

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

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Article Info

Article type:

Review Article

How to cite this article:

Farzad, G., & Roshdiah, N. (2025). The Interplay of Destructive Work Behaviors, Organizational Citizenship Behaviors, and Fiscal Decentralization: Implications for Economic Development in Developing Countries. *AI and Tech in Behavioral and Social Sciences*, 3(1), 56-64.

<https://doi.org/10.61838/kman.aitech.3.1.6>



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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 highlights the significance of focused interventions like anti-corruption efforts and ethics training to improve governance integrity and promote sustainable economic growth.

Keywords: *Destructive work behaviors, Organizational Citizenship Behaviors (OCBs), Fiscal decentralization, Developing countries, Governance effectiveness, Economic development*

1. Introduction

In the context of emerging countries, achieving sustainable economic growth is hindered by significant obstacles that stem from structural constraints and behavioral intricacies (Hess, 2016). Fiscal decentralization stands out as a key approach among the strategic initiatives to address these challenges (Fan et al., 2023; Johansson, 2023). 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 misallocation of resources and reducing public trust. In sharp contrast, organizational citizenship behaviors (OCBs) act as drivers for successful fiscal decentralization by going beyond formal job duties with voluntary, positive contributions from employees. These actions not just enhance the integrity of governance, but also nurture a proactive engagement culture and shared responsibility, thus enhancing the effect of decentralized policies on economic advancement (Jeremy D. Mackey, 2018) (Fan et al., 2023; Johansson, 2023).

Fiscal decentralization is the transfer of fiscal responsibilities and decision-making power from the central government to local governments to improve the efficiency, flexibility, and transparency of providing public

services. Engaging in deviant, aggressive, or unethical behaviors at work can have a detrimental effect on both productivity and harmony within an organization (Haskasap et al., 2022). Conversely, organizational citizenship behaviors entail employees going above and beyond their regular responsibilities to assist coworkers and contribute to enhancing the organization. Understanding the interconnectedness of these factors is crucial, particularly in underdeveloped countries where governance systems may not be as effective, impacting the operation of organizations, their productivity, and the trajectory of economic development (Nemr & Liu, 2021; Ribeiro et al., 2021). This essay delves into the complex relationship between harmful work behaviors, organizational citizenship behaviors, and fiscal decentralization, with the goal of understanding how they collectively impact economic growth in developing nations. It aims to shed light on important barriers to effective governance and resource management by examining how negative workplace dynamics hinder the goals of fiscal decentralization. At the same time, by examining how organizational citizenship behaviors enable it, the essay aims to outline ways to improve the effectiveness of decentralized fiscal policies. 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.

2. Literature review

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).

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 (Fan et al., 2023)(Organ, 1988).

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 (Li, 2024).

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 (Mirzaeian & Mehdad, 2016).

3. Methodology

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). Certain nations grant increased administrative authority to local governments while maintaining centralized control over fiscal decisions. Others provide local authorities with substantial fiscal independence, enabling them to generate and oversee funds autonomously. Factors such as political stability, historical context, and the strength of local institutions determine the choice. Nevertheless, there are difficulties associated with introducing fiscal decentralization in developing nations. Discrepancies in revenue generation among regions frequently result in uneven service distribution. Insufficient local administrative capability and corruption may also hamper the success of decentralization initiatives. To be successful, nations require robust legal systems, clear financial procedures, and measures to guarantee responsible use of local assets for the community's advantage (Digdowiseiso, 2022) (Nemr & Liu, 2021; Yoon et al., 2016).

Furthermore, implementing fiscal decentralization in developing countries comes with numerous challenges that need to be carefully managed. Differences in the ability of local governments to handle increased duties and funds can worsen gaps in service provision and economic growth among regions. Corruption and mishandling of finances at the local level present major dangers, eroding confidence in governance and impeding the efficiency of decentralized

systems. Enhancing organizational capabilities, fostering openness, and implementing effective accountability measures are crucial actions to address these challenges. Furthermore, promoting a culture of involving local communities in the decision-making process can improve the credibility and success of fiscal decentralization efforts, allowing them to have a positive impact on sustainable development and fair growth in various aspects of society (Imran Hanif, 2020) (Ryan, 2001).

