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論 文 内 容 の 要 旨

氏 名 （ 野 津 成 希 ）	
論文題名	Essays on Fiscal Decentralization and Inter-municipal Cooperation (地方分権化と市町村間連携)
論文内容の要旨 How large should government be, and at what tier should it deliver which services? Across countries, institutional design varies widely, ranging from federal states such as the United States, Germany, and Canada to unitary states like Japan, France, Italy, South Korea, and Sweden. These institutional diversities produce differences in the scope and size of authority delegated to subnational governments. A classic theory in fiscal decentralization predicts that smaller jurisdictions can tailor services more closely to local needs, improving allocative efficiency when preferences differ across communities (Oates, 1972). Fragmentation can also be costly. Many public services involve fixed administrative costs, and smaller jurisdictions lose the benefits of economies of scale. At the local level, Alesina et al. (2003) document this trade-off between government size and service provision. However, much of the literature remains theoretical due to the lack of plausibly exogenous sources of variation in the government size (Alesina and Spolaore, 1997; Narasimhan and Weaver, 2024). These predictions imply that effective decentralization design needs to answer two empirical questions: (i) whether decentralizing authority improves service delivery by better matching local preferences, and (ii) which institutional mechanisms can mitigate the fiscal and administrative burdens while maintaining fiscal decentralization, either by reducing costs or by strengthening revenue capacity. To provide evidence on these questions, this paper, titled “Fiscal Decentralization and Inter- municipal Cooperation,” study two institutional changes in Japan that move jurisdictional size in opposite directions. The first is police decentralization, which transferred policing functions from the central government to smaller local governments with the expectation that law enforcement would better match residents’ needs. The second is inter-municipal cooperation, which expands the size of government through collaboration among municipalities and is expected to deliver economies of scale and improve administrative performance. I provide empirical analyses on these government scales throughout the paper. the chapters of this paper, I present two central findings. First, decentralizing public ser- vice delivery can enhance responsiveness to local residents’ needs, but it may also generate fiscal pressures when local governments’ revenue-raising capacity is limited. Second, IMC offers a practical institutional complement to decentralization. In particular, IMC can reduce administrative expenditures by exploiting economies of scale and can also strengthen revenue performance. Therefore, these chapters provide an integrated account of how decentralization can be made both effective and fiscally sustainable. The main components of each chapter are as follows: 1. Evaluating the process of Japanese police decentralization in terms of providing public services 2. Focusing on inter-municipal cooperation using the cloud computing system to evaluate the possibility of scale increase by the digital framework 3. Evaluating the results of increasing the scale by inter-municipal cooperation (IMC), focusing on tax collection services Those three chapters complement one another by focusing on decentralization and the ex- pansion of government scale while maintaining it. Chapter 1 evaluates the consequences of decentralizing a public service and highlights both potential gains in responsiveness and the fiscal pressures that may accompany decentralization. Chapters 2 and 3 then examine IMC as a practical institutional arrangement for increasing effective scale—first by reducing adminis- trative costs while preserving municipal autonomy, and then by strengthening administrative performance in revenue collection. Together, the chapters provide an integrated account of how decentralization can be made both effective and fiscally sustainable. Chapter 1, “The consequences of fiscal decentralization: Decentralized police forces and local crime,” examines the impact	

of decentralizing the Japanese police. The Japanese reform required every city and each urban town and village with at least 5,000 residents to establish a Municipal Police (MP), while other jurisdictions remained under the national police. MP had full authority over personnel, organization, and operations, and each adopting municipality established a police station, altering both authority and local presence. These features provide a setting to examine whether decentralization leads to public service delivery according to citizen needs. We find that the introduction of MP increased the number of crimes reported to the police, suggesting that decentralization improved the responsiveness way that meets residents' needs. In contrast, on the fiscal side, part of the cost of municipal policing was financed by higher intergovernmental transfers, but transfers did not fully offset expenditures. These results highlight that reconciling the benefits of decentralization with fiscal sustainability may require broader municipal authority over local taxation or more adequate transfers from higher levels of government.

