Journal Homepage: -www.journalijar.com

INTERNATIONAL JOURNAL OF ADVANCED RESEARCH (IJAR)

Article DOI:10.21474/IJAR01/ 21110
DOI URL: http://dx.doi.org/10.21474/IJAR01/ 21110

RESEARCH ARTICLE

BUDGET IMPLEMENTATION AND FINANCIAL SUSTAINABILITY: EVIDENCE FROM KABALE DISTRICT-UGANDA

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Manuscript Info

Manuscript History
Received: 04 April 2025
Final Accepted: 07 May 2025
Published: June 2025

Key words:-
Budget Implementation, Financial Sustainability, Liquidity, Commitments, Payments

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 ($\beta = 0.955$, $\mathbf{p} < 0.05$), 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.

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 carrying out budgeted spending and tax collection—connects policy intentions with observable results (Wang, 2024). Yet, many governments still struggle to convert budget plans into efficient and long-lasting fiscal performance, even in the face of the increased emphasis on accountability, transparency, and fiscal restraint (Kathiarayan & Affandi, 2024).

Globally, budget deviations, resource misallocation, and deficits that jeopardize macroeconomic stability are frequently the consequence of fiscal mismanagement, weakened institutional frameworks, and political pressures (Kolawole et al., 2025). These problems are especially severe in poor and growing nations, where a lack of fiscal room and reliance on outside funding make them more susceptible to shocks (Kathiarayan & Affandi, 2024). Stronger alignment between budget implementation and long-term fiscal goals is required, even in affluent nations, due to pressures from aging populations, climate change adaptation, and post-crisis recovery (Jalles et al., 2025).

A key factor in determining financial sustainability is the efficient execution of the budget, especially in emerging nations with decentralized government systems (Islam, 2025). The goal of Uganda's decentralization program was to support local fiscal autonomy and improve service delivery (Madinah, 2024). Disparities in financial management

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and budget execution, however, remain a problem for many local governments. This study investigates the relationship between budget implementation and financial sustainability in Kabale District, a 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 planning, execution effectiveness, income mobilization, and expenditure control. In order to increase accountability and long-term sustainability, the findings are intended to strengthen local government finance practices and inform policy improvements.

Sound fiscal policies and the strength of budget execution systems are both necessary for financial sustainability, which is the capacity of a government to fulfill its present and future 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 country's financial sustainability and the way budgets are implemented.This paper seeks to fill this gap by examining the critical nexus between budget implementation practices and financial sustainability. By analyzing key indicators, institutional practices, and policy frameworks, the study contributes to a deeper understanding of how budget execution affects fiscal resilience and long-term economic stability in various national contexts.

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.

Literature Review:-

Financial sustainability

Financial sustainability is a growing field of study and has become a crucial concept within 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 the potential causes behind such conditions(Bracci et al., 2024; Parker, 2024; Rejimon& Usha,2024; Kottala, S. Y., & Sahu, 2024; Eriotis,2024). Other studies concentrated on how to improve thefinancial conditions of public administrations (Martínez Guzmánet al., 2024; Pamisetty, 2024).More recent studies have explored the factors influencing financial sustainability and the measures taken by governments to promote it (Vettriselvan et al., 2025; Wagner& Raadschelders, 2025).

The fact that financial sustainability is a complex idea that is built on multiple aspects and projected in a long-term perspective is one of the themes that unites these studies.In order to evaluate their long-term fiscal sustainability, public sector organizations must take into account the interconnected aspects of debt, revenue, and services, according to the International Public Sector Accounting Standards Board (IPSASB) (De Wolfqet al., 2021). With this strategy, organizations can assess their ability to manage debt sustainability, guarantee adequate income production, and maintain or modify service levels while reducing 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 essential.

Therefore, one facet of fiscal sustainability is the capacity to fulfill present and future financial obligations. Evaluating the government's ability to provide public services is equally crucial; this evaluation needs to take into consideration both short-term performance and long-term viability (Brusca et al., 2021).This suggests that maintaining a suitable level of 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 the non-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).

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.

Budget Implementation

The process of implementing approved budgets involves allocating and using financial resources to accomplish predetermined policy objectives (Nguyen, 2024). It is a crucial stage 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).

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.

Theoretical framework and research hypothesis

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).

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, honestcommitments, 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:

$H0_1$. Budget implementation has no statistically significant effect on financial sustainability.

Methods:-

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).

