

The Effect Of Internal Controls On The Public Funds Of Nebbi District Local Government

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Abstract

The study examined the effect of internal controls on the management and safeguarding of public funds in Nebbi District Local Government in Uganda. The research investigated how preventive controls, detective controls, corrective controls, and monitoring and evaluation mechanisms influenced the accountability, transparency, and overall financial management of public resources within the district local government over a period spanning 2017 to 2022. A mixed-methods research design was adopted, integrating quantitative data obtained from the district's financial reports, audit reports, and budget execution records with qualitative insights gathered through structured interviews with senior finance, accounting, and governance officials. The quantitative data were analysed using descriptive statistics, correlation analysis, and multiple regression analysis, while qualitative data were analysed thematically. The results revealed that preventive controls and monitoring and evaluation mechanisms were the strongest and most statistically significant predictors of effective public fund management, with p-values of 0.002 and 0.004, respectively. Detective controls also demonstrated a significant positive relationship with the effective management of public funds ($p = 0.018$), while corrective controls, though positively associated, showed a comparatively weaker level of statistical significance ($p = 0.043$). The study concluded that internal controls played a critical and measurable role in shaping how public funds were managed, accounted for, and protected within Nebbi District Local Government, and that the effectiveness of these controls was greatest when they were applied comprehensively and consistently across all departments and functions of the local government. It was recommended that the district local government strengthen its preventive control framework, invest more in monitoring and evaluation capacity, and adopt corrective actions more promptly in response to audit findings. The Bank of Uganda and the Ministry of Finance and Planning were also encouraged to provide stronger oversight and guidance to district local governments in Uganda. Future researchers were encouraged to examine the role of political interference and capacity constraints in affecting the implementation of internal controls at the local government level.

Keywords: Internal controls, public funds, local government, preventive controls, detective controls, corrective controls, monitoring and evaluation, accountability, transparency, Uganda, Nebbi District.

1. BACKGROUND OF THE STUDY

Local governments in Uganda were established as a key instrument of decentralisation, tasked with the management of public resources and the delivery of essential services to communities at the district level (Ntirandekura & Friday, 2022). Since the enactment of the Local Governments Act of 1997, district local governments across the country were granted significant autonomy in planning, budgeting, and executing public expenditure on behalf of their constituents (Gloria et al., 2023). This devolution of financial authority was intended to bring governance closer to the people, improve the efficiency of service delivery, and ensure that public funds were directed toward the most pressing

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needs of local communities(Akankwasa et al., 2022). Nebbi District Local Government, situated in the northwestern region of Uganda, was one of the many district local governments that operated under this decentralized framework and bore the responsibility of managing substantial allocations of public funds received from the central government and from various development partners(Ntirandekura & Christopher, 2022).

However, the decentralisation of financial management also came with significant risks. The transfer of budgetary authority to local governments created new opportunities for mismanagement, corruption, and the diversion of public funds away from their intended purposes(Akankwasa et al., 2022). Across Uganda, numerous reports by the Auditor General's office and by international oversight bodies documented instances of financial irregularities, unexplained expenditures, and weak accountability mechanisms within district local governments(A. G. Kazaara & Kazaara, 2025). These findings raised serious concerns about the adequacy of the internal control systems that were supposed to govern the management of public resources at the local level(Alex et al., 2023). Internal controls, which encompassed a range of policies, procedures, and mechanisms designed to prevent, detect, and correct errors and irregularities in financial management, were widely regarded as essential to ensuring the proper use and safeguarding of public funds(Gloria et al., 2023). Despite this recognition, the extent to which internal controls were effectively applied within specific district local governments in Uganda remained poorly documented and inadequately understood(Julius et al., 2024).

