

**Table 1:** Conflicting definitions of fiscal decentralization in the theoretical and empirical literature.

	<b>Source</b>	<b>Definition of Fiscal Decentralization</b>
<b>Decentralization of funding</b>	Stegarescu, 2004	“The assignment of authority for public functions or finances to lower levels of government”
	Cořta-Font, 2016	(A mechanism to) “decentralize funding to alter the balance between political and funding responsibilities, and hence expand fiscal accountability”
<b>Decentralization of expenditure</b>	Dziobek, 2011	“Also defined as Fiscal Federalism, can be defined as the structure and functioning of multi-tiered governments”
	Treisman, 2007	“Decision-making decentralization on expenditure issues”
<b>Decentralization of pooling</b>	Jimenez-Rubio, 2011	“Tax revenues decentralization: the level of autonomy over taxes by local governments relative to the general government”
	Soto et al, 2012	“A synonym of Devolution: political reforms that promote fiscal autonomy at the municipal level”
<b>Decentralization of pooling and expenditure</b>	Blume and Voigt	“Fiscal independence of lower government tiers. [...] Exist when a proportion of revenues and expenditure are generated and spent by subnational governments”
	Akin et al, 2005	“The assumption that local policy-makers control all local resources and can determine their allocation”