



# **Decentralization and Economic Development: A Political Economy Analysis of Local Governance in India**

**Malin Chandra Biswas**

Assistant Professor, Department of Political Science

Kalaguru Bishnu Rabha Degree College,

**Rinku Haloi**

Assistant Professor, Department of Economics

Kalaguru Bishnu Rabha Degree College,

## **ABSTRACT**

Decentralization is extensively considered as one of the governance reform that enhances economic growth, democratic accountability and efficient service delivery to the population of the developing countries. In India, the 73rd and 74th Constitutional Amendment Acts institutionalized the Panchayati Raj Institutions and Urban Local Bodies to enhance the local governments. These reforms have not given an even distribution of development across the regions. This paper will discuss the connection between decentralization and economic development in India in terms of political economy in terms of institutional design, fiscal autonomy as well as power dynamics. It evaluates the effects of decentralization on reducing poverty, the development of infrastructure, and the delivery of public services, and points out the main obstacles that include capture of elites, financial dependency, building capacity, and political interference. According to the study, decentralization does not necessarily improve the economic performance and that it will work only when devolution is real, accountable, and participatory by the citizens. The study has been able to provide policy recommendations by incorporating political economy to enhance decentralization and better local governance in India.

**KEYWORDS:** Decentralization; Local Governance; Economic Development; Political Economy; Panchayati Raj Institutions; Urban Local Bodies; Fiscal Federalism; Public Service Delivery.

## 1. INTRODUCTION

Decentralization is generally considered a significant governance reform to bring about efficiency to the economy, democratic accountability, and provision of services to the people especially in the developing nations. (Hakeem & Josukutty, 2026). Nevertheless, it results differently under political, institutional and fiscal circumstances. Constitutionalization of local government in India is one of the largest decentralization projects in the world that provides a good arena to study its effects on economic growth in the context of political economy. (Brahmanandam, 2018).

### 1.1 Decentralization and Local Governance

Decentralization is the process of transferring administrative, fiscal, and political powers to local institutions so as to enhance efficiency, accountability, and citizen involvement through taking governance nearer to the communities. (Biswas, 2020).

### 1.2 Decentralization in the Indian Context

The 73rd and 74th Constitutional Amendment Acts introduced the Panchayati Raj Institutions and Urban Local Bodies as third tier government, which necessitates election, social representation and devolution of powers in development and social justice. (Sukumar et al., 2019)

### 1.3 Decentralization and Economic Development

Decentralization rests on the fact that local governments will be better able to allocate resources since they have a greater understanding of local needs. In India, their developmental effects are mostly related to the institutional capacity and fiscal autonomy. (Mukherjee, 2020).

### 1.4 Research Gap and Objectives

Due to the significant reforms, the process of decentralization has led to uneven development in different regions. Power relations and elite influence are other factors of political economy that are largely ignored in existing studies. (Singh et al., 2025). This gap is discussed in this paper using the example of decentralization in India to evaluate the results of the development, major limitations, and policy recommendations. (Mckercher & Ritchie, 1997).

### 1.5 Structure of the Paper

The paper is divided into seven parts that discuss the theory, the transformation of local governance, development outcomes, political economy limitations, policy implications, and conclusions. (Christensen, 2000).

## 2. CONCEPTUAL AND THEORETICAL FRAMEWORK

Decentralization is the institutionalized structures by which the subnational governments are redistributed with the decision-making processes, fiscal management and the political influences on economic development. Its success relies on the institutional quality, fiscal autonomy and conditions of political economy instead of administrative design per se. This section provides conceptual background of the concept of decentralization, and how it is developed in terms of political economy and fiscal federalism standpoints. (Schneider, 2003).

### 2.1 Concept of Decentralization

Decentralization entails the transfer of administrative, fiscal and political power, between the higher and lower levels of government. Administrative decentralization deals with planning and implementation, fiscal decentralization deals with revenue and expenditure autonomy and political decentralization makes sure that there is local representation by elected people. These dimensions are interrelated and partial decentralization undermines the development outcomes. The appropriate devolution must be therefore an integrated devolution along all these three levels. (Ornstein, 1983).

### 2.2 Political Economy Approach to Local Governance

The political economy approach emphasizes the role of power politics, institutional motivation, and social stratifications in determining the local governance results. The fact that decentralization does not necessarily guarantee equitable development is that the institutions may be taken over by the local elites and interest groups. Regional differences in the performance of development can be explained by the fact that governance effectiveness depends on informal norms, political competition, and accountability mechanisms in addition to formal rules. (Martinez-Vazquez et al., 2017).