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.

Data Collection Methods:-

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

Results:-

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
Gender	Male	231(64.2)
	Female	129(35.8)
Age	18-30	43(11.9)
	31-40	112(31.1)
	41-50	113(31.4)
	Over 50	92(25.6)
Qualification	Certificate and Below	149(41.4)
	Diploma	110(30.6)
	Degree	93(25.8)
	Post Graduate Degree	8(2.2)
Time worked with the district	2-5	97(26.9)
	6-10	148(41.1)
	11-20 and over	115(31.9)
Position held at District	District chairperson (LC 5)	1(0.3)
	Chief Accounting Officer (CAO)	1(0.3)
	Mayor	1(0.3)
	L.Cs III	14(3.9)
	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)

However, from the findings, there is male dominance in participation 234 (64.2%), reflecting persistent gender disparities within administrative and financial roles. The age categorization**—(18–30), (31–40), (41–50), and over 50**—highlights the generational composition of personnel involved in budget implementation and financial planning.**8–30 years**: This group typically includes entry-level employees or early-career professionals. Limited representation 43 (11.9 %) as indicated in Table 1 might indicate a lack of youth engagement, which could hinder innovation and future leadership development in Kabale district. Greater youth participation would enhance succession planning and inject new ideas into financial sustainability efforts which is not the case for this study's observation. **31–40 years:** Often in mid-level management, this age group plays a pivotal role in implementing 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 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 a wealth of expertise. In complex budgeting procedures, their representation113 (31.4%) guarantees continuity, supervision, and well-informed decision-making in the district. Over 50 years: This group includes senior advisors and officials. Overrepresentation 92 (25.6%) could make it difficult to integrate contemporary fiscal instruments and technology, even while their experience and institutional memory are vital. This highlights the necessity of mentoring younger experts and information transfer initiatives.

Exploratory factor analysis

To determine the underlying factor structure of the budget implementation (BI) construct and 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 construct's theoretical framework is still being developed or when modifying pre-existing instruments for a novel setting (Parvez, Moridpour& Saha, 2025), like Kabale District, Uganda.

Ten indicators (D1, D2, D3, D4, D5, D6, D7, D8, D9, and D10) made up the Budget 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 eigenvalues are shown in Table 2. Catell's scree plot, as seen in Figure1, shows a distinct break following the second factor, indicating that two components were retained

Table 2:-Eigenvalues of budget implementation (BI).

