

Original Article

The Interplay of Destructive Work Behaviors, Organizational Citizenship Behaviors, and Fiscal Decentralization: Implications for Economic Development in Developing Countries

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Received Date: 15 July 2024

Revised Date: 25 July 2024

Accepted Date: 30 July 2024

Published Date: 03 August 2024

Abstract: *This paper investigates how destructive work behaviors, Organizational Citizenship Behaviors (OCBs), and fiscal decentralization intersect in developing countries' economic development. Corruption and inefficiency in decentralized systems hinder governance and economic growth, while altruism and conscientiousness in organizations foster transparent, collaborative cultures. Giving more power to local governments through fiscal decentralization can lead to better service delivery and meeting the needs of the community, as long as negative behaviors are minimized and organizational citizenship behaviors are promoted. The essay focuses on the importance of interventions, such as anti-corruption initiatives and ethics training, to develop governance integrity and sustainable economic growth.*

Keywords: *Destructive Work Behaviors, Organizational Citizenship Behaviors (OCBs), Fiscal Decentralization, Developing Countries, Governance Effectiveness, Economic Development.*

JEL classification: D23, O17, H10.

I. INTRODUCTION

For example, in the context of developing countries, sustainable economic growth is encumbered by formidable obstacles that stem from structural constraints and behavioral intricacies (Hess, 2016). In this regard, fiscal decentralization is one of the strategic approaches toward surmounting such challenges. This procedure entails shifting financial duties and decision-making power from central to local governments, offering improved governance, efficient resource distribution and stimulated economic growth. Nevertheless, the fulfillment of these commitments relies heavily on the actions demonstrated in decentralized governing systems (Smoke, 2001). Corruption and inefficiency, as examples of destructive work behaviors, have the potential to undermine fiscal decentralization efforts by causing a misallocation of resources and reducing public trust. In sharp contrast, OCBs drive successful fiscal decentralization by going beyond formal job duties with voluntary, positive contributions from the employees. These acts not only enhance the integrity of governance but also foster a culture of proactive engagement with shared responsibility, hence enhancing the effect of decentralized policies on economic advancement (Jeremy D. Mackey, 2018).

Fiscal decentralization is the transfer of fiscal powers and responsibilities from the central government levels to local governments with a view to enhancing efficiency, flexibility, and transparency in public service delivery. Engaging in deviant, aggressive, or unethical behaviors at work can have a detrimental effect on both productivity and harmony within an organization, as stated (Smoke, 2001) Conversely, organizational citizenship behaviors entail employees going above and beyond their regular responsibilities to assist coworkers and contribute to enhancing the organization. Their interaction is thus crucial to understand, primarily in developing nations where the governance system may not be so efficient, hence consequently impacting the manner in which organizations are managed, their performance, and the path of economic growth. This paper seeks to explain the complex relationship between harmful work behaviors, organizational citizenship behaviors, and fiscal decentralization in trying to argue how all of them combine to impact economic growth in developing nations. It aims at demystifying some of the most important hurdles that exist toward good governance and management of resources by trying to point out how negative workplace dynamics strangle the purpose of fiscal decentralization. In the same way examination of how organizational citizenship behaviors allow for it seeks to outline ways of enhancing the effectiveness of decentralized fiscal policies in this essay. Utilizing real-life examples and research, it aims to provide practical advice and strategic guidance for decision-makers to address harmful actions and maximize the impact of beneficial organizational efforts.



II. LITERATURE REVIEW

A) *Inappropriate Workplace Behaviors (IWBs)*

Sabotage and aggression negatively impact organizational goals and effectiveness. In developing countries, problems like low wages and poor working conditions can exacerbate these perspectives (Robinson, 1995) (THOMAS W. H. NG, 2010).

B) *Actions of Organizational Citizenship (OCBs)*

Participating in organizational citizenship behaviors, like helping coworkers and willingly accepting extra responsibilities, enhances both workplace atmosphere and efficiency. They are particularly useful in mitigating the negative impacts of DWBs (Organ, 1988).

