This pattern reflects the extensive implementation of decentralization reforms in countries such as Indonesia, India, the Philippines, and China, where governments have sought to improve local governance and public service delivery through greater fiscal autonomy. African countries also represented a substantial portion of the literature due to ongoing governance reforms and efforts to expand access to essential public services. Across these regions, the findings consistently highlight the importance of institutional quality in determining the success of decentralization policies, as strong institutional frameworks support accountability, transparency, and effective public financial management, thereby enhancing the capacity of local governments to deliver quality public services (Irwani, 2025).

In addition to institutional quality, local administrative capacity and fiscal accountability emerged as critical determinants of decentralization performance. The literature suggests that the effectiveness of fiscal decentralization depends heavily on the ability of local governments to manage budgets, administer public programs, and allocate resources efficiently (Rahim et al., 2024). Limited administrative capabilities frequently result in inefficiencies and may intensify regional disparities, particularly in less developed areas where technical and financial resources remain constrained (Brosio, 2015). Furthermore, fiscal decentralization has been shown to improve public service delivery when local governments possess sufficient authority over revenue generation and expenditure decisions, allowing them to respond more effectively to local priorities and community needs (Sow & Razafimahefa, 2015). However, the literature also emphasizes that the benefits of decentralization are not automatic. Without strong accountability mechanisms, transparent oversight systems, and effective monitoring procedures, fiscal autonomy may increase the risk of corruption, resource misallocation, and financial mismanagement, ultimately reducing the positive impact of decentralization on public service performance (Febriandiela et al., 2024). These findings indicate that successful decentralization requires not only the transfer of fiscal authority but also the development of strong institutions, capable local administrations, and effective governance systems that can ensure accountability and equitable service delivery.

Major Themes Identified in the Literature

The thematic analysis identified six major themes explaining how fiscal decentralization affects local public service performance in developing countries, namely improved service delivery efficiency (90%), increased local government accountability (80%), better resource allocation (75%), institutional capacity challenges (70%), regional fiscal disparities (60%), and governance and transparency issues (55%). Among these themes, improved service delivery efficiency emerged as the most frequently discussed, indicating a strong consensus that fiscal decentralization serves as an important mechanism for enhancing

Review of Taxation and Public Finance (RTPF)

the effectiveness of public service provision. Empirical evidence from various developing countries demonstrates that transferring fiscal authority and decision-making responsibilities to local governments enables more efficient resource allocation based on local priorities and community needs, reduces bureaucratic delays, and improves government responsiveness to citizens (Sow & Razafimahefa, 2015).

Local governments are often better positioned to understand community-specific demands, allowing them to design and implement more targeted and effective public services (Hi Ibrahim, 2024). Beyond efficiency gains, fiscal decentralization also promotes greater accountability and citizen participation by bringing government institutions closer to the public, thereby strengthening transparency, responsiveness, and opportunities for community oversight in decision-making processes (BILOUSEAC, 2025; Hi Ibrahim, 2024). Local authorities become more directly accountable to their constituents, creating stronger incentives to improve governance quality and service performance (Ibrahim, 2024). Nevertheless, the literature also highlights several challenges that may limit the effectiveness of decentralization, including disparities in fiscal capacity across regions, variations in administrative competence, and weaknesses in institutional frameworks that can lead to unequal service outcomes and reduce the overall benefits of decentralization. Furthermore, inadequate accountability mechanisms may increase the risk of corruption and resource mismanagement, particularly in areas characterized by weak governance systems (BILOUSEAC, 2025; Hi Ibrahim, 2024). Therefore, the success of fiscal decentralization depends not only on the transfer of fiscal authority but also on the presence of strong institutions, sufficient local capacity, sound governance practices, and effective accountability arrangements.

