

## REVIEWER'S REPORT

Manuscript No.: **IJAR-52319**

Date: 16-06-2025

**Title: Budgetary Approval and Financial Sustainability in Local Government: Analysis of Gender Moderation**

### Recommendation:

**Accept as it is** .....  
 Accept after minor revision.....  
 Accept after major revision .....  
 Do not accept (*Reasons below*) .....

Rating	Excel.	Good	Fair	Poor
Originality		✓		
Techn. Quality			✓	
Clarity		✓		
Significance		✓		

Reviewer Name: **Dr.P.Manochithra**

Date: 16-06-2025

### Reviewer's Comment for Publication.

*(To be published with the manuscript in the journal)*

*The reviewer is requested to provide a brief comment (3-4 lines) highlighting the significance, strengths, or key insights of the manuscript. This comment will be Displayed in the journal publication alongside with the reviewers name.*

This study offers significant insights into the relationship between budgetary approval and financial sustainability in local governments, with a novel focus on gender as a moderating factor. The conceptual clarity and empirical rigor of the analysis contribute meaningfully to public finance literature and policy discourse in developing contexts.

## REVIEWER'S REPORT

*Detailed Reviewer's Report***“Budgetary Approval and Financial Sustainability in Local Government: Analysis of Gender Moderation”****1. General Overview**

This manuscript presents a timely and policy-relevant empirical study exploring the relationship between budgetary approval (BA) and financial sustainability (FS) in local governments in Uganda, with gender examined as a moderating variable. The topic is well-aligned with ongoing debates around fiscal decentralization, participatory budgeting, and gender inclusivity in public financial management. The paper provides a clear conceptual model and applies robust empirical methods to test the proposed hypotheses.

**2. Significance and Contribution**

- The study contributes to **the literature on public sector budgeting** by empirically demonstrating how budgetary approval significantly influences financial sustainability at the local government level.
- The **moderating role of gender**, particularly male influence in fiscal management, offers a fresh angle that is underexplored in existing literature, especially in Sub-Saharan Africa.
- The research bridges a knowledge gap by integrating theoretical models of **fiscal federalism and sustainable finance**, offering a nuanced understanding of budgetary processes in decentralized governance.

**3. Methodology****Strengths:**

- The research uses **Structural Equation Modeling (SEM)** and moderation analysis, which are appropriate for exploring the relationships between latent constructs.
- A **sample size of 360 participants**, including administrators, finance officers, and citizens, adds breadth and credibility to the findings.
- The **measurement model assessment** shows good reliability and validity (Cronbach's alpha > 0.87), and discriminant validity is confirmed using HTMT criteria.

## REVIEWER'S REPORT

### Areas for Improvement:

- The study could **benefit from further clarity** on how the gender dummy variable was operationalized, and how moderation was interpreted (e.g., interaction terms and their implications).
- Details on **control variables** (e.g., education, tenure, position) could enrich the analysis and provide a deeper understanding of observed effects.

### 4. Data Analysis and Results

- Results indicate that **budgetary approval has a significant and positive direct effect** on financial sustainability ( $\beta = 0.320$ ,  $p < 0.001$ ), reinforcing the importance of inclusive and participatory fiscal planning.
- Gender as a moderator showed **a significant effect for the male group** but not for the female group, suggesting implications for gender-inclusive policy interventions.
- The discussion is well-grounded in existing literature and provides **strong practical implications** for public finance reform and training in local governments.

### 5. Writing and Structure

#### Strengths:

- The manuscript is logically structured and easy to follow.
- The introduction, literature review, and theoretical framework are well-articulated.

#### Suggestions:

- Some sections (especially the results and conclusion) would benefit from **tightened language and clearer phrasing**, particularly where statistical findings are explained.
- A **professional language edit** is recommended to ensure grammatical accuracy and enhance readability.

### 6. Limitations and Future Research

- The study acknowledges gender moderation but could further discuss **why male influence is stronger** and how institutional or cultural norms might shape this dynamic.

# International Journal of Advanced Research

Publisher's Name: Jana Publication and Research LLP

*www.journalijar.com*

---

## REVIEWER'S REPORT

- It is suggested that future research explore **additional moderating variables** (e.g., education level, experience, or political affiliation) and apply the model to **other localities or countries** to enhance generalizability.

## 7. Ethical Considerations

- Ethical approval was obtained from Kabale University Research Ethics Committee.
- The study followed proper protocols in terms of informed consent and data confidentiality.

## 8. Conclusion

This study is an important and well-executed contribution to research on financial sustainability in local government. By empirically validating the role of budgetary approval and revealing gender-specific moderating effects, it offers actionable insights for practitioners, policymakers, and scholars in public financial management.