Destructive Work Behaviors: Harmful work behaviors consist of various actions and attitudes displayed by individuals in an organizational setting that disrupt its operations and goals. These actions frequently stray from agreed standards of professional behavior and may cause substantial adverse effects on the dynamics of the workplace. Possible examples consist of acts of sabotage targeted at disrupting operations, chronic absenteeism impacting productivity, bullying or harassment resulting in a hostile work setting, and unethical behaviors like embezzlement or fraud compromising organizational integrity. These behaviors not only diminish trust between colleagues but also weaken team unity, leading to decreased motivation and overall company efficiency. Utilizing proactive tactics is essential for creating a work environment that prioritizes respect, accountability, and transparency to address negative behaviors. Organizations need clear protocols outlining proper behavior and consequences for violations. Furthermore, promoting open lines of communication and offering conflict resolution and ethical decision-making training can reduce the likelihood of harmful actions. 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) (Fan et al., 2023).

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 (Lu et al., 2017).

Private sector: Manipulation of financial documents, dodging taxes, or providing false financial reports. Insider Trading involves trading company securities unlawfully using undisclosed information. Endangering employee well-being by disregarding safety rules to save money, creating unsafe working conditions. Exploitation involves paying workers below their worth or taking advantage of them, disregarding labor laws or human rights norms. Breaking environmental laws for financial gain, resulting in pollution or harm to the environment. Engaging in contract fraud includes submitting inflated invoices, falsifying delivery records, or participating in bid rigging to secure contracts unfairly. Disregarding established norms or rules, which may lead to penalties or legal consequences (Ayesha Zahid, 2023) (Fan et al., 2023).

Impact on Fiscal Decentralization: Analyze how these behaviors undermine the effectiveness of fiscal decentralization, leading to issues such as resource misallocation and reduced public trust.

Negative work behaviors create major obstacles to the success of fiscal decentralization in developing nations, hindering its advantages and intensifying problems like misplaced resources and diminished public confidence. Corruption is a widespread problem in various decentralized systems, resulting in money being diverted for personal profit instead of being allocated for public services and infrastructure. This misallocation hinders local development initiatives and prolongs disparities while obstructing economic progress. Nepotism and favoritism worsen these problems by diminishing decision-making based on merit, resulting in inefficiencies and subpar distribution of public resources. If there is not strict supervision, local government officials can act without consequences, continuing corrupt behaviors that undermine trust in decentralized government systems. Moreover, inefficiencies and bureaucratic red tape often accompany decentralization and can exacerbate the problems. Local officials might lack the capacity or resources needed to effectively manage their finances and deliver essential services, leading to public discontent and setbacks. This bureaucratic stagnation can discourage private sector investment and economic growth, since companies might see increased risks and uncertainties in areas with corrupt

governance and ethical failures. Therefore, the possible economic advantages of decentralization, like better local governance and responsiveness to community needs, frequently go unfulfilled because of ongoing harmful work behaviors (Steven H. Appelbaum, 2007) (Dwiyanti, 2022; Han et al., 2022).

Dealing with these difficulties necessitates united actions to boost institutional capabilities, improve transparency and accountability structures, and advocate for ethical leadership in both government and the private sector. Effective changes in governance, along with strict implementation of anti-corruption policies, are essential in rebuilding trust in decentralized systems and ensuring that fiscal decentralization has a positive impact on sustainable development results. Developing nations can tap into the complete benefits of decentralized governance to support inclusive growth and fair development by addressing harmful work behaviors and nurturing a culture of integrity and accountability.

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) (Ryan, 2001; Yoon et al., 2016).

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 (Dwiyanti et al., 2021; Han & Stieha, 2020).

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 (Lu et al., 2017).

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 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, crucial for upholding public trust and organizational integrity (Yoon et al., 2016).

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 (Lu et al., 2017).

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 (Ibrahim et al., 2022).

Employees showing 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) (Asadi et al., 2014; Demir, 2015).

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 behaviors like conscientiousness and transparency. Local government officials show accountability to both higher authorities and local constituents by engaging in transparent decision-making processes and following fiscal regulations. This openness fosters trust and credibility, which are crucial for successful fiscal decentralization when local governments are given more fiscal duties (Ribeiro et al., 2021).

Additionally, OCBs encourage collaboration among individuals taking part in fiscal decentralization. Workers who show civic virtue by actively participating in local communities and seeking their feedback on budget decisions help establish an inclusive decision-making atmosphere. This participation encourages collaboration among local authorities, residents, and other parties, resulting in agreement formation and better allocation of resources that meet the needs of the community (Han et al., 2022).

In addition, OCBs boost the effectiveness of public service delivery by increasing efficiency and fostering creativity in local government offices. For example, workers who take the initiative to suggest and execute cost-effective solutions or process enhancements can maximize resource utilization and service delivery. Additionally, behaviors like courtesy and sportsmanship in the workplace help create a positive atmosphere that enhances morale and teamwork, crucial for upholding high service standards in a decentralized decision-making setting (Ece Arıkoğlu, 2019) (Podsakoff et al., 2000).