### 2.3 Fiscal Federalism and the Principle of Subsidiarity

Fiscal federalism focuses on distributing functions and financial tasks at different levels of government. Subsidiarity is the principle, according to which the lowest competent authority is to offer services to improve responsiveness. (Ball, 2009). But intergovernmental transfers and poor revenue autonomy strike against the accountability of the local. Sustainable decentralization entails equal distribution of revenues, foreseeable transfer as well as financial prudence. (Fan et al., 2009).

### 2.4 Decentralization and Economic Development Nexus

Decentralization will help enhance economic development through better service delivery, provision of infrastructure, and responsive policymaking to the locality. Works of it however are influenced by institutional capacity, fiscal independence and accountability systems. Where decentralization is partial or politically restrained the benefits of development are rather limited, and it is important to note that an integrated institutional and political economy approach is necessary. (Oates, 2005).

### 3. EVOLUTION OF LOCAL GOVERNANCE IN INDIA

The development of local government in India is the process, which significantly represents a step towards the centralized administrative control to the constitutionally established institutions of self-government. Even though local governments structures were present in the past, most of the post-independence period saw limited role of local governments in development planning and economic decision making. (Okoshi, 1985). The initial efforts exposed serious institutional flaws of lack of power, inconsistent elections and financial reliance on the upper echelons of government. (Brennan & Solomon, 2008). To overcome these constraints, India has engaged in major decentralization reforms through which the local governments have been incorporated into the national development system. In this section, the major steps in the development of local governance are presented with the focus on the constitutional reforms and functional, fiscal, and administrative devolution. (Melé, 2005).

#### 3.1 Pre-Constitutional and Early Post-Independence Period

Before the independence, the local ruling institutions were mostly administrative bodies and not decision making. The institutions at the village level were customary in nature without formal authority and democratic legitimacy. During the early post-independence India state began its work on the stimulation of the grassroots involvement with the help of community development programs. There were also programmes like the Community Development Programme in the attempt to engage the local communities in the development planning but these arrangements were still in essence top-down. A lack of elected leadership, financial independence and administrative capacity hindered their success and sustainability and further institutional reforms were necessary. (Huang & Chen, 2012).

#### 3.2 Constitutionalization of Local Governance

There was a radical shift with the constitutional acknowledgement of local governments with the 73 rd and 74 th Constitutional Amendment Acts in the early 1990s. These amendments formally reinstated local self-government as a third level of government, required periodical elections, as well as a reserve to women and disadvantaged groups and State Finance Commissions. The reforms were to enhance the democratic decentralization and empower the local governments to take charge of economic development and social justice by entrenching the local government in the constitution framework. (Lal, 2024).

**TABLE 1: Constitutional Milestones in the Evolution of Local Governance in India**

| Constitutional Provision          | Year | Key Features                                           |
|-----------------------------------|------|--------------------------------------------------------|
| Community Development Programme   | 1952 | Promoted rural development through local participation |
| Balwant Rai Mehta Committee       | 1957 | Recommended three-tier Panchayati Raj system           |
| Ashok Mehta Committee             | 1978 | Emphasized political decentralization                  |
| 73rd Constitutional Amendment Act | 1992 | Constitutional status to Panchayati Raj Institutions   |
| 74th Constitutional Amendment Act | 1992 | Constitutional status to Urban Local Bodies            |

*Source: Adapted from Brahmanandam (2018); Biswas (2020); Prasad & Pardhasaradhi (2020); Lal (2024).*

### 3.3 Panchayati Raj Institutions and Urban Local Bodies

The Panchayati Raj Institutions are the main body of rural local government in India, which has three-tiers of operating structures including the village, intermediate, and the district levels. These organizations play the role of planning and execution of development initiatives on agriculture, rural facilities, health, education, and poverty reduction. The Eleventh Schedule lists the items that can be devolved to the rural local governments supporting the developmental role of local governments. (Prasad & Pardhasaradhi, 2020).

Urban Local Bodies are the main institutions of governance in cities, which are concerned with the challenges involved in the rapid urbanization. Municipal panchayats, municipal councils and municipal corporations are endowed with the duties concerning urban infrastructure, urban sanitation and, housing and local economic development. The Twelfth Schedule gives a practical model of urban decentralization, which puts a focus on the integrated planning and service provision. Both rural and urban local governments have remained limited with regard to fiscal strain and duplication of jurisdiction despite their constitutional recognition. (Alok, 2018).

