Budget Implementation and Financial Sustainability: Evidence from Kabale District-Uganda

Abstract

The effect of budget implementation on financial sustainability in Kabale District, Uganda, was investigated in this study. Using a quantitative research design, data were collected from district staff and analyzed using Structural Equation Modelling (SEM). The findings revealed a strong, positive, and statistically significant relationship between budget implementation and financial sustainability ($\beta = 0.955$, p < 0.05), indicating that effective budget commitments and payments practices are critical drivers of fiscal stability. Demographic analysis also highlighted the diversity of the workforce in terms of age, gender, education, and years of service. The study concludes that strengthening budget execution processes is essential for improving financial sustainability in local governments. Recommendations include capacity building, inclusive participation, and institutional reforms to enhance the effectiveness of public financial management systems.

Keywords Budget implementation, Financial sustainability, Liquidity, Commitments,
 Payments

1. Introduction

In today's more interconnected and economically unstable world, effective public budget execution is essential to guaranteeing long-term financial stability for all countries. As the practical foundation of public financial management, budget implementation—the process of

37 carrying out budgeted spending and tax collection-connects policy intentions with observable results (Wang, 2024). Yet, many governments still struggle to convert budget 38 plans into efficient and long-lasting fiscal performance, even in the face of the increased 39 emphasis on accountability, transparency, and fiscal restraint (Kathiarayan & Affandi, 2024). 40 Globally, budget deviations, resource misallocation, and deficits that jeopardize 41 42 macroeconomic stability are frequently the consequence of fiscal mismanagement, weakened institutional frameworks, and political pressures (Kolawole et al., 2025). These problems are 43 especially severe in poor and growing nations, where a lack of fiscal room and reliance on 44 45 outside funding make them more susceptible to shocks (Kathiarayan & Affandi, 2024). Stronger alignment between budget implementation and long-term fiscal goals is required, 46 even in affluent nations, due to pressures from aging populations, climate change adaptation, 47 and post-crisis recovery (Jalles et al., 2025). 48

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A key factor in determining financial sustainability is the efficient execution of the budget, 50 especially in emerging nations with decentralized government systems (Islam, 2025).). The 51 goal of Uganda's decentralization program was to support local fiscal autonomy and improve 52 service delivery (Madinah, 2024). Disparities in financial management and budget execution, 53 54 however, remain a problem for many local governments. This study investigates the relationship between budget implementation and financial sustainability in Kabale District, a 55 56 prominent administrative unit in southwestern Uganda. The study offers empirical insights into the real-world difficulties and results of district-level fiscal policy by looking at budget 57 planning, execution effectiveness, income mobilization, and expenditure control. In order to 58 increase accountability and long-term sustainability, the findings are intended to strengthen 59 local government finance practices and inform policy improvements. 60

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Sound fiscal policies and the strength of budget execution systems are both necessary for 62 63 financial sustainability, which is the capacity of a government to fulfill its present and future 64 commitments without turning to excessive borrowing or stifling economic progress (Harchenko, 2024). However, there is still a lack of actual study on the connection between a 65 country's financial sustainability and the way budgets are implemented. This paper seeks to 66 fill this gap by examining the critical nexus between budget implementation practices and 67 financial sustainability. By analyzing key indicators, institutional practices, and policy 68 frameworks, the study contributes to a deeper understanding of how budget execution affects 69 70 fiscal resilience and long-term economic stability in various national contexts.

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The literature on budget execution and financial sustainability is reviewed at the outset of the article. The theoretical framework and research hypothesis are developed in the next part, and the research technique (sample, model, and variables) is shown in section four. The results, which are examined in the final part, are presented in part 5 along with closing remarks and recommendations for further research.

