

#### UNTITLED PDF FINAL COMMENTED VERSION

I recommended the highlighting of two key aspects of the research paper that would help the author establish a fundamental link between questionable hierarchical management and the future of often marginalised or ignored local foundations of this country's feasible economic development. Unfortunately, he doesn't seem to have captured this constructive and complementary orientation:

- 1) First, use a map to highlight the location of Ghana on the African continent and more specifically, establish its DACF geographical configuration in the study that focuses on its fiscal/development peculiarities. This paper can help establish an interdisciplinary basis on which other researchers, graduate/doctorate students, including professionals can examine and address governance concerns from local to global levels, both nationally and internationally. Whatever the discipline, a mapping of Ghana compared to other African countries will help illustrate the basis of its district configurations—a visual caption that will further highlight the necessary changes suggested in the author's main topic. This is fundamental, and is the basis on which I recommend that the author adds a short and concise paragraph after line 95, to introduce this mapping illustration prior to line 96; e.g., As we can observe in the following Map, “the country was [purposely] divided into three clusters ... and the Western Regions”. The next paragraph, from “The objective of the clustering was to provide geographic homogeneity that is synonymous to the development requirements of the communities ... of the respective political regimes in the release of the funds”.
- 2) Secondly, in the conclusion, the author openly acknowledges the methodological limitations of the topic area, given that his study did not involve the local communities whose daily lives are directly impacted, from the decentralization perspective, by administrative policies. Nevertheless, these transparent admissions in the author's recommendations and conclusion create an opening for him to pursue further data-based analyses that will help him establish a continuity link between governance and its foundation on decentralization where future research will integrate various community-based points of view; examples include on-the-ground development issues whereby the local population, affected by development issues, is practically the “end-user” of allocated services, interlinking socio-territorial elements to economic ones that eventually increase fiscal and administrative concerns.

I'm in favor of the article publishing agreement, and strongly recommend the integration of the two comments: the illustrative and contextualized mapping and the connection to a future local development tangent. For this reason, I strongly recommended that the author humbly points out (using footnotes) the methodological limits to opening this current paper to other relevant perspectives. A highlight included in the conclusion, using a very short paragraph, will reveal both his wisdom and the current publication space constraints. For instance, “The study was limited to the collection of institutional data, because the disbursement of the DACF is mainly through the state and its agencies”. In spite of the conclusions reached, socio-community and territorial data will, in related future research, complement our actual findings.

Subject to these two additions, I accept the publication with an 8.5 OVERALL GRADE (marks) of this REVISED manuscript.