**TABLE 2: Structure of Local Governance Institutions in India**

| Level              | Institution Type                    | Governance Area          |
|--------------------|-------------------------------------|--------------------------|
| Village Level      | Gram Panchayat                      | Rural local governance   |
| Intermediate Level | Panchayat Samiti / Block Panchayat  | Development coordination |
| District Level     | Zila Parishad                       | District-level planning  |
| Urban Local Level  | Municipal Corporation               | Large urban areas        |
| Urban Local Level  | Municipal Council / Nagar Panchayat | Small and medium towns   |

*Source: Compiled from Schneider (2003); Sukumar, Lal, & Mishra (2019); Biswas (2020).*

### **3.4 Devolution of Functions, Finances, and Functionaries**

The success of local governance rests on the devolution of functions, finances and functionaries or the so called three Fs. Functional devolution entails entrusting the local governments to take development responsibilities and fiscal devolution assures them access to sufficient financial resources. Administrative devolution necessitates the movement of personalities and institutional capacity on which policy implementation can be achieved. Despite the fact that the constitution provides a mandatory devolution, various states have highly different degrees and quality of devolution. Granted limited fiscal autonomy and administrative control still prevents local governments to be effective engines of economic developments. (Maheshwari, 1997).

## **4. DECENTRALIZATION AND ECONOMIC DEVELOPMENT OUTCOMES**

Decentralization is widely taken as a tool of encouraging the economic growth through the alignment of the national policies with the local demands as well as enhanced efficiency of services provision. Local governments are important in equating national development goals into localized interventions in a diverse and regionally unbalanced nation such as India. Decentralization aims to enhance inclusive growth, narrow regional inequalities and strengthen the economic activity of the grassroots level by empowering Panchayati Raj Institutions and Urban Local Bodies. Nonetheless, the decentralization effect in development has been unequal because of variations among institutional capacity, financial independence, and quality of governance in regions. (Rogovskii, 1983).

#### 4.1 Decentralization and Poverty Reduction

Decentralization also plays the role of reducing poverty as it allows identification of recipients locally and welfare programs targeted. Local governments have local information on socio-economic realities and can therefore formulate and initiate interventions that can target certain vulnerabilities. (Ferdik et al., 2013). The decentralization of planning also enables the community to take part in the process of choosing and controlling development plans and enhances efficiency in targeting and lessens errors of exclusion. Local institutions in the rural scenes are significant in realizing the programs of employment generation, social assistance and livelihood support, thus increasing the household security of income. Nevertheless, the success of the poverty reduction efforts is determined by the administrative capacity and the inclusivity level of the local decision-making processes. (Aughey et al., 2026).

#### 4.2 Infrastructure Development at the Local Level

The local governments play the central role in planning, implementing and sustaining basic infrastructure like roads, drinking water systems, sanitation facilities as well as local markets. Decentralization allows infrastructure projects to be based on local demand and geographical factors, minimizing the differences between how the resources are distributed and the needs of the community. Urban Local Bodies in urban areas are in charge of infrastructure such as transport, waste management, housing and amenities such as housing and recreation, which are vital in economic productivity and the quality of life. Good decentralization promotes local economic performance through better access to markets, lower transaction costs and improving the living standards. (Lucas, 1975).

**TABLE 3: Role of Local Governments in Infrastructure Development**

| Sector          | Role of Local Governments         | Development Impact            |
|-----------------|-----------------------------------|-------------------------------|
| Rural Roads     | Planning and maintenance          | Improved market access        |
| Water Supply    | Local management and monitoring   | Health and productivity gains |
| Sanitation      | Community-level implementation    | Public health improvement     |
| Urban Transport | Local planning and regulation     | Enhanced urban mobility       |
| Housing         | Implementation of housing schemes | Social and economic inclusion |

Source: Based on Martinez-Vazquez, Lago-Peñas, & Sacchi (2017); Mukherjee (2020); Healey (1998).