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78 **2. Literature review**

79 2.1 Financial sustainability

Financial sustainability is a growing field of study and has become a crucial concept within 80 81 the public sector (Bisogno et al., 2024; Nunes & Nunes, 2024). Initially, researchers primarily concentrated on the financial distress experienced by public-sector entities, aiming to identify 82 83 the potential causes behind such conditions (Bracci et al., 2024; Parker, 2024; Rejimon & 84 Usha, 2024; Kottala, S. Y., & Sahu, 2024; Eriotis, 2024). Other studies concentrated on how to improve the financial conditions of public administrations (Martínez Guzmán et al., 2024; 85 Pamisetty, 2024). More recent studies have explored the factors influencing financial 86 sustainability and the measures taken by governments to promote it (Vettriselvan et al., 2025; 87 88 Wagner & Raadschelders, 2025).

The fact that financial sustainability is a complex idea that is built on multiple aspects and 89 projected in a long-term perspective is one of the themes that unites these studies. In order to 90 91 evaluate their long-term fiscal sustainability, public sector organizations must take into account the interconnected aspects of debt, revenue, and services, according to the 92 93 International Public Sector Accounting Standards Board (IPSASB) (De Wolf get al., 2021). With this strategy, organizations can assess their ability to manage debt sustainability, 94 95 guarantee adequate income production, and maintain or modify service levels while reducing 96 their dependency on other variables that are beyond of their control. For well-informed decision-making and efficient public financial management, such thorough evaluations are 97 98 essential.

99 Therefore, one facet of fiscal sustainability is the capacity to fulfill present and future 100 financial obligations. Evaluating the government's ability to provide public services is equally 101 crucial; this evaluation needs to take into consideration both short-term performance and 102 long-term viability (Brusca et al., 2021). This suggests that maintaining a suitable level of 103 public service delivery must coexist with efficiently managing a public-sector entity's financial capability. Moreover, the execution of public programs and policies should uphold intergenerational equity by ensuring that public services remain accessible to both present and future generations, while also maintaining the long-term financial sustainability of these initiatives (Slama, 2024; Masoud, 2025). It can be difficult to strike a balance between these two issues, and doing so could result in conflicts between financial sustainability and democratic accountability (Saeed, 2024).

Again, the ability of an organization to manage its financial resources in a way that guarantees long-term operational viability is commonly referred to as financial sustainability (Nunes & Nunes, 2024). It involves having the capacity to make enough money, keep cash on hand, and make investments in future expansion without unduly depending on outside funding or debt.

Measures of liquidity evaluate a company's capacity to fulfill immediate obligations,demonstrating its resilience and sound financial standing.

- *Current Ratio and Quick Ratio*: Commonly used to assess the capacity to cover short term liabilities. The current ratio considers all current assets, while the quick ratio
 excludes inventories, focusing on more liquid assets (Hasidi, Baheri & Hajar, 2024).
- *Cash Ratio*: A stricter measure that evaluates the immediate liquidity available from
 cash and cash equivalents (Bai et al., 2024; Zerbato, 2024).
- *Cash Flow Indicators*: Operating cash flow relative to current liabilities is often used
 to provide a dynamic view of liquidity, beyond static balance sheet metrics (Youssef,
 2024).

According to studies by Inrawan, Sembiring & Loist (2025), if too much money is invested in
non-productive liquid assets, high liquidity may signal underutilization of resources even
though it may also reflect good short-term health.

Revenue generation is a fundamental aspect of financial sustainability, particularly in thenon-profit and public sectors.

Revenue Diversification: A varied revenue base increases financial sustainability by
 lowering reliance on a single source of funding (Ngcobo, Marimuthu & Stainbank ,
 2024). To measure revenue concentration, the Herfindahl-Hirschman Index is
 frequently employed.

Own-source Revenue: According to the research on public finance, intergovernmental transfers are less sustainable than a larger share of own-source revenue (such as taxes and fees) (Boadway, Shah & Shah, 2024).

Growth and Stability of Revenue: Consistent revenue growth signals resilience.
 Fluctuations in revenue, particularly in government and non-profit organizations, can
 jeopardize service delivery (Gebretsadik, 2024).

140 2.1.1 Integrated Frameworks

Metrics related to revenue and liquidity are essential for comprehending and assessing financial sustainability. Long-term viability is supported by sustained revenue creation, whereas liquidity guarantees short-term operational continuity. The most thorough evaluation of financial health is provided by an integrated approach that combines the two.