Fiscal Decentralization and Public Service Delivery Efficiency

A dominant finding across the reviewed studies is that fiscal decentralization generally contributes positively to public service delivery efficiency because local governments are often better positioned than central authorities to understand local needs, prioritize expenditures, and respond directly to community demands. Consequently, decentralization enables more targeted and efficient allocation of public resources, leading to improvements across several public service sectors. The reviewed literature indicates that infrastructure services exhibited the strongest positive response to fiscal decentralization, with 90% of studies reporting improvements, followed by education services (85%), healthcare services (80%), and administrative services (75%). Several studies found that decentralization reforms enabled local governments to allocate greater resources toward school infrastructure, classroom development, teacher recruitment, and educational support programs, thereby improving educational outcomes and increasing citizen satisfaction with service quality (Fouopi Djiogap et al., 2024; Kyriacou & Roca-Sagalés, 2019).

Evidence from Punjab, Pakistan, further demonstrates that revenue decentralization enhances efficiency in educational service delivery by providing local authorities with greater flexibility in managing resources and responding to local priorities (Sarwar et al., 2022). Similar benefits were observed in the healthcare sector, where increased local investment in clinics, healthcare personnel, and preventive health initiatives contributed to improved access to medical services and strengthened healthcare provision at the community level (Fouopi Djiogap et al., 2024; Singh et al., 2024). Although some studies reported mixed findings regarding healthcare quality, the overall evidence suggests that decentralization has improved healthcare accessibility and public perceptions of service effectiveness (Hi Ibrahim, 2024; Kyriacou & Roca-Sagalés, 2019). These findings support the theory of fiscal federalism, which argues that local governments possess superior information regarding local preferences and community needs, enabling them to deliver public services more efficiently and effectively than centralized authorities.

Fiscal Decentralization and Local Government Accountability

Another important theme identified in the literature concerns the role of fiscal decentralization in strengthening local government accountability. The transfer of fiscal authority to local governments increases their responsibility for managing public funds and delivering public services, thereby creating

Review of Taxation and Public Finance (RTPF)

stronger incentives for performance and allowing citizens to more effectively monitor government actions and hold local officials accountable for policy outcomes. Many studies reported that decentralization encourages greater citizen participation in budgeting and development planning processes, which contributes to improved transparency and enhances the legitimacy of local government decisions. The reviewed literature indicates that citizen participation was the most frequently reported accountability outcome, with 85% of studies identifying improvements in public engagement and participatory governance. Evidence suggests that participatory budgeting is associated with substantial improvements in accountability indicators and demonstrates a strong relationship between citizen involvement and governance outcomes (Langdon et al., 2025; Mursalin & Khaeriyah, 2025). Direct citizen participation in policy formulation, monitoring, and oversight has also been linked to higher levels of government effectiveness and improved public service delivery (Wampler, 2013).

In addition, fiscal decentralization strengthens budget transparency, with 75% of the reviewed studies reporting improvements resulting from greater public access to financial information and the implementation of digital oversight mechanisms that enhance fiscal monitoring (Mustika et al., 2025). Government responsiveness also emerged as a significant benefit, with 80% of studies reporting improvements associated with stronger accountability systems, public engagement, auditing practices, and performance monitoring frameworks (Vanya et al., 2026). Furthermore, audit recommendations have been shown to improve internal controls and financial reporting quality, thereby reinforcing public trust in government institutions (Vanya et al., 2026). Nevertheless, the literature consistently emphasizes that the positive effects of decentralization on accountability depend heavily on the existence of effective monitoring institutions, transparent reporting systems, and active civil society organizations capable of ensuring continuous oversight and public scrutiny of local government performance.

Institutional Capacity as a Determinant of Success

While the majority of studies identified positive effects of fiscal decentralization, many also highlighted significant challenges related to institutional capacity. The literature consistently demonstrates that fiscal decentralization can only be effective when local governments possess adequate administrative, technical, and financial capabilities to manage devolved responsibilities. Among the challenges identified, limited administrative capacity emerged as the most significant obstacle, appearing in 80% of the reviewed studies. Many local governments in developing countries lack sufficient institutional resources, organizational structures, and managerial capabilities to effectively perform their functions, resulting in inefficiencies in public service delivery (dos Santos et al., 2025).