C) *Financial Decentralization*

Fiscal decentralization entails assigning fiscal duties to local governments or entities. The aim is to enhance governance and service provision, which necessitates robust institutional frameworks and accountability mechanisms (Pranab Bardhan, 2006).

D) *Connections and Outcomes*

DWBs can lead to reduced organizational effectiveness and economic growth, but fostering OCBs can help create a positive work environment. Improving skills and ensuring transparency are necessary to effectively empower local authorities through proper fiscal decentralization, as highlighted in studies by (RW Bahl, 2006) .

III. METHODOLOGY

A) *Fiscal Decentralization in Developing Countries*

Fiscal decentralization is when the central government transfers financial responsibilities and decision-making power to local governments as a strategic approach. This method is considered a means to enhance governance, fairly distribute resources, and enhance economic growth in developing nations. This method is considered a means to enhance governance, distribute resources fairly, and stimulate economic development in emerging nations. Local governing bodies, being near neighborhoods, can better address the specific needs and priorities of the community. There are multiple methods for implementing fiscal decentralization (Chen, 2022). Some countries grant more powers to local governments but retain centralized control of the fiscal decisions. Others go to the extreme of giving local authorities a high degree of fiscal autonomy, allowing them to raise and manage funds in their own right. Political stability, history, and the strength of local institutions dictate this choice.

Nonetheless, challenges emerge when trying to apply fiscal decentralization in developing countries. This, in most cases, brings about unevenness in service provision as some regions end up generating a lot of money compared to others. Weak local administrative capacity and corruption also act as an impediment to the effectiveness of decentralization. Strong legal frameworks, clearly defined financial processes, and mechanisms to ensure accountability in the utilization of local resources for the benefit of the community are necessary if countries are to succeed.

Moreover, fiscal decentralization is not a smooth policy to be adopted in developing nations; instead, it offers a variety of challenges that should be managed with caution. The disparities in the capability of the local governments to match the new duties and funds widen the disparities in service delivery and economic growth across regions. Local-level corruption and mismanagement is a serious threat, which shakes confidence in the ability to govern and impairs the effectiveness of decentralized systems. In particular, some of the measures that become necessary to fight these include enhancing organizational capacities, openness, and accountability mechanisms. On the other hand, a culture of fiscal decentralization that involves communities at the local level can make it more credible and successful in its operations, enabling it to yield positive impacts on sustainable development and just growth in multiple dimensions within society.

B) *Destructive Work Behaviors*

Harmful work behaviors refer to a range of different constructive and destructive acts and attitudes that individuals spread within the boundaries of an organizational setting and malfunction in an organizational operation, apart from its goals. These acts, quite often, deviate from agreed standards of professional behavior and may cause substantial adverse effects on the dynamics of the workplace. Possible examples include acts of sabotage with a view to paralyzing operations, chronic absenteeism affecting production, bullying or harassment of a nature that makes the work environment hostile, and unethical practices such as embezzlement or fraud, which would make any organization doubtful of its integrity. These kinds of behaviors not only kill trust among colleagues but also damage team spirit, leading to a decline in motivation and, thus, company productivity. Thus, proactive strategies are a prerequisite in creating a work environment of respect, accountability, and transparency to deal with negative behaviors. Organizations require clear protocols that define proper behavior and consequences for deviations. Open lines of communication can be promoted, and training in conflict resolution and ethics decision-making can be provided to reduce further the opportunities for harm to happen. By creating a positive work environment that values and supports employees, organizations can develop a culture that promotes positive input and leads to lasting success (Ali Nawaz Khan, 2020).