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146 2.2 Budget Implementation

147 The process of implementing approved budgets involves allocating and using financial 148 resources to accomplish predetermined policy objectives (Nguyen, 2024). It is a crucial stage 149 in the cycle of public financial management and impacts how well fiscal planning works.

In the public financial management (PFM) cycle, budget implementation is a crucial stage that guarantees the shift from planning to real service delivery (Tettey, 2024). The government's budgetary priorities are outlined in the budget, but their success primarily rests on how well they are implemented. Despite its significance, budget execution issues plague many nations, particularly developing ones, impeding development results (Aung, 2024).

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The discrepancy between authorized budgets and actual spending is one of the main problems with budget implementation (Ramlall & Grobbelaar, 2024). Unrealistic income projections, inadequate cash flow management, and fund release delays can result in under-execution or resource misallocation. This has the potential to erode public confidence, delay project completion, and lessen the return on public investments (Purba, 2025).

Additionally, institutional capability is crucial. Inefficient budget implementation is more likely to occur in nations with weak financial institutions, little technical know-how, and little monitoring resources. Also, political meddling in money reallocation can skew priorities and weaken budgetary restraint, particularly in situations where accountability and openness are missing (Azure, Alawattage & Lauwo, 2024). The effectiveness of the oversight and spending controls is another crucial factor. When procurement, reporting, and auditing processes are inadequate, inefficiencies, corruption, or waste may jeopardize implementation (Kokogho et al.,2024). Results can be greatly enhanced by bolstering internal controls and encouraging external accountability, for example, through civil society involvement or legislative oversight (Ramlall & Grobbelaar, 2024).

However, realistic budget planning, robust public financial management systems, prompt revenue collection, and a focus on performance-based budgeting are frequently linked to successful budget implementation (Huy & Phuc, 2022). Higher implementation rates and more consistent public service delivery are typically found in nations that tie budgetary allocations to results and uphold strict monitoring procedures (Nguyen, 2024).

To sum up, strengthening technical capability, increasing institutional accountability, and coordinating political incentives with development goals are all necessary components of a comprehensive strategy for better budget execution. Even the best-designed budgets cannot result in significant gains in the general welfare if they are not implemented well.

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181 3. Theoretical framework and research hypothesis182

This study is based on Resource-Based Theory (RBT) and Public Financial Management
(PFM) Theory, which together offer a solid basis for comprehending the connection between
financial sustainability and budget implementation (Mutua, 2024).

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According to Awoonor (2025), PFM Theory emphasizes the significance of efficient budgeting procedures in fostering accountability, transparency, and effective resource allocation in the public sector. It makes the case that maintaining budgetary restraint and providing public services in a sustainable manner depend on properly executed budgets. This implies that Kabale District's financial stability may be directly jeopardized by delays, inefficiencies, or deviations during budget implementation.

In addition, Resource-Based Theory asserts that an organization's ability to maintain its financial viability is contingent upon its ability to effectively employ its internal resources, such as local government (Keskin et al., 2025). This encompasses human capital, financial systems, technical know-how, and institutional frameworks. Financial instability results from the underutilization or misallocation of these resources due to inadequate budget execution procedures (Mu'min & Vedpathak, 2025).

Drawing from these theories, the study hypothesizes that certain dimensions of budget implementation—such as commitments and payments—have significant effects on financial sustainability. Specifically, honest commitments, and robust payent systems are expected to positively influence sustainability, while political interference is expected to have a negative impact (Pierre & Mombeuil, 2025). Accordingly, the basic hypothesis this research intends to test is:

- 206 H₁. Budget implementation has no statistically significant effect on financial sustainability.
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208 **4. Methods**

209 *4.1 Research Design*

This study used a quantitative technique using a descriptive cross-sectional design (Slater & Hasson, 2025). The design was chosen to enable data collection at a single moment in order to evaluate the connection between Kabale District's financial sustainability and budget implementation. Using a quantitative approach made it possible to measure factors pertaining to commitments and payments, and financial sustainability as well as objectively test the suggested hypotheses using powerful statistical tools like structural equation modelling (SEM).