### 4.3 Public Service Delivery

One of the desired results of the decentralization is the improved delivery of services to the people. Primary education, basic health care, nutrition and sanitation are some of the basic services that should be provided by local governments. Decentralization of service delivery is associated with increase in responsiveness as it helps to decrease the administrative distance between service providers and recipients. The presence of communities affecting the surveillance amenities enhances responsibility and it can minimize lack of efficiency and leakages. However, the vertical leadership differences in administrative capacity, staffing, and funding still affect the quality and consistency of various services offered by diverse local jurisdictions, restricting the homogeneity of the development gains. (Oberg et al., 2004).

### 4.4 Inter-State Variations in Development Outcomes

The results of decentralization differ significantly across states, although they all share a similar constitutional structure. In certain areas, successful decentralization of power and resources have seen the local governments take initiative in development planning and provision of services. Conversely, in other states that have had little devolution, local institutions are weak and their developmental performance is limited. (Fan et al., 2026). These disparities depict a difference in political dedication, administrative ability, fiscal dispensation, and administration practice, which are leading to disproportional local growth patterns. (Dennig et al., 2024).

**TABLE 4: Patterns of Decentralization Outcomes Across States**

| Dimension               | Higher-Performing States      | Lower-Performing States       |
|-------------------------|-------------------------------|-------------------------------|
| Fiscal Autonomy         | Greater local revenue control | Heavy dependence on transfers |
| Administrative Capacity | Skilled local personnel       | Staff shortages               |
| Service Delivery        | Improved coverage and quality | Inconsistent performance      |
| Citizen Participation   | Active community engagement   | Limited participation         |

*Source: Derived from Alok (2018); Fan, Lin, & Treisman (2009); Oates (2005); Sukumar et al. (2019).*

### 4.5 Evidence from Empirical Studies in India

The findings on the role of decentralization on economic development of India are mixed due to empirical studies in this area. Although certain commentaries show that decentralized governance has led to better service delivery and welfare targeting, others point out to intractable issues like the elite capture, fiscal dependency as well as uneven institutional capacity. (Hidayat et al., 2024). This evidence indicates that decentralization is not necessarily effective or ineffective, but it is the outcomes that seem to be. The subtle

evaluation of such circumstances is critical to the accurate interpretation of the real developmental potential of the reforms of decentralization. (Meredith, 1982).

## **5. POLITICAL ECONOMY CONSTRAINTS IN LOCAL GOVERNANCE**

Although there has been a formal agreement on decentralization, the results of local governance in India are highly influenced by the limitations of the political economy that restrain the developmental opportunities of decentralized institutions. The reforms of decentralization are carried out in the context of the prevailing systems of political, social and administrative, which affect the forms of exercising power and resources at the local level. This has led to the local governments normally experiencing issues to do with power asymmetries, fiscal dependence, capacity constraints and poor accountability structures. This section discusses the most important limitations of politics economy that limit the efficacy of local government as an engine of economic growth. (Eiser, 2020).

### **5.1 Elite Capture and Power Asymmetries**

The issue of elite capture has been the focus of the decentralized system of governance. The political and economic elites of a region tend to have a dissimilar influence on the decision making and define the priorities of development in terms that benefits them. This kind of dominance may marginalize the weaker social groups and restrict the inclusiveness of development interventions. Despite the fact that the idea of decentralization will democratize the process of governance, social hierarchies and unequal distribution of power to make decisions can eliminate participatory decision-making. This means that local development projects can strengthen the status quo in terms of inequalities instead of leading to the creation of widespread economic growth. (Carroll, 1989).

### **5.2 Fiscal Dependency and Limited Autonomy**

Local Government Autonomy is to a great extent curtailed by the fiscal dependency on higher levels of government. Little own-source revenue collection and dependence on intergovernmental transfers limit the ability to plan and expend its way at a local level. This addiction deteriorates the incentives in managing resources efficiently and accountability towards local citizens. In addition, the delays and unpredictabilities in the transfer of funds may interfere with the development planning and implementation. In the absence of sufficient fiscal independence, there is a danger of decentralization being more of a procedure than a substantive matter and its ability to contribute to a lasting economic growth. (Le, 1999).

### **5.3 Institutional and Administrative Capacity Constraints**

Administrative and institutional power is highly associated with the ability of local governments to carry out devolved functions. Most of the local institutions lack skilled staff, lack of technical skills, poor planning, and monitoring. The limitations make the efficient implementation of the development programs impossible and undermine the results of service delivery. The problem of capacity constraints is especially evident in smaller and resource-poor jurisdictions, in which the access to training and institutional support also poses a challenge,

undermining the performance of governance. In this kind of situation, decentralization can lead to more responsibilities, but not an increase in implementation potential. (Christie et al., 2003).