Interplay and Impact on Economic Development: OCBs offer critical mitigation against the detrimental effects of Destructive Work Behaviors (DWBs) on fiscal

decentralization efforts. Firstly, OCBs promote a positive organizational culture characterized by trust, respect, and collaboration. When employees engage in behaviors like altruism, courtesy, and conscientiousness, they contribute to a supportive environment where DWBs such as workplace deviance or aggression find less fertile ground. This positive culture not only enhances morale but also strengthens the social fabric within organizations, reducing the likelihood of conflicts and disruptions that could hinder fiscal decentralization initiatives (Zoghbi-Manrique-de-Lara, 2017) (Mirzaeian & Mehdad, 2016; Yoon et al., 2016).

Secondly, OCBs foster enhanced communication and collaboration among employees and stakeholders. For instance, employees demonstrating civic virtue actively engage with local communities and seek their input in decision-making processes. This inclusive approach helps to mitigate the secrecy or resistance that may accompany DWBs like information hoarding or sabotage. By encouraging OCBs that promote transparency and engagement, organizations can ensure that decentralized decision-making remains participatory and aligned with community interests, thus mitigating the divisive impacts of DWBs (Zoghbi-Manrique-de-Lara, 2017) (Tatar & Malekian, 2021).

Thirdly, OCBs contribute to organizational effectiveness and efficiency by encouraging behaviors that benefit the organization beyond basic job requirements. Employees exhibiting sportsmanship or initiative often contribute to innovative solutions and improved processes, counteracting the disruptive effects of DWBs that undermine productivity and performance. By valuing and recognizing OCBs, organizations can maintain a focus on achieving operational excellence and delivering quality public services, critical for the success of fiscal decentralization efforts (Haskasap et al., 2022).

In essence, OCBs serve as a proactive mechanism to mitigate the negative impacts of DWBs on fiscal decentralization. By cultivating a culture that values cooperation, transparency, and proactive engagement, organizations can create resilient frameworks that promote sustainable governance and effective resource management at the local level (Zoghbi-Manrique-de-Lara, 2017) (Johansson, 2023; Kāeidi et al., 2024).

Enhancement of Positive Outcomes: CBS have a key role in enhancing the positive effects of fiscal decentralization on economic development by improving governance and resource management at the local level.

Initially, OCBs like conscientiousness and transparency help enhance governance by ensuring that local government officials maintain ethical standards and accountability in fiscal decision-making. This helps build trust within the community and businesses, which is essential for attracting investments and promoting economic stability. In areas where fiscal decentralization gives local governments more control over finances, fostering a culture of OCBs can reduce corruption and support economic growth (Ringa Raudla, 2015) (Chou & Chang, 2020; Han et al., 2022).

Additionally, OCBs enhance effective resource management through fostering inclusive and participatory decision-making procedures. Workers who exhibit civic virtue actively involve themselves in communities, soliciting feedback to determine local needs and distribute resources accordingly. This method guarantees that investments in infrastructure, healthcare, education, and other vital areas are closely in line with the requirements of the population (Dwiyanti, 2022; Dwiyanti et al., 2021). Efficient distribution of resources based on OCBs not just enhances public service provision, but also elevates the overall standard of living, essential for drawing in talented workers and creating a favorable atmosphere for businesses to succeed. Additionally, OCBs contribute to the improvement of innovation and effectiveness in local government agencies. Staff members who show drive and fair play are more inclined to suggest and execute creative answers for social problems within the community. For instance, they could use eco-friendly techniques, state-of-the-art technology, or improved processes to improve how resources are used and services are delivered. This recent enhancement enhances not only the effectiveness of fiscal decentralization efforts but also fosters economic growth by creating opportunities for local businesses and cultivating a competitive economic environment. Encouraging OCBs in local government organizations is crucial for optimizing the advantages of fiscal decentralization on economic growth. Local authorities can use their increased independence to promote sustainable development, enhance governance practices, and efficiently manage resources through encouraging honesty, transparency, community involvement, and innovation within their workforce (Fan et al., 2023).

Promoting OCBs not only boosts the effectiveness of delivering public services but also bolsters the endurance and competitiveness of local economies, ultimately

supporting broader economic development objectives (Mahsa Mohsenibeigzadeh, 2024).

Policy Implications and Recommendations:

Developing OCBs alongside fiscal decentralization necessitates a comprehensive strategy incorporating training, culture building, leadership endeavors, and reward systems (Jeremy D. Mackey, 2018).