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

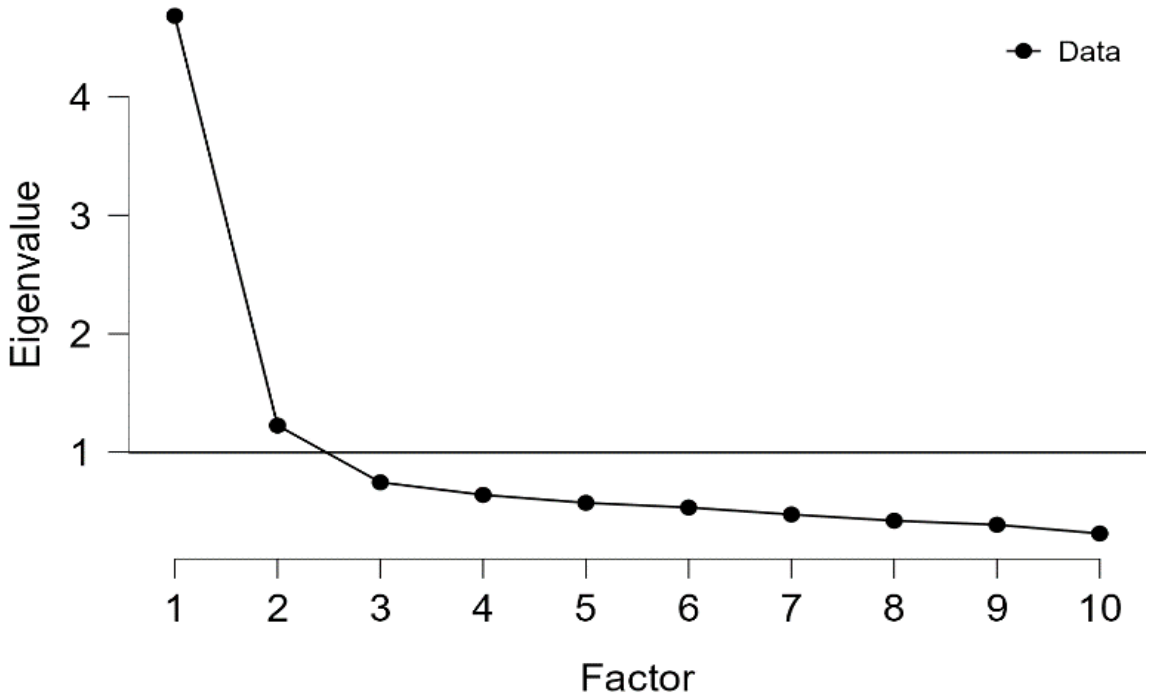

Figure 1:- Scree plot for budget implementation.

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 includes the items' extraction. There were ten BI elements that were extracted into two factors with loadings greater than 0.4. The results revealed that the budget implementation construct 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

enhance construct validity. The retained factors represent key dimensions of budget implementation such as payments (PAY), and commitments (COM) Table 4, reflecting the practical realities of public financial management at the district level.The EFA results affirm that the construct is multi-dimensional and provide a sound empirical basis for subsequent reliability testing and regression analysis in the SEM frame work (Taye,Semela& Assefa, 2025).

Table 3:-BI Rotated Component Matrix.

Item	Factors	
	1	2
D9	0.755	
D8	0.729	
D7	0.634	
D10	0.634	
D5	0.604	
D6	0.540	
D4	0.504	
D1		0.787
D2		0.738
D3		0.561

Table 4:-BI Results for EFA and Validity Analysis.

Item retained	Factor loading	Factor formed	KMO and Bartlett's test		Cronbach's alpha	Average variance extracted
			KMO	Sig. Bartlett's		
D9	0.773					
D8	0.749					
D7	0.679	COM	0.884	< 0.001	0.857	
D10	0.657					
D5	0.662					
D6	0.619					
D4	0.615					
D1	0.829					
D2	0.763	PAY	0.684	< 0.001	0.782	
D3	0.627					

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).

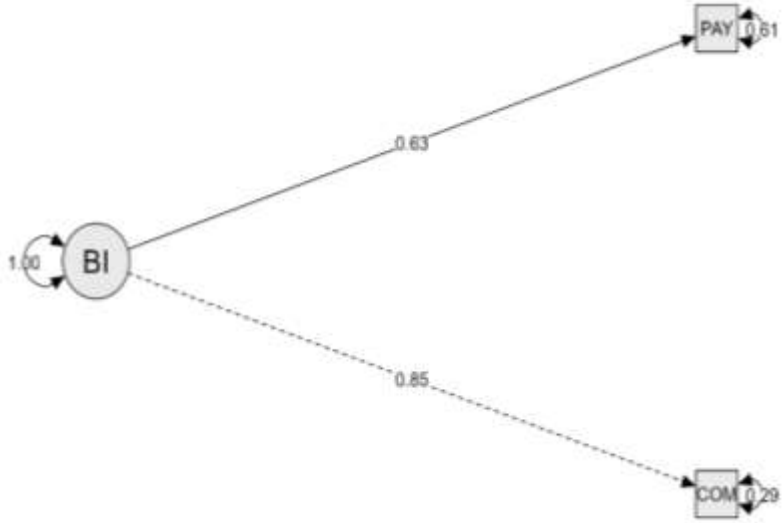

Figure 2:-Measurement model for budget implementation.

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.