#### 5.4 Political Interference and Centralization Tendencies

In spite of the fact that decentralization structures underline the importance of local autonomy, the upper levels of government frequently still exercise a great influence on the local governmental affairs by means of administrative control and political interference. Interference on state level may influence leadership stability, policy priorities, and local level of decision making processes. The presence of decentralization and recentralization trends are observed in certain situations when the main functions and financial capabilities stay centralized at a higher level. These forces undermine the local accountability and erode the effectiveness of decentralized governance in development. (Ok et al., 2007).

#### 5.5 Accountability and Transparency Challenges

Centralization requires well-developed accountability and transparency bodies at the local extents. Nevertheless, the lack of awareness of citizens, low attendance of local decision-making, and weak oversight systems diminish the efficiency of accountability systems. Lack of transparency may also result into inefficiency and misuse of government funds, which will diminish confidence in the local institutions. Although decentralization brings in the aspect of participatory governance, its effectiveness relies on the availability of mechanisms that allow the citizens to check the performance and hold the local authorities accountable. (Purkayastha et al., 2003).

**TABLE 5: Key Political Economy Constraints Affecting Local Governance**

| Constraint             | Core Issue                   | Development Impact           |
|------------------------|------------------------------|------------------------------|
| Elite Capture          | Concentration of local power | Unequal resource allocation  |
| Fiscal Dependency      | Limited revenue autonomy     | Restricted planning capacity |
| Capacity Deficits      | Skill and staffing gaps      | Weak implementation          |
| Political Interference | Higher-level control         | Reduced local accountability |
| Accountability Gaps    | Weak oversight mechanisms    | Inefficient service delivery |

Source: Synthesized from Khan (2008); Higley (2010); Brennan & Solomon (2008); Ball (2009); Christensen (2000).

## 6. DISCUSSION AND POLICY IMPLICATIONS

As it is indicated in the analysis, there are inconsistent economic development impacts of decentralization in India that have been formed not merely by institutional design, but also by the dynamics of the politics economy. Although constitutional reforms have formed a formal system of local self-government, the reforms are not effective in all regions because of the devolution, capacity, and governance practices. (Higley, 2010).

### 6.1 Uneven Development Outcomes

The concept of decentralization does not work equally in local settings. In the case of local governments that have real power to control, fiscal resources as well as administrative capacity, decentralization has helped in the delivery of better services, planning of local development. (Upadhyay & Rajasekhar, 2024). On the contrary, what has been called partial or symbolic devolution has restricted the developmental functions of local institutions in most of the regions keeping the disparities between regions alive. (Nyaga et al., 2013).

### 6.2 Strengthening Local Autonomy

Effective decentralization requires promoting the fiscal and administrative autonomy. Local government needs a predictable financial base, an increased capacity to raise own source revenue, and transfers on time to help in development planning. To enhance the performance of governance, administrative capacity building, professionalization of local bureaucracies and technical support mechanisms are also significant. (Khan, 2008).

### 6.3 Accountability and Participation

Mechanisms of accountability are important in defining the result of decentralization. Elite capture can be reduced and service delivery enhanced by more transparency, citizen involvement and monitoring by the community. Using digital governance tools and planning processes with participation can provide chances to enhance the accountability and responsiveness of local level. (Ruggeri & Zou, 2006).

### 6.4 Implications for Sustainable Development

Good decentralization has the potential to promote inclusion and sustainable economic development through the provision of locally-centered approaches and minimization of regional disparities. Decentralization however should be coupled with institutional reforms that enhance fiscal empowerment, capacity building and accountability. It can be regarded as an ongoing process of governance as opposed to a goal. (Gil-Serrate et al., 2011).

## 7. CONCLUSION

Decentralization has been a governance change that has been greatly encouraged as a way of promoting economic growth, democratic and service provision to the people. The constitutionalization of local government by the 73rd and 74th Constitutional Amendment Acts in the Indian context is a major institutional initiative in empowering the grassroots institutions. But, as it is shown in this study, decentralization is not a standardized or automatic road to development. It is influenced by the institutional design, fiscal policies and administrative capacity and the political economy processes at the local level. (Silver et al., 2001).