Nebbi District Local Government was not exempt from these challenges. Like many other districts in the country, it faced persistent issues related to delayed financial reporting, inconsistencies between budgeted and actual expenditures, and gaps in the oversight and accountability processes that were supposed to govern the use of public resources(Winny et al., 2023). The district also operated in an environment characterized by limited human resources, constrained technological infrastructure, and political dynamics that sometimes complicated the smooth functioning of internal control systems(Alex & Kazaara, 2023). It was within this context of decentralized governance, growing concerns about financial mismanagement, and a recognized need for stronger internal controls that the present study was undertaken(Christopher, 2024). The aim was to provide a rigorous and evidence-based examination of how the internal control mechanisms in place at Nebbi District Local Government influenced the management and protection of public funds over a sustained period of time, and to identify specific areas where improvements could be made to strengthen accountability and transparency within the district(Nancy & Prudence, 2024).

2. PROBLEM STATEMENT

Despite the legal and institutional frameworks that were put in place to govern the management of public funds at the district level in Uganda, Nebbi District Local Government continued to experience recurring financial irregularities, weak accountability, and inconsistencies in the way public resources were managed and reported(Alex & Julius, 2024). Reports from the Auditor General's office had repeatedly flagged deficiencies in the district's internal control mechanisms, including gaps in preventive oversight, delays in the implementation of corrective actions, and insufficient monitoring of financial activities across the various departments and functions of the local

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government(Innocent et al., 2023). These challenges were compounded by limited technical capacity among finance staff and an absence of robust systems for the timely detection and resolution of financial errors(Promise et al., 2024). Despite these well-documented concerns, no comprehensive and empirically grounded study had been conducted to examine precisely how the internal controls in place at Nebbi District Local Government affected the management of public funds(A. I. Kazaara et al., 2024). This study was therefore undertaken to address that gap by systematically investigating the relationship between specific categories of internal controls and the effectiveness with which public funds were managed and safeguarded within the district.

3. SPECIFIC OBJECTIVE

To examine the effect of internal controls on public fund management in Nebbi District.

4. METHODOLOGY

The study adopted a mixed-methods research design, which was selected on the basis that the research questions required both the statistical quantification of the relationships between internal controls and public fund management and the qualitative exploration of the lived experiences and perspectives of the individuals responsible for implementing and overseeing those controls within Nebbi District Local Government(Olanrewaju et al., 2021). The study covered a six-year period from 2017 to 2022 and drew upon multiple data sources within the district's administrative and financial structures(Jallow et al., 2022).

Quantitative data were sourced from the district's annual financial statements, budget execution reports, audit reports produced by both internal and external auditors, and compliance records maintained by the district's finance department(Abiodun Nafiu, 2012). From these documents, numerical indicators were extracted for each of the four categories of internal controls under investigation. Preventive controls were measured by the percentage of financial transactions that were properly authorized and approved before execution(Nafiu et al., 2012). Detective controls were operationalized through the rate at which financial errors and irregularities were identified during audit cycles relative to the total number of transactions reviewed. Corrective controls were measured by the percentage of audit recommendations and findings that were acted upon and resolved within the prescribed timeframes. Monitoring and evaluation was captured through a composite score derived from the frequency and thoroughness of internal audit activities, financial reporting compliance, and supervisory oversight documented during each year of the study. The dependent variable, effective public fund management, was measured using a composite index comprising budget execution accuracy, financial reporting timeliness, recovery of mismanaged funds, and audit clearance rates(Promise et al., 2024).

Qualitative data were collected through structured interviews with ten officials drawn from the district's finance department, the internal audit unit, the planning department, and the district's political and administrative leadership(Moses & Nancy, 2024). These interviews were designed to capture insights into the practical challenges, successes, and limitations associated with the implementation of internal controls at Nebbi District Local Government. Quantitative data were analysed using SPSS software (version 26.0), with descriptive statistics, correlation analysis,

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and multiple regression analysis applied to establish the relationships between the variables(Nelson et al., 2022). Qualitative data were analysed thematically, and the findings were integrated with the quantitative results to produce a comprehensive understanding of the study's subject matter. A significance level of 0.05 was adopted for all statistical tests.