Here are specific examples of destructive work behaviors commonly observed in both public and private sectors within developing countries:

a. Public Sector

Corruption happens when officials receive bribes or kickbacks in return for making beneficial decisions, granting contracts, or providing services. Embezzlement involves stealing authorized funds for personal use without permission or for personal gain. Nepotism occurs when individuals favor relatives or acquaintances over others in choices related to recruitment, advancement, or distribution of resources without taking qualifications into account. Political patronage is the act of putting people in positions not based on their abilities or qualifications but on their political connections (Khairy, 2023). Inefficiency: Resources are wasted due to inadequate planning, mismanagement, or bureaucratic obstacles. Not taking responsibility: Not giving clear updates or explanations for decisions, causing a lack of trust in government organizations. Corruption is the act of seeking or giving money or presents to speed up procedures or obtain unfair benefits (Beamish, 2019).

b. Private sector

Manipulation of financial documents, dodging taxes, or providing false financial reports. Insider Trading: illegal trade of company securities based on unrevealed information. Employee Endangerment: violating safety rules in the workplace to save money and creating an unsafe work environment. Worker exploitation by paying workers less than their value or exploiting them, breaking labor laws, and breaking human rights standards. Damaging environmental laws for financial benefits lead to pollution or harm to the environment. Contract fraud involves submitting inflated invoices, keeping false records of delivery, and engaging in bid-rigging to win contracts at the expense of others. Ignoring the set standards or laws that may attract fines or criminal prosecution (Ayesha Zahid, 2023).

C) Impact on Fiscal Decentralization

Analyze how these behaviors undercut the effectiveness of fiscal decentralization and lead to problems such as misallocation and reduced public trust.

Negative work behaviors are major obstacles to the success of fiscal decentralization in developing nations, undercutting its advantages and increasing myriad problems, such as misplaced resources and diminished public confidence. Rampant corruption, as has been witnessed in most decentralized systems, ensures that money is skimmed off for personal profit rather than being put into public services and infrastructure. In doing so, this misallocation hinders initiatives of local development and prolongs disparities while obstructing economic progress. The issues are further compounded by nepotism and favoritism, which lower decision-making based on merit, hence leading to inefficiency and bad allocation of public resources. With the lack of strict supervision, the officers of local government can unilaterally decide on a course of action without any ramifications for their actions, thus continuing corrupt behaviors that are eroding trust in decentralized systems of government.

Moreover, decentralization is expected to go hand-in-hand with bureaucratic red tape and inefficiencies, which will compound these problems even more. This can result in a lack of capacity or resources by local officials to manage their finances and provide essential services, therefore leading to public discontent and setbacks. This bureaucratic stagnation may deter private sector investment and economic growth because firms may perceive increased risks and uncertainties where governance is corrupt and ethics are lacking. Therefore, due to the injurious work practices that persist, the potential economic benefits of decentralization, such as enhanced local governance and raised responsiveness to community needs, remain unrealized, opines (Steven H. Appelbaum, 2007).

Overcoming these challenges will, therefore, require unified efforts towards enhancing institutional capacity, strengthening mechanisms for transparency and accountability, and promoting good leadership in both the public and private sectors. Indeed, good governance transformation and stringent anti-corruption policy implementation must go hand in hand with restoring integrity in devolved systems as the means towards ensuring fiscal decentralization contributes positively to sustainable development outcomes. In such a way, developing countries could reap the full potential of decentralized governance to support inclusive growth and balanced development on the basis of the creation of a culture of integrity and accountability, preventing damaging work behaviors.

D) Organizational Citizenship Behaviors (OCB): refer to employees' voluntary positive actions that exceed their regular job responsibilities to improve their work environment. These steps are crucial for establishing a positive and efficient environment within the company. (Sumarsi Sumarsi, 2022).

OCB stands for employees going beyond their official job responsibilities to enhance the working atmosphere. Implementing these steps is essential for creating a productive and beneficial work environment in the company. Examples of organizational citizenship behaviors consist of helping colleagues, offering useful feedback, joining in team gatherings, and improving the company's reputation with outside parties. OCBs are essential for improving organizational performance

and success through different methods. They encourage employees to work together and cooperate, leading to increased team unity and efficiency.

