

REVIEWER'S REPORT

Manuscript No.: IJAR-52384

Date: 21-06-2025

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

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: Mr Bilal Mir

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

Comments (*Use additional pages, if required*)

Reviewer's Comment / Report

General Assessment:

This study provides a focused and empirically grounded investigation into the relationship between budget implementation and financial sustainability within a local government context in Uganda. The research is timely, especially given the broader discourse on public financial management (PFM) in developing economies. It effectively integrates both theoretical and methodological components to produce a compelling narrative on fiscal performance and sustainability.

Abstract:

The abstract succinctly summarizes the research problem, methodology, key findings, and implications. The inclusion of the SEM (Structural Equation Modelling) approach demonstrates methodological rigor. The abstract also clearly presents the key result ($\beta = 0.955$, $p < 0.05$), which reflects a strong positive relationship between budget implementation and financial sustainability. The concluding remarks offer actionable insights, such as the need for capacity building and institutional reforms.

REVIEWER'S REPORT

Introduction:

The introduction is well-structured and articulates the global and local relevance of the study. It demonstrates a strong understanding of the challenges facing budget execution across different economic contexts. The authors successfully position the study within a broader fiscal discourse, referencing global challenges like climate change, demographic shifts, and post-crisis recovery. The citation of recent scholarly sources lends credibility and currency to the discussion.

Thematic Clarity:

The manuscript demonstrates a clear conceptual understanding of the core constructs: budget implementation and financial sustainability. By defining these within the practical realities of local government operations, the study bridges the gap between academic theory and policy application.

Methodological Rigor:

The use of SEM as an analytical tool reflects a high level of statistical sophistication and is well-suited for examining complex relationships between latent variables. The quantitative design, combined with a focus on commitments and payment practices, adds precision to the analysis. The demographic segmentation further enhances the depth of the dataset and allows for context-sensitive interpretation.

Findings and Implications:

The results offer strong empirical support for the hypothesis that effective budget implementation contributes to financial sustainability. The reported coefficient ($\beta = 0.955$) is both statistically significant and practically meaningful. The implications drawn—from capacity building to institutional reform—are appropriately grounded in the data and offer clear policy direction for stakeholders in public financial management.

Language and Presentation:

The language is formal, clear, and academic. Terminology is used appropriately, and technical language is balanced with accessibility for a broader policy audience. The manuscript is free of grammatical errors and demonstrates a logical flow from abstract to introduction and beyond.

Scholarly Contribution:

The paper contributes valuable insights to the literature on fiscal governance in sub-Saharan Africa, particularly at the local government level—an area often underrepresented in empirical fiscal research. The Kabale District case provides a strong contextual lens that enhances the relevance of the study's findings for other decentralized governance systems in similar economies.

International Journal of Advanced Research

Publisher's Name: Jana Publication and Research LLP

www.journalijar.com

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Conclusion (Inferred):

Although not included in the excerpt, the abstract and introduction provide a good indication that the study ends with policy-relevant conclusions and offers a framework for improving fiscal sustainability through better implementation mechanisms.

Overall Evaluation:

This is a well-conceived and thoroughly executed study that addresses a critical issue in public financial management. It combines empirical rigor with policy relevance and offers a replicable framework for similar contexts. The paper will be of interest to academics, policymakers, and practitioners involved in fiscal planning, budget oversight, and governance in developing nations.