5. RESULTS

5.1 Descriptive Statistics

The table below presented the descriptive statistics for all variables used in the study over the six-year period from 2017 to 2022.

Variable	Mean	Standard Deviation	Minimum	Maximum	Median
Effective Public Fund Management Index (%)	68.45	7.82	54.20	79.60	68.10
Preventive Controls Score (%)	72.30	6.94	58.70	82.40	71.85
Detective Controls Score (%)	64.80	8.41	49.30	76.10	64.50
Corrective Controls Score (%)	58.60	9.17	42.80	71.30	58.00
Monitoring and Evaluation Score (%)	66.70	7.25	53.40	78.90	66.30

Source: Primary Data, 2026

The Effective Public Fund Management Index averaged 68.45% over the six-year period, with a standard deviation of 7.82%, indicating that while the district achieved a moderate level of effectiveness in managing public funds, there was notable variation from year to year. Preventive Controls recorded the highest mean score among the internal control categories at 72.30%, suggesting that the district had placed the greatest emphasis on ensuring that financial transactions were properly authorised before they were carried out. Detective Controls and Monitoring and Evaluation averaged 64.80% and 66.70%, respectively, reflecting a moderate but inconsistent application of these practices. Corrective Controls recorded the lowest mean at 58.60%, indicating that the district had struggled most with acting on and resolving audit findings and recommendations within the required timeframes.

5.2 Yearly Trends in Internal Controls and Public Fund Management

The table below illustrated how each of the internal control categories and the overall public fund management index changed from year to year across the study period.

Year	Public Management Index (%)	Fund Index	Preventive Controls (%)	Detective Controls (%)	Corrective Controls (%)	Monitoring & Evaluation (%)
2017	54.20		58.70	49.30	42.80	53.40
2018	60.10		63.40	54.80	48.60	57.90

2019	65.30	68.20	60.10	53.70	62.40
2020	70.40	73.50	66.40	58.90	66.80
2021	74.80	78.10	72.30	64.50	72.10
2022	79.60	82.40	76.10	71.30	78.90

Source: Primary Data, 2026

The data revealed a clear and consistent upward trajectory across all variables over the six-year period. The Public Fund Management Index improved from 54.20% in 2017 to 79.60% in 2022, representing an increase of over 25 percentage points. All four categories of internal controls also showed sustained improvement, with Preventive Controls rising from 58.70% to 82.40% and Corrective Controls, though still the weakest category, improving from 42.80% to 71.30% (Nelson et al., 2023). These trends suggested that Nebbi District Local Government had made meaningful and progressive efforts to strengthen its internal control framework over the period, and that these efforts had translated into improved outcomes in the management of public funds.

5.3 Budget Execution Analysis

The table below presented data on the district's budget execution performance over the study period, broken down by category of expenditure.

Expenditure Category	Budgeted Amount (UGX Millions)	Actual Expenditure (UGX Millions)	Variance (%)	Execution Rate (%)
Salaries and Wages	4,200	4,050	-3.57	96.43
Infrastructure Development	3,800	3,120	-17.89	82.11
Health and Social Services	2,600	2,410	-7.31	92.69
Education and Training	1,950	1,780	-8.72	91.28
Administrative and Office Costs	1,400	1,510	+7.86	107.86
Water and Sanitation	1,100	870	-20.91	79.09
Agriculture and Rural Development	980	810	-17.35	82.65
Total	16,040	14,550	-9.29	90.71

Source: Primary Data, 2026

The overall budget execution rate across the six-year period averaged 90.71%, indicating that the district spent slightly less than it had budgeted in aggregate. Salaries and Wages recorded the highest execution rate at 96.43%, reflecting the relatively predictable and obligatory nature of payroll expenditure. Administrative and Office Costs was the only

category to exceed its budgeted allocation, with an execution rate of 107.86%, suggesting that overhead spending had not been adequately controlled. Infrastructure Development and Water and Sanitation recorded the lowest execution rates at 82.11% and 79.09%, respectively, indicating that planned development projects had frequently been delayed or under-funded relative to their original allocations.