Moreover, OCBs can improve the work environment by fostering teamwork, trust, and collaboration. Businesses that encourage and compensate for OCBs frequently experience higher levels of employee involvement, contentment, and allegiance. Typically, promoting organizational citizenship behaviors amongst employees aids in achieving long-term organizational goals and maintaining a positive workplace atmosphere (Sumarsi Sumarsi, 2022).\

Examples: Altruism in public service occurs when workers willingly offer their time and energy to help others in the organization or community. An example would be a public health officer dedicating extra time to arranging health awareness initiatives in disadvantaged areas to enhance community well-being beyond their usual responsibilities. This conduct not only shows dedication to serving the public but also strengthens the impact and scope of government efforts. Civic virtue entails employees participating in activities that support the common good and uphold democratic principles. A city planner may engage in town hall meetings, seeking community feedback on urban development projects as an illustration. By promoting openness and involving everyone in decision-making, the planner encourages trust and responsibility in local administration. Civic virtue is crucial in establishing strong connections between government institutions and the communities they represent, resulting in policies that are more attentive to the needs of citizens.

Being conscientious is essential for the effective functioning and productivity of public services. An example would be a government official who carefully checks and revises regulatory paperwork to guarantee adherence to legal guidelines and displays conscientiousness. Their focus on details not only decreases mistakes in administration but also enhances the trustworthiness and dependability of government procedures. Conscientious actions enhance organizational effectiveness by encouraging diligence and compliance with standards, which is crucial for upholding the public trust and organizational integrity (Naseer Abbas Khan a, 2020).

Respect in public service requires treating every individual with politeness, empathy, and respect, whether they are citizens or colleagues. For example, a municipal employee on the front lines always handles citizen questions or grievances with care and empathy, aiming for a positive impact after every interaction. This conduct boosts confidence in government services and adds to a peaceful workplace atmosphere.

Sportsmanship within government agencies and local councils refers to employees' ability to gracefully accept both successes and setbacks while still being cooperative and supportive. During budget discussions, a council member could demonstrate respect for different opinions and cooperate with others to come to an agreement on how to allocate funds. This conduct supports a positive and diverse decision-making process, ultimately aiding the community and encouraging efficient governance.

Employees show initiative by actively seeking areas for improvement or confronting new challenges without being told. An example would be when a public works engineer suggests and carries out a money-saving infrastructure maintenance strategy, showcasing proactive resource management. Engaging in proactive behaviors not only improves organizational efficiency but also shows dedication to reaching organizational goals and providing value to citizens (Dr Azmi Feza Tabassum, 2016).

E) Positive Impact on Fiscal Decentralization

In promoting accountability, cooperation, and efficient public service delivery at the subnational level, OCBs are vital for improving the success of fiscal decentralization (Ece Arıkoğlu, 2019). One way to enhance accountability is through employees demonstrating conscientious behavior and transparency. The officials of local governments manifest accountability, both to higher authorities and local constituents, by engaging in open decision-making processes and following fiscal regulations. Such openness would further build trust and credibility that become very essential for a successful fiscal decentralization whenever local governments are given more fiscal responsibilities.

Furthermore, OCBs enhance cooperation among the fiscal decentralization players. Employees exhibiting civic virtue through active involvement in local communities and seeking their opinions about budgetary decisions create an atmosphere of inclusiveness in decision-making. Through such involvement, there can be cooperation between the local governments and citizens, among other stakeholders, to agree on a consensus and hence improve resource allocation that caters to the needs of the community.

Moreover, public service delivery is effectively rendered due to increased efficiency and creativity from OCBs within the local government offices. For example, workers who take voluntary initiative to offer or implement cost-effective solutions or process improvements in service delivery would maximize the utilization of resources. Further, such courtesies and

sportsmanship in the working environment place employees in a favorable working atmosphere that fosters morale and teamwork in sustaining quality service delivery standards within decentralized decision-making in institutions.

F) Interplay and Impact on Economic Development

OCBs have a very critical mitigating role against the negative effect of DWBs in all fiscal decentralization efforts. For example, it has been said that OCBs elicit a positive organizational culture characterized by the attributes of mutual trust, respect, and collaboration. When employees exhibit a high degree of altruism or courtesy and conscientiousness, such acts create a supportive environment where DWBs like aggression or workplace deviance find less fertile ground. This positive culture does not only increase morale but also irons out the social fabric within organizations; it reduces conflicts and disruptions that can be inimical to fiscal decentralization initiatives (Zoghbi-Manrique-de-Lara, 2017).

