

REVIEWER'S REPORT

Manuscript No.: IJAR-52319

Date: 17-06-2025

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

Recommendation:

Accept as it is.....**YES**.....

Accept after minor revision.....

Accept after major revision

Do not accept (*Reasons below*)

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

Reviewer's Name: Shafiya Akhter

Reviewer's Decision about Paper: **Recommended for Publication.**

Comments (*Use additional pages, if required*)

Reviewer's Comment / Report

Abstract Evaluation:

The abstract clearly outlines the objective of the study, which is to examine the role of budget approval (BA) in promoting financial sustainability (FS) within local governments in Uganda, with an emphasis on the moderating role of gender. The use of the Structural Equation Model (SEM) is briefly mentioned as the analytical tool, and the results are concisely reported—indicating significant relationships both between BA and FS, and in the gender moderation effect, particularly among males. The inclusion of a conceptual model to illustrate the structural relationships adds value to the study's contribution.

The abstract is well-structured, informative, and communicates the core findings effectively. It appropriately reflects the academic nature of the research and its potential implications for policy and governance frameworks.

Introduction and Background Literature Evaluation:

The introduction offers a solid contextual background on the increasing relevance of financial sustainability in local governance, framed by the pressures of monetary federalism and demands for fiscal

International Journal of Advanced Research

Publisher's Name: Jana Publication and Research LLP

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accountability. It references a variety of contemporary studies, thereby situating the research within an active scholarly conversation on public finance and local autonomy.

The theoretical explanation of financial sustainability—emphasizing balance in revenue, expenditure, and borrowing—is well articulated and grounded in recent literature. The discussion of fiscal federalism and the implications for local governments' control over their economic policies is particularly relevant for understanding the broader policy environment in which budgetary decisions are made.

Furthermore, the literature cited supports the core assumptions of the study and builds a strong foundation for the empirical analysis that follows. The transition from theoretical underpinnings to the justification for the study's focus on gender moderation is logical and clear.

Overall Assessment:

The paper successfully integrates theoretical insights with empirical inquiry to explore a timely and policy-relevant issue in public financial management. The framing of budgetary approval as both a technical and governance-related process is convincing, and the addition of gender as a moderating factor introduces an important socio-political dimension to the financial sustainability discourse. The methodological choice of SEM is suitable for the complexity of the relationships examined.

This study makes a valuable contribution to both the academic field of public administration and the practical arena of local government finance, especially in the Ugandan and broader African contexts.