5.4 Audit Findings and Compliance Over Time

The table below summarised the audit findings reported by both internal and external auditors at Nebbi District Local Government over the study period and the extent to which those findings were addressed.

Year	Total Audit Findings	Findings Addressed	Findings Unresolved	Resolution Rate (%)
2017	34	14	20	41.18
2018	29	16	13	55.17
2019	25	17	8	68.00
2020	22	17	5	77.27
2021	18	16	2	88.89
2022	15	14	1	93.33

Source: Primary Data, 2026

The audit findings data told an encouraging story of gradual improvement over the study period. The total number of audit findings declined from 34 in 2017 to 15 in 2022, while the resolution rate improved dramatically from 41.18% to 93.33%. The number of unresolved findings fell from 20 in 2017 to just one in 2022, suggesting that the district had become significantly more responsive to audit recommendations and more effective at addressing identified weaknesses in its financial management processes over time.

5.5 Correlation Analysis

The correlation matrix below examined the pairwise relationships between the Effective Public Fund Management Index and each of the four categories of internal controls.

Variable	Public Fund Mgmt Index	Preventive Controls	Detective Controls	Corrective Controls	Monitoring & Evaluation
Public Fund Mgmt Index	1.000				
Preventive Controls	0.934**	1.000			
Detective Controls	0.871**	0.812**	1.000		
Corrective Controls	0.798*	0.723*	0.756**	1.000	

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Monitoring & Evaluation	0.908**	0.845**	0.791**	0.714*	1.000
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*Significant at 0.05 level; **Significant at 0.01 level.

Source: Primary Data, 2026

All four categories of internal controls recorded statistically significant positive correlations with the Effective Public Fund Management Index. Preventive Controls shared the strongest correlation at 0.934, indicating that the authorisation and approval of financial transactions before execution was the internal control practice most closely associated with improved public fund management. Monitoring and Evaluation followed with a correlation of 0.908, reflecting the importance of ongoing supervisory oversight. Detective Controls and Corrective Controls also demonstrated strong positive correlations of 0.871 and 0.798, respectively, confirming that all four categories of internal controls contributed meaningfully to the district's ability to manage public funds effectively.

5.6 Multiple Regression Analysis

The regression model below presented the results of the multiple linear regression analysis, which sought to determine the relative and combined contributions of the four categories of internal controls in predicting effective public fund management at Nebbi District Local Government.

Variable	Coefficient (β)	Standard Error	t-Value	p-Value	Significance
Constant	3.870	0.614	6.303	0.000	***
Preventive Controls	0.478	0.131	3.649	0.002	***
Detective Controls	0.312	0.128	2.438	0.018	**
Corrective Controls	0.194	0.091	2.132	0.043	**
Monitoring & Evaluation	0.421	0.124	3.395	0.004	***

*p < 0.05; **p < 0.01; ***p < 0.001. R² = 0.883; Adjusted R² = 0.841; F-statistic = 21.07 (p = 0.000).

Source: Primary Data, 2026

The regression model accounted for 88.3% of the variation in effective public fund management at Nebbi District Local Government, as indicated by the R² value of 0.883, which represented an excellent model fit. Preventive Controls emerged as the strongest predictor, carrying a standardised coefficient of 0.478 and a p-value of 0.002. This finding indicated that the proper authorisation and approval of financial transactions before they were executed was the single most important internal control mechanism in ensuring that public funds were managed effectively and responsibly. Monitoring and Evaluation was the second most significant predictor, with a coefficient of 0.421 and a p-value of 0.004, confirming that regular and thorough oversight of the district's financial activities played a critical role in maintaining accountability and transparency. Detective Controls entered the model as a statistically significant predictor at the 0.01 level, with a coefficient of 0.312 and a p-value of 0.018, indicating that the ability to identify errors and irregularities during audit and review processes contributed meaningfully to effective fund management.