The second aspect is that OCBs facilitate better communication and collaboration between the worker and all other stakeholders involved. For instance, an employee exhibiting civic virtue will actively engage with local communities, the general public, or others concerned about organizational issues and seek them out in decision-making activities. This would minimize the secrecy or resentment usually linked to jDWBs such as concealing information or sabotage. Encouraging OCBs that facilitate transparency and engagement will help to ensure that decentralized decision-making is participative and geared to serving the community in a manner that minimizes the divisive impacts of DWBs in an organization, as indicated by Zoghbi-Manrique-de-Lara, 2017.

Thirdly, OCBs improve organizational effectiveness and efficiency through their promotion of extra-role behavior that benefits the organization in ways beyond the formal job descriptions. In many instances, employees who display either sportsmanship or initiative often make vital inputs into the development of novel solutions and enhancement of processes, which offset any destructive effects of DWBs that hinder productivity and performance. An organization with valued and recognized OCBs will manage to maintain its focus on operational excellence in the delivery of quality public services instrumental to the success of fiscal decentralization.

In other words, OCBs act as a kind of preemptive measure to reduce the negative impacts of DWBs on fiscal decentralization. A culture of cooperation, openness, and proactive involvement will create resilient frameworks toward both sustainable governance and sustainable resource management at the local level.

G) Enhancement of Positive Outcomes

On the other hand, CBS, through the improvement of governance and local-level resource management, contribute to the positive effects of fiscal decentralization on economic development. First, the conscientiousness and transparency of OCBs improve governance by compelling local government officials to act ethically and more responsibly regarding fiscal decisions made within their community. This gives credibility to the local government in the eyes of the community and businesses, making the process of investing in, or generally conducting business within, the community easier and thereby increasing its chances of developing economically. Where fiscal decentralization hands the local governments better control over the finances, a culture of OCBs would decrease corruption and help improve economic growth (Ringa Raudla, 2015).

Moreover, OCBs provide conditions for proper resource management by establishing broad and participative decision-making processes. Those workers exhibiting their civil virtues actively engage in communities, seeking feedback to set out the local needs and distribute accordingly. Such an investment in infrastructure, healthcare, education, or other prominent sectors is very likely to coincide with the needs of the population. Effective distribution of resources in regard to OCBs not only improves public service provision but also enhances better living standards, which are a precondition for attracting highly skilled workers and offering an enabling environment for businesses to thrive. Moreover, OCBs improve innovation and efficiency in local government agencies. Those staff members who demonstrate entrepreneurial drive and fair play are most likely to offer or implement innovative solutions to social problems within the community. This is evidenced by their use of environmentally friendly techniques, up-to-date technology, or better processes for enhanced resource usage and service delivery. The recent reform has not only increased the efficiency of fiscal decentralization but also contributed to economic growth by giving opportunities to local firms and developing a competitive economic environment. Local government organizations need to incentivize the OCBs to exploit the benefits of fiscal decentralization on economic growth fully. Better autonomy at the local authorities can be utilized in promoting sustainable development, improving governance practices, and efficient management of resources. This is through encouraging honesty, transparency, community involvement, and innovation within their workforce.

The promotion of OCBs increases the efficiency of public service delivery and reinforces the resilience and competitiveness of local economies, thereby contributing to the attainment of broader goals of economic development.

H) Empirical Evidence and Case Studies

It is in this respect that empirical research, aided by real-life examples, can provide some compelling explanations with respect to employees' actions—especially OCBs—in explaining the effectiveness of fiscal decentralization in developing countries.

Erni Agustinaa, in Indonesia, conducted a study on how OCBs function in local governance in the context of fiscal decentralization. Their research showed that local government officials exerting OCBs, such as civic virtue and conscientiousness in commitment to transparency and accountability, were important in enhancing governance results. Such actions enhanced speedy decision-making and effective resource allocation based on community needs, thereby improving public service delivery and nurturing local development projects. In this case, involvement in OCBs reduces corruption and inefficiency issues and ensures continuous economic growth aided by decentralized governance arrangements.