Chapter 2, "Inter-municipal cooperation cloud and tax administrative costs," focuses on implementing the inter-municipal cooperation cloud (IMC cloud), a pioneering digital framework that facilitates cooperation among municipalities in Japan. IMC is one approach that could expand effective government scale without losing the benefits of decentralization (Di Liddo and Giuranno, 2020). It can improve cost efficiency through economies of scale (Bel and Warner, 2015), but it may also introduce additional costs related to information management, negotiation, monitoring, and agency problems (Allers and Greef, 2018). Unlike standard IMCs, the IMC cloud can avoid the cost inefficiency of municipal cooperation by not requiring new jurisdictions for public services. Therefore, this chapter investigates the impacts of IMC on administrative costs and explores the potential of IMC through cloud computing systems. The findings reveal that the IMC cloud reduces tax administrative costs on tax collection by approximately 2.9%.

Chapter 3, "Inter-municipal cooperation and tax enforcement capabilities," examines the impacts of inter-municipal cooperation (IMC) on tax collection rates. This chapter focuses on administrative performance beyond cost reduction. In particular, I investigate the effects of IMC on tax collection. Recently, Japan has been experiencing shortages of human capital and expertise in tax collection. IMC is expected to address these challenges by increasing government size and facilitating knowledge sharing through interaction within IMC (Japan Municipal Research Center, 2012). The findings reveal that IMC substantially improves the tax collection measurement.

The findings in Chapter 1 indicate that fiscal decentralization can enhance the efficiency of public service delivery. At the same time, it highlights an important fiscal sustainability constraint on additional costs associated with decentralization. Chapters 2 and 3 examine IMC as a complementary approach to addressing this constraint. Chapter 2 shows that IMC can reduce administrative expenditures by leveraging economies of scale while preserving each municipality's jurisdictional autonomy, offering a practical cost-containment strategy under decentralization. Chapter 3 further demonstrates that IMC is associated not only with cost reductions but also with stronger revenue performance. Taken together, these findings suggest that while decentralization may generate fiscal pressures when local revenue capacity is limited, combining it with IMC can help offset these pressures and thereby sustain the efficiency benefits of decentralization.

論文審査の結果の要旨及び担当者

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論文審査の結果の要旨

本論文は、政府規模の重要性に着目し、日本における管轄区域の規模を動かす2つの要素（分権化と自治体連携）に関するデータを用いて、政府規模に関する実証的研究を行ったものである。3本の論文で構成されており、提示された仮説を検証している。

第一論文（第1章）では、日本の警察の分権化（自治体警察）の導入が住民ニーズへの対応力向上を促すのかに着目し、日本の1942年から1954年までの都道府県レベルのデータを用いて、1948年時点の制度変化をDIDの手法で分析している。分析の結果、警察の分権化（市町村警察）の導入は、有意に、犯罪の認知件数を増加させることが明らかとなった。また、犯罪認知件数の増加が市民の犯罪に対する通報行動によるもので、犯罪行動の増加によるものではないことを、理論的に期待される効果の方向、事例、犯罪の種類による検証より間接的に示している。この結果は、分権化によって住民ニーズへの対応力が向上したことを示唆している。一方で、財政面での制約から制度が持続可能ではなかった事実も明らかにしている。

第二論文（第2章）では、先駆的なデジタルフレームワークである自治体間連携クラウド（IMCクラウド）が行政コストに与える効果に着目し、日本の2007年から2014年までの自治体レベルのデータを用いて、IMCクラウド導入時点の変化をDIDの手法で分析している。分析の結果、IMCクラウドは、有意に、税徴収にかかる税務行政コストを約2.9%削減することが明らかとなった。この結果は、適切な自治体間連携によって、行政の効率化が可能となるという示唆を与えている。

第三論文（第3章）では、より一般的な自治体間連携（IMC）が税徴収率に与える役割に着目し、日本の2000年から2018年までの自治体レベルのデータを用いて、IMC導入時点の変化をDIDの手法で分析している。分析の結果、IMCの導入は、有意に、税徴収率を改善させることが明らかとなった。特に、IMCの導入による政府規模の拡大と、IMC内の交流を通じた知識共有の促進が効果を発揮していることを明らかにし、適切な自治体間連携によって、行政の効率化が可能となるという示唆を与えている。

〔審査結果の要旨〕

以上のとおり、本論文は、政府規模に関わる2つの要素（分権化と自治体連携）に着目し、適格な手法を用いて実証的把握を行い、今後の政府規模および行政効率化のあり方に役立つインプリケーションを提示した興味深い研究論文であり、この分野の研究に新たな知見を加え、重要な学術的貢献をしているものと評価することができる。よって、審査委員会は一致して、この学位請求論文が、博士（国際公共政策）の学位を授与するに十分値するものであると判断する。