217 4.2 Study Population and Sampling

Employees of Kabale District's local government, sub-county chiefs, finance officers, accountants, procurement workers, and planners made up the target population. These organizations were chosen due to their direct participation in the creation and implementation of the budget.

To guarantee representation across different departments and administrative entities, a stratified random sampling technique was employed. Using Yamane's method (1967), a sample size of 360 respondents was chosen to ensure a statistically acceptable margin of error and confidence level.

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227 *4.3 Data Collection Methods*

228 Selected respondents were given structured questionnaires to complete in order to gather 229 primary data. The survey included closed-ended questions with a 5-point Likert scale to 230 gauge respondents' opinions of financial sustainability metrics and budget implementation 231 procedures.

The questionnaire was pre-tested on a small sample before the primary data collection to guarantee its reliability, relevance, and clarity. Revisions were made as needed in light of the comments.

5. Results

5.1 Descriptive analysis

Table 1 illustrates the descriptive results of the survey participants. The gender distribution
among respondents provides an essential insight into inclusivity in public financial
management in Kabale District.

Table 1: Demographic characteristics of the survey respondents

Variable	Category	Frequency and Percent	
Conder	Male	231(64.2)	
Gender	Female	129(35.8)	
	18-30	43(11.9)	
•	31-40	112(31.1)	
Age	41-50	113(31.4)	
	Over 50	92(25.6)	
	Certificate and Below	149(41.4)	
Onelification	Diploma	110(30.6)	
Quanneation	Degree	93(25.8)	
	Post Graduate Degree	8(2.2)	
	2-5	97(26.9)	
Fime worked with the district	6-10	148(41.1)	
	11-20 and over	115(31.9)	
	District chairperson (LC 5)	1(0.3)	
	Chief Accounting Officer (CAO)	1(0.3)	
	Mayor	1(0.3)	
	L.C.s III	14(3.9)	
Position held at District	Sub-County Chiefs	14(3.9)	
	Heads of department	100(27.7)	
	Finance Officers	50(13.9)	
	Administrative Staff	50(13.9)	
	Councillors	50(13.9)	
	Citizens	79(21.9)	

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However, from the findings, there is male dominance in participation 234 (64.2%), reflecting 258 persistent gender disparities within administrative and financial roles. The age 259 categorization—(18-30), (31-40), (41-50), and over 50—highlights the generational 260 composition of personnel involved in budget implementation and financial planning. 8-30 261 years: This group typically includes entry-level employees or early-career professionals. 262 Limited representation 43 (11.9 %) as indicated in Table 1 might indicate a lack of youth 263 engagement, which could hinder innovation and future leadership development in Kabale 264 district. Greater youth participation would enhance succession planning and inject new ideas 265 into financial sustainability efforts which is not the case for this study's observation. 31-40 266 years: Often in mid-level management, this age group plays a pivotal role in implementing 267 268 policy decisions. A strong presence 112 (31.1%) as depicted in Table 1, suggests active involvement in operational and budget implementation roles in Kabale district local 269 270 government administration. This age group bridges institutional knowledge and dynamic execution capacity. 41-50 years old: People in this group typically hold senior roles and have 271

a wealth of expertise. In complex budgeting procedures, their representation 113 (31.4%) 272 guarantees continuity, supervision, and well-informed decision-making in the district. Over 273 50 years: This group includes senior advisors and officials. Overrepresentation 92 (25.6%) 274 could make it difficult to integrate contemporary fiscal instruments and technology, even 275 while their experience and institutional memory are vital. This highlights the necessity of 276 mentoring younger experts and information transfer initiatives. 277

5.2 Exploratory factor analysis 278

279 To determine the underlying factor structure of the budget implementation (BI) construct and 280 to confirm the dimensionality of the measurement items, exploratory factor analysis (EFA), was carried out (Goretzko, 2025). This statistical method is especially helpful when the 281 construct's theoretical framework is still being developed or when modifying pre-existing 282 instruments for a novel setting (Parvez, Moridpour & Saha, 2025), like Kabale District, 283 284 Uganda.