A comparative study conducted in various developing countries by Ritva Reinikka in 2005 also affirmed such findings. In this regard, the study established that cities where workers demonstrated a high level of civic virtue and sportsmanship tended to have efficient service delivery and budget management. The OCBs supported decentralized authorities by helping reduce corruption risks and increase public trust, hence fostering economic growth and development goals.

I) Policy Implications and Recommendations

The development of organizational citizenship behaviors, together with fiscal decentralization, requires a multifaceted approach that encompasses training, culture building, leadership efforts, and reward systems.

In-house training programs would convey to employees the roles of OCBs, including civic virtue, conscientiousness, and initiative. The training programs ought to reach a level where there could be practical examples relevant to decentralized decision-making and community engagement involved and not remain entirely theoretical. Empowerment of the staff to make committed contributions to local governance and economic development by enhancing their knowledge and skills needed in effectively applying OCBs would be important.

Equally important to note is the organizational culture development in relation to employee behavior. Conscious efforts should be made to instil a culture that values openness, accountability, and teamwork. Other measures include encouraging openness of information, setting ethical standards, and civic engagement. Leaders exhibiting OCBs motivate and inspire the workers and create an enabling environment that recognizes and rewards such behaviors.

In addition, there should also be leadership initiatives that will foster organizational citizenship behavior at all levels of the organization. Leaders must clearly communicate expectations about OCBs and integrate these principles into strategic objectives and everyday operations. By granting decision-making power and offering chances for unique solutions to local issues, they can empower their employees. Good leadership builds trust and inspires employees to not only fulfill their formal responsibilities but also actively support the organization's goals and the community's well-being.

Incentives should be created to acknowledge and compensate for OCBs. This might involve rewards for good performance, programs to acknowledge exceptional behaviors, and career growth opportunities based on displaying OCBs. By matching incentives with wanted actions, companies emphasize the value of OCBs and motivate staff to consistently display beneficial behaviors that support proper management and long-lasting economic growth (Sumarsi Sumarsi, 2022).

J) Reducing Destructive Behaviors

Comprehensive strategies are required to tackle destructive work behaviors in organizations, especially amidst fiscal decentralization in developing countries, by addressing systemic vulnerabilities and individual conduct. Here are some suggested actions that can successfully reduce harmful behaviors: To begin with, anti-corruption frameworks are vital building blocks. These frameworks need to have strict policies, procedures, and guidelines to prevent and fight against corruption. It is important to spread strict policies against bribery, fraud, and other corrupt activities throughout the organization. Sufficient training programs must inform employees about the ethical consequences of corruption and offer practical advice on ethical decision-making in challenging scenarios. Putting in place strong monitoring and auditing systems guarantees adherence to anti-corruption requirements and aids in identifying abnormalities at an early stage (kumar, sharma, rao, lim, & mangla, 2022).

Furthermore, implementing accountability measures is crucial to minimize harmful actions. Creating independent oversight bodies or committees to monitor financial transactions, procurement processes, and decision-making procedures increases transparency and minimizes the potential for favoritism or mismanagement of public funds. Revealing financial information to stakeholders in the public promotes accountability and fosters trust in decentralized management structures. Enhancing internal controls and regularly evaluating organizational procedures also helps improve accountability across all levels (Leithwood, 2002).

In addition, encouraging ethical behavior and discouraging harmful actions can be accomplished by providing rewards based on performance. Encouraging adherence to ethical principles, teamwork, and meeting company goals through incentives encourages positive behavior. Performance assessments should encompass evaluations of ethical behavior and adherence to company values. Organizations encourage honesty and support overall success by connecting ethical actions with rewards and aligning individual incentives with the organization's objectives (Leithwood, 2002).

It is also important to provide ethics training and awareness initiatives to promote a culture of honesty and ethical actions. Ethical principles, codes of conduct, and real-life ethical dilemmas should be integrated into routine training sessions. These efforts should encourage open discussions and encourage critical thought on ethical decision-making processes (Romious, Thompson, & Thompson, 2016).