### 7.1 Summary of Key Findings

The researchers conclude that decentralization has helped in enhancing service provision, localization of infrastructures and focused welfare provision in some areas. Meanwhile, there is a persistent presence of great differences among states because of the varying levels of devolution of authority and fiscal autonomy, as well as, institutional capacity. Limitations to political economy, which include elite capture and fiscal dependency, administrative deficiency, political interference, etc, are still affecting the performance of local governance, and restrict developmental potential of decentralization. (Healey, 1998).

### 7.2 Theoretical and Policy Contributions

The paper has added to the literature since it incorporates a political economy view of decentralization and economic development. Leaving the normative assumption about the benefits of decentralization, the study shows the influences of power relations, incentives and institutional environments on the outcomes of the development. Policy wise, the results highlight the importance of authentic devolution, increased fiscal independency, a more powerful administrative body and effective accountability systems to enhance the efficiency of local government. (Kim et al., 2019).

### 7.3 Limitations of the Study

There are some limitations of the study. It is also based mainly on secondary literature and institutional analysis and does not imply wide primary data and econometric estimation. Also, the topic of regional variations is analyzed on a general level that is possibly not representative of local governance dynamics. Such constraints imply that one should be careful when extending the results to all of the local governance settings in India. (Ferrinho et al., 2011).

### 7.4 Directions for Future Research

The future studies might use quantitative and mixed-method design options to identify the causal relationships between the effects of decentralization and economic development. The cross-state, cross-sector comparative studies can provide more information about the circumstances, in which the decentralization works best. More studies about citizen participation, digital governance, and accountability innovations on local level would also provide a more holistic insight into decentralized governance in India. (Willner, 2001).

## REFERENCES

- Alok, V. N. (2018). A gist of major recommendations of Fourth State Finance Commissions and their implementation status. *Indian Journal of Public Administration*, 64(2), 254–305. <https://doi.org/10.1177/0019556117751500>
- Aughey, E., Shah, N. N., Hillard, C. L., Rentscher, K. E., Hamadani, M., Longo, W., Devata, S., Knight, J. M., & Cusatis, R. (2026). Financial toxicity in a phase I/II trial of LV20.19 CAR-T cell for B-cell malignancies: A longitudinal, qualitative study. *Transplantation and Cellular Therapy*. Advance online publication. <https://doi.org/10.1016/j.jtct.2025.12.1000>
- Ball, C. (2009). What is transparency? *Public Integrity*, 11(4), 293–308. <https://doi.org/10.2753/PIN1099-9922110400>
- Biswas, A. (2020). Establishing metropolitan governance and local governance simultaneously: Lesson from India's 74th Constitutional Amendment Act. *Journal of Urban Management*, 9(3), 316–330. <https://doi.org/10.1016/j.jum.2020.06.002>
- Brahmanandam, T. (2018). Review of the 73rd Constitutional Amendment: Issues and challenges. *Indian Journal of Public Administration*, 64(1), 103–121. <https://doi.org/10.1177/0019556117735461>
- Brennan, N. M., & Solomon, J. (2008). Corporate governance, accountability and mechanisms of accountability: An overview. *Accounting, Auditing & Accountability Journal*, 21(7), 885–906. <https://doi.org/10.1108/09513570810907401>
- Carroll, B. W. (1989). Administrative devolution and accountability: The case of the non-profit housing program. *Canadian Public Administration*, 32(3), 345–366. <https://doi.org/10.1111/j.1754-7121.1989.tb01362.x>
- Christensen, J. G. (2000). The dynamics of decentralization and recentralization. *Public Administration*, 78(2), 389–408. <https://doi.org/10.1111/1467-9299.00211>
- Christie, A. A., Joye, M. P., & Watts, R. L. (2003). Decentralization of the firm: Theory and evidence. *Journal of Corporate Finance*, 9(1), 3–36. [https://doi.org/10.1016/S0929-1199\(01\)00036-0](https://doi.org/10.1016/S0929-1199(01)00036-0)
- Dennig, F. L., Miller, M., Keim, D. A., & El-Assady, M. (2024). FS/DS: A theoretical framework for the dual analysis of feature space and data space. *IEEE Transactions on Visualization and Computer Graphics*, 30(8), 5165–5182. <https://doi.org/10.1109/TVCG.2023.3288356>
- Eiser, D. (2020). Will the benefits of fiscal devolution outweigh the costs? Considering Scotland's new fiscal framework. *Regional Studies*, 54(10), 1457–1468. <https://doi.org/10.1080/00343404.2020.1782875>
- Fan, C. S., Lin, C., & Treisman, D. (2009). Political decentralization and corruption: Evidence from around the world. *Journal of Public Economics*, 93(1–2), 14–34. <https://doi.org/10.1016/j.jpubeco.2008.09.001>