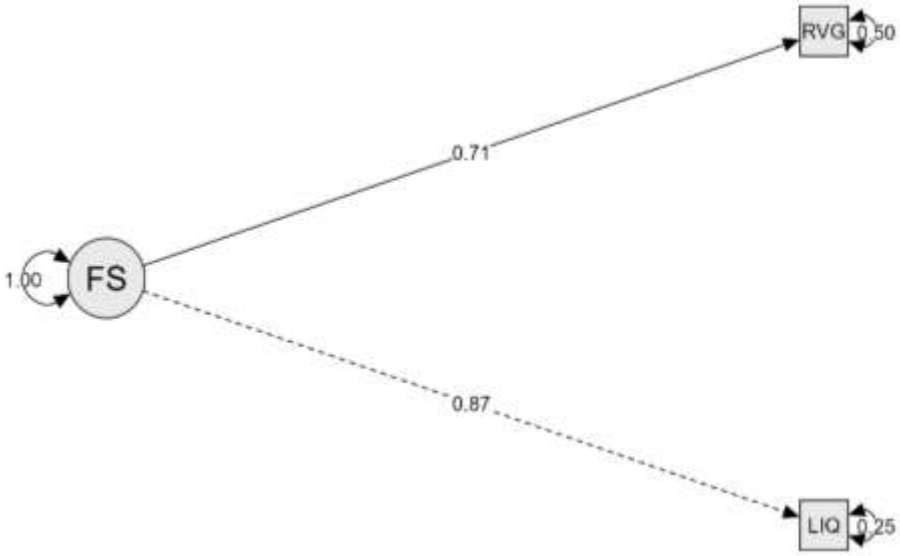

Figure 3:-Measurement Model for FinancialSustainability.

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 (χ2/df = 2.102, P=0.247, CFI = 1.000, TLI = 1.000, PNFI = 0.000, and RMSEA = 0.000).

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., α =.05), the null hypothesis is rejected and a conclusion is made that, the exogenous and endogenous variables have a statistically significant association.

Null hypothesis H_1 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 β = 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% Confidence interval	
	Std Est.	Std Err.	t-value	p-value	lower	upper
BI → FS	0.955	0.033	28.662	< 0.001	0.890	1.020

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

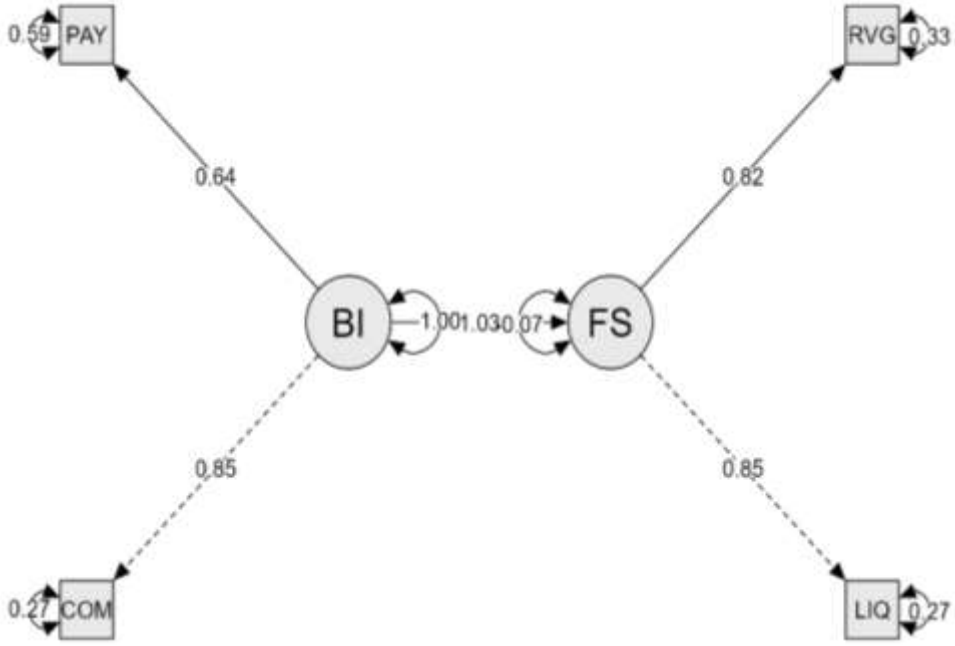

Figure 4:- Structural model with path coefficients.

Overall, SEM provided a comprehensive validation of the budget implementation construct, confirming its multidimensionality and clarifying the interrelationships among key budgetary components in the context of Kabale District.

Discussion of Results:-

The goal of the study was to test the null hypothesis (H1), according to which "budget implementation has no statistically significant effect on financial sustainability." The 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 positive and statistically significant effect on financial sustainability,with a path coefficientof**β** = 0.955**, a**t-value of 28.662, and a **p-value less than 0.05**. This strong and significant relationship indicates that effective budget implementation directly enhances the financial sustainability of Kabale District.

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.

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.

The positive and statistically significant relationship between budget implementation and financial sustainability ($\beta = 0.955$, $p < 0.05$) highlights the critical role of operational efficiency in public financial management. The results imply that local governments should prioritize strengthening institutional capacity, enhancing staff competence, and improving accountability mechanisms to optimize budget performance.
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.
This study's conclusion emphasizes how crucial efficient budget implementation is to long-term 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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