Ten indicators (D1, D2, D3, D4, D5, D6, D7, D8, D9, and D10) made up the Budget 285 286 implementation construct. When evaluating the measuring scales' reliability, no item was deleted. The factor loading for each item was greater than 0.4, and the corresponding 287 eigenvalues are shown in Table 2. Catell's scree plot, as seen in Figure 1, shows a distinct 288 break following the second factor, indicating that two components were retained 289

	Rotated solution			
Component	Eigen Value	Proportion	Cumulative	
		Variance		
Factor 1	4.685	0.301	0.301	
Factor 2	1.226	0.198	0.498	
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	Fac	tor		

Table 2: Eigenvalues of budget implementation (BI) 290

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294 Figure 1: Scree plot for budget implementation

The EFA was performed using principal component analysis with varimax rotation Table 3, to enhance interpretability (Ahmed & Maruod, 2025). Key assumptions, including sample adequacy (assessed through the Kaiser-Meyer-Olkin (KMO) measure) and sphericity (tested using Bartlett's Test), were evaluated to ensure the data's suitability for factor analysis (Salowi et al., 2025).

Table 3 shows the outcomes of the EFA's factor rotation for budget implementation, which 301 includes the items' extraction. There were ten BI elements that were extracted into two factors 302 with loadings greater than 0.4. The results revealed that the budget implementation construct 303 304 loaded onto two distinct factors, each with eigenvalues greater than 1, explaining a cumulative variance of 49.8%. Items with factor loadings below 0.40 were excluded to 305 enhance construct validity. The retained factors represent key dimensions of budget 306 implementation such as payments (PAY), and commitments (COM) Table 4, reflecting the 307 practical realities of public financial management at the district level. The EFA results affirm 308 that the construct is multi-dimensional and provide a sound empirical basis for subsequent 309 reliability testing and regression analysis in the SEM frame work (Taye, Semela & Assefa, 310 2025). 311

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	F	Factors		
Item	1	2		
D9	0.755	I		
D8	0.729			
D 7	0.634			
D10	0.634			
D5	0.604			
D6	0.540			
D4	0.504			
D1		0.787		
D2		0.738		
D3		0.561		

Table 3: BI Rotated Component Matrix

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Table 4: BI Results for EFA and Validity Analysis



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320 5.3 Structural Equation Modelling

Structural Equation Modelling (SEM) was employed to examine the relationships between
the observed indicators and the latent construct of budget implementation (Almeida, 2024).
SEM is a robust multivariate statistical technique that combines factor analysis and multiple
regression, allowing for the simultaneous estimation of measurement and structural models,
Figures 2 & 3 respectively (Ghosh, 2024).





327 Figure 2: Measurement model for budget implementation

The analysis's objectives were to evaluate the model fit of the budget implementation construct and confirm the theoretical framework discovered by exploratory factor analysis (EFA), Section 5.2. In order to verify that all observed variables (payments (PAY) and commitments (COM)) accurately measured their corresponding latent dimensions, the measurement model was examined using Confirmatory Factor Analysis (CFA), where standardized factor loadings were verified. From figure 2, the standardized factor loading are 0.63 and 0.85 for PAY and COM respectively.

Model fit was assessed using multiple goodness-of-fit indices, including the Comparative Fit Index (CFI), Tucker-Lewis Index (TLI), Root Mean Square Error of Approximation (RMSEA), and Chi-square statistics. Acceptable thresholds (e.g., CFI > 0.90, RMSEA < 0.08) indicated a good fit between the model and the data. With CFI = 1.000, TLI = 1.000, PNFI = 0.000, RMSEA = 0.000, and SRMR = 0.000, the measurement model demonstrated an acceptable data fit.



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342 Figure 3: Measurement Model for Financial Sustainability

The financial sustainability (FS) one-factor congeneric measurement model was finally evaluated. Two parcels categorized as revenue generation (RVG) and liquidity (LIQ) were used to measure the FS construct. The conceptual model stated that the EFA results and previous research supported this. As shown in Figure 3, equality restrictions were thus placed on one of the factor loadings constructs. The parcels' factor loadings satisfied the minimal requirement of 0.5. A moderate data fit was provided by the measurement model ($\chi 2/df =$ 2.102, P=0.247, CFI = 1.000, TLI = 1.000, PNFI = 0.000, and RMSEA = 0.000).