- Fan, Y., Usman, M., Wen, Y., & Poulouva, P. (2026). *Unraveling the nexus between fiscal decentralization, innovation, and sustainable economic performance in China*. **Sage Open**, 16(1). <https://doi.org/10.1177/21582440251411251>
- Ferdik, F. V., Rojek, J., & Alpert, G. P. (2013). Citizen oversight in the United States and Canada: An overview. *Police Practice and Research*, 14(2), 104–116. <https://doi.org/10.1080/15614263.2013.767089>
- Ferrinho, P., Siziya, S., Goma, F., et al. (2011). The human resource for health situation in Zambia: Deficit and maldistribution. *Human Resources for Health*, 9(30). <https://doi.org/10.1186/1478-4491-9-30>
- Gil-Serrate, R., López-Laborda, J., & Mur, J. (2011). Revenue autonomy and regional growth: An analysis of the 25-year process of fiscal decentralisation in Spain. *Environment and Planning A: Economy and Space*, 43(11), 2626–2648. <https://doi.org/10.1068/a43352>
- Hakeem, M. J., & Josukutty, C. A. (2026). *Bridging the gap: Rethinking the level of community engagement in local governance*. **Community Development**, 1–25. <https://doi.org/10.1080/15575330.2026.2613409>
- Healey, P. (1998). Building institutional capacity through collaborative approaches to urban planning. *Environment and Planning A: Economy and Space*, 30(9), 1531–1546. <https://doi.org/10.1068/a301531>
- Hidayat, S., Tambunan, D., & Haning, Y. (2024). *Unjust by default: The political economy of Indonesia's local government policy on infrastructure development*. **Asian Journal of Comparative Politics**, 10(2), 152–170. <https://doi.org/10.1177/20578911241260442>
- Higley, J. (2010). Elite theory and elites. In K. T. Leicht & J. C. Jenkins (Eds.), *Handbook of politics: State and society in global perspective*. Springer. [https://doi.org/10.1007/978-0-387-68930-2\\_9](https://doi.org/10.1007/978-0-387-68930-2_9)
- Huang, B., & Chen, K. (2012). Are intergovernmental transfers in China equalizing? *China Economic Review*, 23(3), 534–551. <https://doi.org/10.1016/j.chieco.2012.01.001>
- Khan, S. (2008). Local governments and local elites. *Local Government Studies*, 34(4), 509–528. <https://doi.org/10.1080/03003930802217470>
- Kim, J.-B., Lee, J. J., & Park, J. C. (2019). Internal control weakness and the asymmetrical behavior of selling, general, and administrative costs. *Journal of Accounting, Auditing & Finance*, 37(1), 259–292. <https://doi.org/10.1177/0148558X19868114>
- Lal, S. (2024). Inclusive democracy through the 73rd Amendment Act: An empirical evaluation of Scheduled Castes in Majha region of Punjab. *Contemporary Voice of Dalit*. <https://doi.org/10.1177/2455328X241254177>
- Le, A. T. (1999). Empirical studies of self-employment. *Journal of Economic Surveys*, 13(4), 381–416. <https://doi.org/10.1111/1467-6419.00088>
- Lucas, R. E. B. (1975). Hedonic price functions. *Economic Inquiry*, 13(2), 157–178. <https://doi.org/10.1111/j.1465-7295.1975.tb00985.x>

Maheshwari, S. R. (1997). Reservation policy in India: Theory and practice. *Indian Journal of Public Administration*, 43(3), 662–679. <https://doi.org/10.1177/0019556119970335>

Martinez-Vazquez, J., Lago-Peñas, S., & Sacchi, A. (2017). The impact of fiscal decentralization: A survey. *Journal of Economic Surveys*, 31(4), 1095–1129. <https://doi.org/10.1111/joes.12182>

Mckercher, B., & Ritchie, M. (1997). The third tier of public sector tourism: A profile of local government tourism officers in Australia. *Journal of Travel Research*, 36(1), 66–72. <https://doi.org/10.1177/004728759703600110>