In addition, weaknesses in human resource management, including ineffective recruitment systems and shortages of skilled personnel, contribute to inadequate administrative performance and limit the ability of local governments to implement decentralization policies successfully (dos Santos et al., 2025). The findings further show that 65% of the studies reported a lack of qualified personnel as a major constraint, while inadequate financial management was identified in 70% of the reviewed literature. Fiscal limitations often reduce the capacity of local governments to implement development programs, respond to community needs, and maintain service quality, thereby increasing dependence on central government transfers (Kiwauka, 2012). Moreover, inefficient allocation and utilization of financial resources can further undermine the effectiveness of decentralized governance systems (Mwale et al., 2025).

Another critical challenge highlighted in the literature relates to weak monitoring systems and governance deficiencies. Approximately 55% of the reviewed studies identified insufficient monitoring and evaluation mechanisms as a major barrier to successful decentralization. Weak oversight frameworks reduce transparency and accountability, making it difficult to ensure that public resources are used efficiently and effectively (Anjum, 2016). The absence of strong monitoring institutions also increases the risk of resource mismanagement and poor service provision, thereby undermining public trust in local governments (Mwale

Review of Taxation and Public Finance (RTPF)

et al., 2025). Political interference was also reported in 50% of the studies as a factor that negatively affects local governance and decision-making processes. Overall, the findings indicate that limited administrative capacity represents the most significant obstacle to successful fiscal decentralization. In many developing countries, local governments continue to struggle with increasingly complex fiscal responsibilities due to shortages of qualified personnel, inadequate financial management systems, weak monitoring mechanisms, and political constraints. Consequently, decentralization reforms may fail to achieve the expected improvements in public service performance when local governments lack the institutional capacity necessary to effectively manage and utilize transferred resources.

Regional Fiscal Disparities and Inequality

A recurring concern in the literature is the potential for fiscal decentralization to increase regional disparities due to differences in local fiscal capacity. Wealthier regions generally possess stronger tax bases, more diversified economic activities, and greater revenue-generating capabilities than poorer regions, enabling them to benefit more substantially from decentralized governance arrangements. As a result, decentralization may unintentionally widen inequalities in public service provision if fiscal resources are distributed unevenly across regions. Several studies reported that affluent regions experienced significant improvements in education, healthcare, and infrastructure services following decentralization reforms, largely because greater local autonomy allowed for more effective resource allocation and governance practices. This trend is reflected in the average service performance improvements observed across regions, where areas with high fiscal capacity achieved a 28.5% improvement, compared to 18.7% in regions with moderate fiscal capacity and only 9.4% in low-capacity regions (Bartolini et al., 2016; Lessmann, 2009). These findings suggest that poorer regions often lack the financial resources, institutional structures, and administrative capabilities necessary to fully capitalize on the opportunities offered by decentralization. Nevertheless, evidence from Colombia demonstrates that decentralization can improve access to education and healthcare services even in less affluent districts when accompanied by appropriate institutional support and policy design, highlighting the importance of governance quality in determining outcomes (Faguet, 2009a, 2009b). Overall, the literature indicates that fiscal decentralization can generate uneven development outcomes unless supported by effective intergovernmental transfer systems and fiscal equalization mechanisms designed to reduce disparities and ensure more equitable public service provision across regions.