Corrective Controls, while statistically significant at the 0.05 level with a p-value of 0.043, recorded the smallest coefficient of 0.194, suggesting that while the implementation of corrective actions was important, its direct impact on public fund management was comparatively weaker than that of the other three control categories.

5.7 Departmental Variation in Internal Control Effectiveness

The table below examined how the effectiveness of internal controls varied across the different departments and functions within Nebbi District Local Government over the study period.

Department	Preventive Controls Score (%)	Detective Controls Score (%)	Corrective Controls Score (%)	Monitoring & Evaluation Score (%)	Overall Internal Control Effectiveness (%)
Finance and Accounts	81.40	74.20	68.30	77.60	75.39
Planning and Budgeting	76.80	68.90	62.10	72.30	70.03
Procurement and Contracts	69.30	61.40	54.70	65.80	62.81
Human Resources	74.10	66.50	59.80	69.40	67.45
Infrastructure and Works	63.20	55.80	48.40	58.10	56.38
Health and Social Services	71.60	63.70	56.90	67.20	64.85
Education and Training	72.90	65.30	58.50	68.80	66.38

Source: Primary Data, 2026

The Finance and Accounts department recorded the highest overall internal control effectiveness score at 75.39%, reflecting its central role in the district's financial management and the greater level of scrutiny and oversight that it was subjected to. Infrastructure and Works recorded the lowest overall score at 56.38%, with particularly weak scores in both Corrective Controls and Detective Controls, suggesting that financial management in this department was more vulnerable to errors and irregularities. Procurement and Contracts also recorded a below-average score of 62.81%, which was consistent with the broader pattern observed in the budget execution data, where infrastructure-related expenditures had frequently fallen short of their planned allocations.

5.8 Qualitative Findings Summary

The table below summarized the key themes that emerged from the structured interviews conducted with senior finance, audit, and governance officials at Nebbi District Local Government.

Theme	Key Finding	Number of Respondents Citing Theme
Importance of Preventive Controls	Officials emphasised that proper authorisation and approval processes were fundamental to preventing the misuse of public funds before it occurred	8 out of 10
Monitoring and Oversight Gaps	Several respondents noted that inconsistent monitoring, particularly at the departmental level, allowed some irregularities to persist undetected for extended periods	7 out of 10
Delayed Implementation of Corrective Actions	Interviewees highlighted that audit findings were often acknowledged but not acted upon promptly, weakening the district's corrective control framework	8 out of 10
Limited Technical Capacity	Officers reported that a shortage of adequately trained finance and audit staff constrained the district's ability to implement internal controls effectively	9 out of 10
Political Interference	Some respondents indicated that political pressures occasionally undermined the independence of internal control processes, particularly in the area of procurement	6 out of 10
Need for Technology	Officials noted that the district's reliance on manual record-keeping and outdated systems made it difficult to detect and prevent financial irregularities in a timely manner	7 out of 10

Source: Primary Data, 2026

The qualitative findings provided important contextual depth to the quantitative results. The widespread acknowledgment of limited technical capacity and the prevalence of delayed corrective actions were consistent with the quantitative finding that Corrective Controls had the weakest impact on public fund management. The mention of political interference as a factor affecting internal control processes added a dimension that the quantitative data alone could not have captured and underscored the need for stronger governance safeguards at the local government level.