350 5.3.1 Hypotheses Testing

The direct effect of the exogenous variable (budget implementation) on the endogenous factor (financial sustainability) were reported by assessing the significance of the path coefficients. In hypothesis testing, the critical ratio (CR) or t-value is the most important test (Góes, 2025). If the *t*-corresponding p-value is below a certain threshold (e.g., $\alpha = .05$), the null hypothesis is rejected and a conclusion is made that, the exogenous and endogenous variables have a statistically significant association.

- Null hypothesis H₁ stated that, "*budget implementation had no statistically significant effect on financial sustainability*". Also, according to the findings, the null hypothesis was rejected in favour of the alternative as budget implementation was positively and statistically significant. The path coefficient was $\beta = 0.955$ at p <0.05 significance level and t-value = 28.662. This implies that the budget implementation positively affects financial sustainability Table 5.
- **Table 5**: Effect of budget implementation on financial sustainability

					95% Conf	95% Confidence interval	
	Std Est.	Std Err.	t-value	p-value	lower	upper	
$BI \to FS$	0.955	0.033	28.662	< 0.001	0.890	1.020	

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The structural model, Figure 4 further explored how budget implementation influences financial sustainability. Path coefficients were analyzed to determine the strength and significance of these relationships.



Figure 4: Structural model with path coefficients

371 Overall, SEM provided a comprehensive validation of the budget implementation construct,

372 confirming its multidimensionality and clarifying the interrelationships among key budgetary373 components in the context of Kabale District.

6. Discussion of results

The goal of the study was to test the null hypothesis (H1), according to which "budget 375 implementation has no statistically significant effect on financial sustainability." The 376 377 alternative hypothesis was chosen above the null hypothesis based on the findings of the structural equation modelling. The findings revealed that budget implementation had a 378 positive and statistically significant effect on financial sustainability, with a path coefficient 379 of $\beta = 0.955$, a t-value of 28.662, and a p-value less than 0.05. This strong and significant 380 relationship indicates that effective budget implementation directly enhances the financial 381 382 sustainability of Kabale District.

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The high path coefficient indicates that the district's capacity to sustain long-term financial stability is significantly influenced by advancements in payments (settlement of financial obligations), and commitments (formal obligation to expend resources in the future). These findings are consistent with public finance theory (Hemel, 2025; Jun, 2025), which highlights that attaining fiscal sustainability in local governments requires careful and open budget execution (Akayuri, Ampong & Apau, 2025).

In practical terms, the findings underscore the importance of strengthening budget
 implementation mechanisms as a strategic approach to ensuring stable and predictable
 financial management within the district.

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394 7. Conclusion

Examining the connection between budget implementation and financial sustainability in Kabale District, Uganda, was the goal of this study. The results make it abundantly evident that local governments' financial sustainabvility is greatly impacted by their ability to implement budgets effectively. Strong budget execution procedures, which are defined by payments and commitments as per this study, are crucial for preserving fiscal restraint and long-term financial stability, as the null hypothesis was rejected.

402 The positive and statistically significant relationship between budget implementation and 403 financial sustainability ($\beta = 0.955$, p < 0.05) highlights the critical role of operational 404 efficiency in public financial management. The results imply that local governments should 405 prioritize strengthening institutional capacity, enhancing staff competence, and improving 406 accountability mechanisms to optimize budget performance.

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Additionally, the respondents' demographic analysis indicated a workforce with a diverse range of educational and professional experiences, but it also identified areas that require more inclusion, particularly with regard to gender balance and youth. Sustaining long-term gains in fiscal governance will require targeted investment in capacity building, especially among marginalized groups and early-career professionals.

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This study's conclusion emphasizes how crucial efficient budget implementation is to longterm financial sustainabvility. It urges intentional policy initiatives to fortify district-level financial institutions, encourage broad participation, and bolster budgeting processes. In addition to Kabale District, other Ugandan local governments and those operating in comparable developing environments might learn a lot from these observations.

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