Training programs are important for teaching employees about the importance of OCBs such as civic virtue, conscientiousness, and initiative. These programs need to incorporate practical examples and simulations that are related to decentralized decision-making and community engagement, not just focus on theoretical concepts. Organizations can empower employees to make meaningful contributions to local governance and economic development by providing them with the necessary knowledge and skills to effectively apply OCBs (Chou & Chang, 2020).

Organizational culture development is also crucial in influencing employee conduct. Leaders need to actively encourage a culture that appreciates transparency, accountability, and collaboration. This includes encouraging transparent communication, setting ethical guidelines, and emphasizing the value of civic participation. Leaders who demonstrate OCBs inspire employees and foster a supportive atmosphere that promotes and appreciates these behaviors (Patiraj Kumaria, 2017).

Furthermore, it is essential to have leadership initiatives in place to promote OCBs across the entire 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 (Zinali Soumae & Pour Ezzat, 2010).

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) (Li, 2024).

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) (Wang, 2023).

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) (Johansson, 2023).

In addition, encouraging ethical behavior and discouraging harmful actions can be accomplished through 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 (Faris et al., 2024; Yusuf et al., 2023).

Thus, 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).

4. Conclusions and Recommendations

The article examined the complex relationship between harmful workplace 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 through 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. Success of decentralization hinges on managing downside and maximizing benefits of OCBs, despite 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 tactics encourage ethical leadership, transparency, and efficiency in decentralized systems, ultimately aiding sustainable economic development and enhancing community welfare.

To encourage economic growth in developing nations, policymakers must understand the relationship between employee actions and financial strategies as integral parts of successful governance. Behaviors like transparency, accountability, and community engagement within organizations can greatly improve the effectiveness and influence of fiscal policies within the local community. Government officials should focus on promoting honesty and moral behavior in public organizations by implementing training, rewards, and leadership training

initiatives. By encouraging these favorable actions, policymakers can enhance the efficiency of governance and increase public confidence in government institutions, crucial for attracting investments and promoting economic stability. In addition, coordinating fiscal strategies with development objectives means giving local authorities the authority to tackle local issues and being accountable for how resources are used, and decisions are made. Putting in place strong measures to prevent corruption, hold individuals accountable, and protect whistleblowers is crucial for reducing risks related to harmful behaviors and making sure that fiscal decentralization results in fair and lasting development impacts. Policymakers can establish a positive atmosphere for inclusive growth, poverty reduction, and improved quality of life in developing countries by enhancing the abilities of public officials and implementing necessary participatory governance systems.

Future studies on the relationships among employee actions, fiscal decentralization, and economic progress in developing nations should investigate a number of crucial avenues. To begin with, it is crucial to conduct longitudinal studies to monitor the development and longevity of OCBs and destructive work behaviors in decentralized governance structures. These research projects offer understanding into the impact of behavioral patterns on governance results and economic performance during various stages of decentralization. Conducting longitudinal studies could aid in recognizing patterns, reasons behind behavior modifications, and the lasting effects of initiatives targeting the encouragement of favorable behaviors and reduction of unfavorable ones. Furthermore, examining differences in various areas and nations could enhance our comprehension of the elements that impact how effective fiscal decentralization is. Comparative studies can pinpoint best practices and adapt findings to different socio-political environments by analyzing differences in institutional contexts, cultural norms, and governance practices. This research could reveal if specific ways of governing or leading are better at promoting OCBs and decreasing harmful behaviors, providing important insights for decision-makers and professionals.

Finally, qualitative research techniques, such as case studies and detailed interviews, are crucial for examining the fundamental reasons and perspectives influencing employee actions in decentralized organizations. Qualitative methods can provide insight into the intricate relationships among organizational culture, leadership dynamics, and societal expectations, revealing how these

elements influence decision-making processes and governance results. Qualitative research can offer detailed information to supplement quantitative analyses and guide specific actions by gathering detailed perspectives from stakeholders across different levels of governance. Future research can enhance our comprehension of how employee actions affect the efficacy of fiscal decentralization efforts in advancing sustainable economic growth by tackling these research deficiencies. Evidence-based policies and interventions in developing countries can be improved by insights from longitudinal, comparative, and qualitative research, which focus on enhancing governance structures, accountability, and public sector performance.

Authors' Contributions

Authors equally contributed to this study.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

Acknowledgments

We would like to express our gratitude to all individuals helped us to do the project.

Declaration of Interest

The authors report no conflict of interest.

Funding

According to the authors, this article has no financial support.

Ethical Considerations

Not applicable.

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