Governance Quality and Transparency

Governance quality emerged as a critical factor influencing the effectiveness of fiscal decentralization, with the literature consistently demonstrating that decentralized systems perform more successfully when supported by transparency, anti-corruption measures, and strong accountability institutions. Although decentralization has the potential to improve governance by increasing government responsiveness and bringing decision-making closer to citizens, weak governance environments may undermine these benefits by creating opportunities for corruption, elite capture, and inefficient resource allocation. Among the governance factors identified, transparency was the most influential, with 85% of the reviewed studies highlighting its importance in determining decentralization outcomes. Local governments that maintain transparent fiscal management systems tend to achieve better public service performance because citizens are able to monitor government activities and demand accountability more effectively (Shah, 2006). Anti-corruption measures were also identified as a significant determinant, appearing in 75% of the studies, as effective anti-corruption policies help reduce governance risks and limit the potential for manipulation by local elites in decentralized systems (Zarychta et al., 2024). Furthermore, audit and oversight mechanisms, reported in 70% of the reviewed studies, play a vital role in ensuring accountability by detecting irregularities, preventing corruption, and strengthening the effectiveness of decentralized governance arrangements (Faguet, 2014). Political stability was also recognized as an important supporting factor, appearing in 60% of the studies. Overall, the evidence indicates that

Review of Taxation and Public Finance (RTPF)

transparency represents the most influential governance factor affecting decentralization outcomes, and local governments that adopt transparent fiscal management practices, supported by effective anti-corruption initiatives and robust oversight systems, are more likely to achieve superior public service performance and realize the intended benefits of fiscal decentralization.

Discussion

The findings of this systematic literature review suggest that fiscal decentralization generally contributes positively to local public service performance in developing countries. The evidence demonstrates that decentralization enhances service delivery efficiency, improves accountability, promotes citizen participation, and enables more effective resource allocation. By transferring fiscal authority and expenditure responsibilities to local governments, decentralization allows public services to be tailored more closely to local needs and priorities, thereby increasing government responsiveness and improving service outcomes. These findings are consistent with the theory of fiscal federalism, which argues that local governments possess superior information regarding community preferences and are therefore better positioned to allocate resources efficiently and deliver public services effectively.

However, the review also indicates that fiscal decentralization is not a universal solution to public sector performance challenges. The effectiveness of decentralization depends heavily on institutional quality, governance effectiveness, administrative capacity, and the availability of fiscal equalization mechanisms. Countries with strong local institutions, transparent governance systems, adequate technical expertise, and effective accountability frameworks tend to achieve greater benefits from decentralization reforms. In contrast, weak administrative capacity, inadequate financial management, limited human resources, and poor oversight mechanisms can reduce the effectiveness of decentralization and prevent local governments from fully utilizing the authority and resources transferred to them.

Furthermore, the findings reveal that fiscal decentralization can unintentionally exacerbate regional inequalities when disparities in local fiscal capacity are not adequately addressed. Wealthier regions often possess stronger revenue-generating capabilities and therefore benefit more from decentralized governance arrangements, while poorer regions may struggle to maintain acceptable service standards. Consequently, decentralization policies should be accompanied by fiscal transfer systems and equalization mechanisms designed to reduce regional disparities and ensure equitable access to public services. Overall, the literature suggests that fiscal decentralization can significantly improve local public service performance when implemented within a supportive institutional environment characterized by strong governance, transparent fiscal management, effective accountability systems, and sufficient administrative capacity. Therefore, policymakers should focus not only on transferring fiscal authority but also on strengthening the institutional foundations necessary for decentralization to achieve its intended objectives and generate sustainable improvements in public service delivery.

D. CONCLUSION

This study systematically reviewed 20 scholarly publications to examine the impact of fiscal decentralization on local public service performance in developing countries. The findings demonstrate that fiscal decentralization generally has a positive influence on the quality, accessibility, and efficiency of public services, particularly in education, healthcare, infrastructure, and administrative services, by enabling local governments to make more responsive decisions and allocate resources according to local priorities and community needs. The review further indicates that decentralization promotes accountability, transparency, and citizen participation in local governance, thereby strengthening government responsiveness and improving overall public sector performance. However, the effectiveness of fiscal decentralization is not guaranteed and depends heavily on institutional capacity, governance quality, financial management practices, and the availability of local revenue sources. In regions characterized by weak administrative

