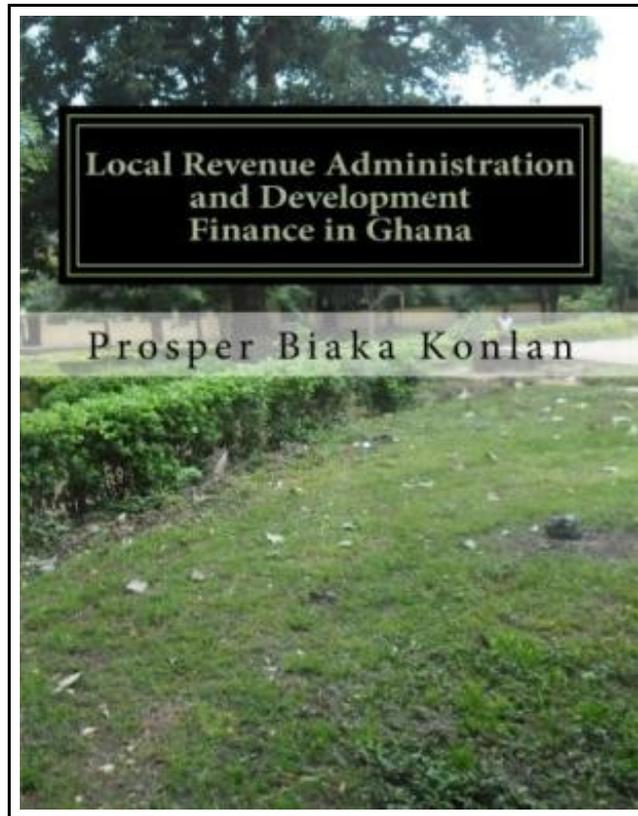


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LOCAL REVENUE ADMINISTRATION AND DEVELOPMENT FINANCE IN GHANA: A CASE STUDY OF WENCHI MUNICIPAL ASSEMBLY (PAPERBACK)



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Createspace, United States, 2015. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.ABSTRACT (BRIEF OF THE BOOK) The decentralisation programme in Ghana aimed at bringing governance closer to the people was implemented around 1980s. This era witnessed the gradual transition of power and authority to the local authorities to mobilise economic resources. The decentralisation programme has since made modest gains, especially in promoting grassroots representation in governance. Nonetheless, the inability of the Metropolitan, Municipal, and District Assemblies (MMDAs) to effectively and efficiently mobilise adequate revenues to support local government development initiatives is one of the principal challenges confronting local development in Ghana. This thesis examined the challenges of local revenue administration and development finance of Wenchi Municipal Assembly in the Brong Ahafo Region of Ghana. A case study research design was adopted for the study with probability and non-probability sampling methods. In-depth interviews, questionnaire administration, and review of relevant financial documents of the Assembly (Trial Balance) were instruments used for the administration of data. Clearly, Wenchi Municipal Assembly performed poorly in internal revenue mobilisation. Comparatively, the Assembly recorded 15 percent as the highest contribution of internally generated fund to the total municipal financial resources over the period (2010-2014) under review. It was discovered that a large fraction of the rate paying constituents were highly uninformed and did not really see the link between payment and benefits. Over 70 percent of the internally generated funds were however, spent on recurrent expenditures. Challenges impeding smooth revenue mobilisation were poor motivation and low capacity of revenue collectors; inadequate education and sensitisation of the public; poor revenue collection and reporting systems; non-valuation of properties; physical assault of revenue collectors; untimely prosecution of defaulters; poor supervision, monitoring and evaluation; and inadequate infrastructure development. The researcher...

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