Melé, D. (2005). Exploring the principle of subsidiarity in organisational forms. *Journal of Business Ethics*, 60, 293–305. <https://doi.org/10.1007/s10551-005-0136-1>

Meredith, A. (1982). Devolution. *Journal of Theoretical Biology*, 96(1), 49–65. [https://doi.org/10.1016/0022-5193\(82\)90155-2](https://doi.org/10.1016/0022-5193(82)90155-2)

Mukherjee, F. (2020). Institutional networks of association for GIS use: The case of an urban local body in India. *Annals of the American Association of Geographers*, 110(5), 1445–1463. <https://doi.org/10.1080/24694452.2019.1691495>

Nyaga, G. N., Lynch, D. F., Marshall, D., & Ambrose, E. (2013). Power asymmetry, adaptation and collaboration in dyadic relationships involving a powerful partner. *Journal of Supply Chain Management*, 49(3), 42–65. <https://doi.org/10.1111/jscm.12011>

Oates, W. E. (2005). Toward a second-generation theory of fiscal federalism. *International Tax and Public Finance*, 12(4), 349–373. <https://doi.org/10.1007/s10797-005-1619-9>

Oberg, K. A., Ruyschaert, J.-M., & Goormaghtigh, E. (2004). The optimization of protein secondary structure determination with infrared and circular dichroism spectra. *European Journal of Biochemistry*, 271(14), 2937–2948. <https://doi.org/10.1111/j.1432-1033.2004.04220.x>

Ok, C., Back, K. J., & Shanklin, C. W. (2007). Mixed findings on the service recovery paradox. *The Service Industries Journal*, 27(6), 671–686. <https://doi.org/10.1080/02642060701453130>

Okoshi, T. (1985). Polarization-state control schemes for heterodyne or homodyne optical fiber communications. *IEEE Transactions on Electron Devices*, 32(12), 2624–2629. <https://doi.org/10.1109/T-ED.1985.22393>

Ornstein, A. C. (1983). Administrative decentralization and community policy: Review and outlook. *Urban Review*, 15(3), 3–10. <https://doi.org/10.1007/BF01112338>

Prasad, D. R., & Pardhasaradhi, Y. (2020). Twenty-five years of the Constitution Seventy-fourth Amendment Act (74th CAA), 1992: Promise and performance. *Indian Journal of Public Administration*, 66(2), 159–178. <https://doi.org/10.1177/0019556120923900>

Purkayastha, B., Subramaniam, M., Desai, M., & Bose, S. (2003). The study of gender in India: A partial review. *Gender & Society*, 17(4), 503–524. <https://doi.org/10.1177/0891243203253793>

Rogovskii, N. (1983). The effectiveness of labor under the Eleventh Five-Year Plan. *Problems in Economics*, 25(12), 51–66. <https://doi.org/10.2753/PET1061-1991251251>

Ruggeri, J., & Zou, Y. (2006). Measures of fiscal dependency. *Public Finance Review*, 34(4), 381–403. <https://doi.org/10.1177/1091142105285576>

Schneider, A. (2003). Decentralization: Conceptualization and measurement. *Studies in Comparative International Development*, 38(3), 32–56. <https://doi.org/10.1007/BF02686198>

Silver, C., Azis, I. J., & Schroeder, L. (2001). Intergovernmental transfers and decentralisation in Indonesia. *Bulletin of Indonesian Economic Studies*, 37(3), 345–362. <https://doi.org/10.1080/00074910152669172>

Singh, R., Bhattacharjee, S., & Nandy, A. (2025). Does regional decentralisation preserve the spirit of federal polity in India? *Regional Studies*, 59(1). <https://doi.org/10.1080/00343404.2024.2441222>

Sukumar, N., Lal, L. D., & Mishra, V. K. (2019). Inclusiveness in the Panchayati Raj Institutions. *Journal of Social Inclusion Studies*, 5(1), 72–88. <https://doi.org/10.1177/2394481119859675>

Upadhyay, M., & Rajasekhar, D. (2024). Local government and natural resource management in Madhya Pradesh, India: A critical institutional analysis. *The Journal of Environment & Development*, 34(2), 467–491. <https://doi.org/10.1177/10704965241300211>

Willner, J. (2001). Ownership, efficiency, and political interference. *European Journal of Political Economy*, 17(4), 723–748. [https://doi.org/10.1016/S0176-2680\(01\)00053-2](https://doi.org/10.1016/S0176-2680(01)00053-2)