5.9 Interpretation of Results

The findings of this study offered a thorough and multi-dimensional examination of how internal controls influenced the management of public funds at Nebbi District Local Government over the six-year period from 2017 to 2022. The regression model, which explained nearly 89% of the variation in effective public fund management, confirmed that

all four categories of internal controls examined in the study had a statistically significant and positive effect on the way in which public resources were managed and protected within the district. Preventive controls emerged as the most powerful category, and this finding was reinforced by both the correlation analysis and the qualitative testimonies of district officials, who consistently identified the proper authorisation of financial transactions as the most fundamental safeguard against mismanagement. Monitoring and evaluation was the second most influential category, and its importance was underscored by the strong upward trend observed in the district's audit resolution rates over the study period, which suggested that more consistent oversight had contributed directly to improved accountability. Detective controls played a meaningful supporting role, particularly in identifying errors and irregularities during audit cycles, while corrective controls, though statistically significant, were hampered by delays and inconsistencies in implementation that limited their overall effectiveness. The departmental variation data added an important layer of nuance, revealing that internal control effectiveness was not uniform across the district but was instead shaped by the specific nature and risk profile of each department's activities. The yearly trend data, taken together with the audit findings and budget execution analysis, painted a picture of a local government that had made genuine and sustained progress in strengthening its internal control framework, while at the same time indicating that significant challenges remained, particularly in the areas of corrective action, departmental oversight, and the development of technical and institutional capacity.

6. CONCLUSIONS

The study successfully examined the effect of internal controls on the management of public funds at Nebbi District Local Government over a six-year period from 2017 to 2022. The findings provided strong and consistent evidence that internal controls played a critical role in shaping how public funds were managed, accounted for, and safeguarded within the district. Preventive controls were identified as the single most effective category of internal controls, confirming that the proper authorisation and approval of financial transactions before their execution was the most important mechanism for preventing the misuse of public resources. Monitoring and evaluation emerged as the second most significant factor, underscoring the importance of regular and thorough oversight in maintaining accountability and transparency within the local government. Detective controls and corrective controls also contributed positively to public fund management, though the latter was constrained by delays in the implementation of audit recommendations, which weakened its overall impact. The yearly trends observed across all variables indicated that Nebbi District Local Government had made meaningful progress in strengthening its internal control framework over the study period, with the number of audit findings declining, the resolution rate improving dramatically, and the overall effectiveness of public fund management rising steadily. The qualitative findings further confirmed that district officials recognised the importance of internal controls but also identified persistent challenges related to limited technical capacity, political interference, and an over-reliance on outdated manual systems. Taken as a whole, the study demonstrated that internal controls were not merely procedural formalities but were in fact essential and effective instruments for protecting and optimising the use of public funds at the local government level in Uganda,

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provided that they were implemented consistently, supported by adequate resources, and insulated from undue political influence.

7. RECOMMENDATIONS

Based on the findings of this study, several recommendations were put forward to the management of Nebbi District Local Government, to the central government, and to other relevant stakeholders. First, the district was advised to continue strengthening and institutionalizing its preventive control framework, including the enforcement of proper authorization and approval procedures across all departments and expenditure categories, given that preventive controls were identified as the most effective category in ensuring the proper management of public funds.

It was recommended that the district invest significantly in its monitoring and evaluation capacity by increasing the frequency and thoroughness of internal audit activities, improving supervisory oversight at the departmental level, and ensuring that financial reporting was carried out on time and in accordance with established standards.

The district was urged to establish a more structured and time-bound process for the implementation of corrective actions in response to audit findings, including clear accountability for which officials were responsible for addressing each recommendation and regular follow-up to ensure compliance.

The Ministry of Finance and Planning was advised to provide increased support to district local governments in Uganda in the form of training programmes for finance and audit staff, the provision of modern financial management systems and software, and clearer guidelines on best practices for internal control implementation.

It was recommended that the local government address the issue of political interference in internal control processes by strengthening the independence of the internal audit function, ensuring that audit officers reported directly to the highest level of governance within the district, and establishing a code of conduct that clearly delineated the boundaries between political leadership and financial management.

The district was encouraged to adopt and implement modern technology-based financial management and reporting systems that would enable greater transparency, real-time monitoring, and faster detection of irregularities.

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