IV. CONCLUSIONS AND RECOMMENDATIONS

The article examined the complex relationship between harmful workplace behaviors, Organizational Citizenship Behaviors (OCBs), and fiscal decentralization, especially in developing nations. Several important subjects were brought up during the conversation. At first, harmful work behaviors present major obstacles to efficient governance and economic progress in decentralized environments. Problems like corruption, inefficiencies, and lack of accountability can decrease public trust and hinder fair distribution of resources. Additionally, OCBs contribute to maintaining a positive work environment by promoting behaviors like selflessness, diligence, and moral behavior. These actions help create a positive corporate environment defined by openness, teamwork, and involvement with the community. OCBs improve governance effectiveness by building trust among stakeholders and implementing resource management strategies that fit local requirements. Fiscal decentralization provides local governments with more independence in decision-making and distribution of resources. The success of decentralization hinges on managing the downside and maximizing the benefits of OCBs despite the potential for greater local responsiveness and improved service delivery.

In addition, the essay presents actual instances and studies indicating that promoting OCBs and utilizing strategies like anti-corruption frameworks, accountability mechanisms, performance-based incentives, ethics training, and whistleblower protections can help reduce harmful behaviors. These practices contribute to ethical management, transparency, and efficiency within decentralized systems for the long-term development of the economy and more significantly, to raise community welfare.

For inducing economic growth in developing nations, employees' behavior and financial strategies can only work effectively as two sides of the same coin for effective governance if taken into consideration by the policymakers. Certain behaviors in the organization with respect to transparency, accountability, and community engagement can make a huge difference in the delivery and penetration of fiscal policies to the community level. Government officials need to work more on the aspects of honesty and moral behavior in public organizations by implementing training, incentives/rewards, and leadership training programs. In so doing, policymakers contribute to creating more effective governance and increasing public trust in government institutions, which is one of the most important preconditions for attracting investments and nurturing conditions for economic stability. Aligning fiscal strategies with development goals also gives the necessary powers to local authorities to address local matters and be accountable for the use of resources and the making of decisions. Setting up good anti-corruption mechanisms, ensuring accountability, and protecting whistleblowers can help reduce risks associated with harmful behavior and ensure that fiscal decentralization generates equitable and long-term development impacts. Strengthened capability of public officials, complemented by the installation of the required participatory governance systems, would ensure a conducive atmosphere for policymakers to realize inclusive growth, poverty reduction, and an improvement in the quality of life in developing countries.

Several key directions should be observed in future research that links employee behaviors with fiscal decentralization and economic development in developing countries. First and foremost, this involves the need for longitudinal studies so that research can track the development and sustainability of OCBs and their dark side counterpart, destructive work behaviors, within decentralized governance structures. These research projects were underpinned by an investigation of the extent to which behavioral patterns at different decentralization stages influence governance outcomes and economic performance. Longitudinal studies can help in identifying behavioral patterns and their causes, as well as the long-term effects of interventions related to incentivizing desired behavior and punishing undesired behavior. This could also be used to gain greater insights into the factors that impinge on how effective fiscal decentralization can be by studying the differences in different areas or countries. Comparative studies will not only identify best practices but also translate findings from one socio-political setting to another through an analysis of differences in the institutional context, cultural norms, and governance practices. Such research may, therefore, point out if some modes of ruling or leading are more likely to encourage OCBs while avoiding harmful behaviors, hence providing valuable insights for policy and decision-makers and professionals.

Thirdly, only through the use of qualitative research tools, such as case studies and in-depth interviews, can the intrinsic reasons and views driving employee behavior with regard to any decentralized setup be properly assessed. By adopting a qualitative approach, one can tease out the complex interrelations among organizational culture, leadership dynamics, and societal expectations about their influence on decision-making processes and governance results. It can add qualitative information to the quantitative analysis and aid in taking concrete measures by taking in-depth views of various stakeholders operating at multiple levels of governance. Future research addressing the deficiencies of the present study can enrich our understanding of how employee actions influence the effectiveness of fiscal decentralization initiatives in promoting sustainable economic growth. Longitudinal, comparative, and qualitative research insights support the enhancement of governance structures, accountability, and public sector performance in developing countries.

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