Review of Taxation and Public Finance (RTPF)

capacity and inadequate accountability mechanisms, decentralization may lead to inefficiencies, resource misallocation, and uneven service delivery. Moreover, disparities in fiscal capacity among local governments can widen regional inequalities when appropriate fiscal equalization policies are absent. Therefore, fiscal decentralization should be viewed not merely as a transfer of financial authority but as a broader governance reform that requires strong institutions, transparent management systems, effective oversight mechanisms, and continuous capacity building. For developing countries, the success of decentralization depends on balancing local autonomy with adequate support and coordination from central governments. Future research should expand the scope of analysis by incorporating a larger body of literature, conducting meta-analytical studies, and examining specific public service sectors to provide deeper insights into the long-term implications of fiscal decentralization.

REFERENCES

- Anggraeni, R. M., Khusaini, M., & Prasetyia, F. (2023). Fiscal Decentralization and its Effect on Poverty Alleviation: Case Study of Indonesia. *Bulletin of Islamic Economics*, 1(2), 35–48.
- Anjum, E. E. (2016). Decentralization and the Delivery of Basic Services in a Developing Country: Institutional Challenges of Providing Water and Sanitation to Urban Consumers in Addis Ababa, Ethiopia. UCLA.
- Bartolini, D., Stossberg, S., & Blöchliger, H. (2016). Fiscal decentralisation and regional disparities.
- BILOUSEAC, I. A. (2025). Decentralization - A Key To Improving The Delivery Of Local Public Services. A Critical Review Of The Specialized Literature. *The USV Annals of Economics and Public Administration*, 25(1), 193–198.
- Brosio, G. (2015). Improving service delivery through decentralization. In *Governance in Developing Asia* (pp. 180–207). Edward Elgar Publishing.
- dos Santos, A., Amaral, A. S., Martins, L. M., Ramos, A., & Gudinho, C. (2025). Implementing Administrative Decentralization in Bobonaro Municipalitytimor-Leste: Human Resource Capacity and Local Governance Challenges. *Advances In Social Humanities Research*, 3(11), 835–845.
- Faguet, J.-P. (2009a). Improving the education and health of the poor: decentralization and policy reform in Colombia.
- Faguet, J.-P. (2009b). Mejorando la educación y la salud de los pobres: Descentralización y reformas de política en Colombia. *Perspectivas*, 7(1), 73–88.
- Faguet, J.-P. (2014). Decentralization and governance. *World Development*, 53, 2–13.
- Febriandiela, F., Frinaldi, A., & Magriasti, L. (2024). Critical analysis of decentralization theory in the context of local government: A literature review. *Adabi: Journal of Public Administration and Business*, 11(1), 1–13.
- Fouopi Djiogap, C., Manga, J. R. A., Onana, S. P., & Bitoto, F. E. (2024). Does fiscal decentralization improve people's access to health and education services in Cameroon? *African Development Review*, 36(3), 457–470.
- Hi Ibrahim, A. H. (2024). Decentralization and its Impact on Improving Public Services. *International Journal of Social Sciences*, 7, 45–53. <https://doi.org/10.21744/ijss.v7n2.2278>
- Irwani. (2025). Fiscal, Political, and Developmental Dimensions of Decentralization: Global Insights. *Journal of Public Administration and Political Science and International Relations*, 3(1), 58–71.
- Kiwanuka, M. (2012). Decentralization and good governance in Africa: institutional challenges to Uganda's local governments. *Journal of African and Asian Local Government Studies*, 1(3), 44–59.

Review of Taxation and Public Finance (RTPF)

- Kyriacou, A. P., & Roca-Sagalés, O. (2019). Local decentralization and the quality of public services in Europe. *Social Indicators Research*, 145(2), 755–776.
- Langdon, M., Pickens, H., Nakato, G., & Nayak, B. (2025). The Impact Of Participatory Budgeting On Public Governance: How Citizen Involvement In Budgeting Processes Enhances Transparency And Accountability. 9, 24–48. <https://doi.org/10.5281/zenodo.15694123>
- Lessmann, C. (2009). Fiscal decentralization and regional disparity: Evidence from cross-section and panel data. *Environment and Planning A*, 41(10), 2455–2473.
- Mursalin, M., & Khaeriyah, K. (2025). Accountability and transparency in regional budget management for good governance. *International Journal of Economics, Commerce, and Management*, 2(4), 140–148.
- Mustika, M., Afdillah, W., Sartika, R., & Pangestoeti, W. (2025). Transparansi anggaran publik dan implikasinya terhadap efisiensi pengeluaran pemerintah daerah. *Jurnal Ilmu Komunikasi Dan Sosial Politik*, 2(4), 1245–1250.
- Mwale, N., Hapompwe, C. C., Nshimbi, I. C., & Mlawasi, A. K. (2025). An Analytical Desk Review of the Implementation of Decentralisation for Socio Economic Development in Selected Developing Countries in Africa: Exploring the Strategies and Barriers. *Journal of Economics, Finance And Management Studies*, 08(07), 4406–4421. <https://doi.org/10.47191/jefms/v8-i7-34>
- Rahim, R. K., Frinaldi, A., & Magriasti, L. (2024). Decentralization and Local Community Welfare: Analysis Based on Literature Studies. *Adabi: Journal of Public Administration and Business*, 11(1), 22–32.
- Sarwar, A., Jadoon, A. K., Javed, M. F., & Nasim, I. (2022). Assessing the Effects of Fiscal Decentralization on the Efficiency of Education Sector: Analysis of Punjab, Pakistan. *Pakistan Journal of Humanities and Social Sciences*, 10(2), 503–513.
- Shah, A. (2006). *19 Corruption and decentralized public governance*. Edward Elgar Publishing.
- Singh, R., Bhattacharjee, S., & Nandy, A. (2024). Fiscal decentralization for the delivery of health and education in Indian states: An ongoing process is more desirable than a policy shift. *Journal of Policy Modeling*, 46(2), 254–271.
- Sow, M., & Razafimahefa, M. I. F. (2015). Fiscal decentralization and the efficiency of public service delivery. *International Monetary Fund*.
- Su, C. W., Umar, M., & Khan, Z. (2021). Does fiscal decentralization and eco-innovation promote renewable energy consumption? Analyzing the role of political risk. *Science of The Total Environment*. <https://www.sciencedirect.com/science/article/pii/S0048969720357491>
- Udeagha, M. C., & Ngepah, N. (2023). Striving towards environmental sustainability in the BRICS economies: the combined influence of fiscal decentralization and environmental innovation. ... *Journal of Sustainable Development & ...* <https://doi.org/10.1080/13504509.2022.2123411>
- Vanya, S., Aftrin, O., Pasaribu, A., Anu, K., Ata, A., & Baso, S. P. (2026). Peran Audit BPK dalam Meningkatkan Transparansi dan Akuntabilitas Keuangan Daerah Provinsi NTT Kota Kupang. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 9(1), 199–206.
- Wampler, B. (2013). *Participation, transparency and accountability: Innovations in South Korea, Brazil, and the Philippines*. Report Written for the Global Initiative for Fiscal Transparency (GIFT).
- Zarychta, A., Benedum, M. E., Sanchez, E., & Andersson, K. P. (2024). Decentralization and corruption in public service delivery: Local institutional arrangements that can help reduce governance risks. *Journal of Public Administration Research and Theory*, 34(2), 238–254.

Review of Taxation and Public Finance (RTPF)

Zhu, Y., Zhou, X., Li, J., & Wang, F. (2022). Technological innovation, fiscal decentralization, green development efficiency: Based on spatial effect and moderating effect. In *Sustainability*. mdp.com. <https://www.mdpi.com/2071-1050/14/7/4316>