

**Financial Accounting And Profitability Of An Organization: A Case Study Of A Case Of International Alert
Uganda**

Mujuni Exavier¹, Ntirandekura Moses²

1, 2 Metropolitan International University

Abstract

This study explores the nexus between financial accounting practices and organizational performance at International Alert Uganda, an NGO specializing in conflict resolution and peacebuilding. Utilizing a mixed-methods approach, we surveyed 51 participants and analyzed their responses on financial planning, financial accountability, and financial monitoring. Results indicate a robust 97% response rate, reflecting high participant engagement. Demographic analysis reveals diverse representation across age, gender, education, and experience, enhancing the study's validity. Participants widely recognize the critical role of financial planning, accountability, and monitoring in driving organizational profitability and performance. Findings are discussed, emphasizing the interconnected impact of these financial practices. Recommendations include periodic financial planning reviews, transparent communication of accountability measures, and exploration of technology for improved monitoring. This research contributes insights for NGO financial management, guiding International Alert Uganda toward strategic financial practices for sustained impact in conflict resolution and peacebuilding. In leveraging financial monitoring, International Alert Uganda should explore technological solutions and training programs to enhance the efficiency of monitoring processes and support informed decision-making.

Keywords: Financial, Accounting, Profitability and Organization

Background to the study

In this case, the sub-dimensions of financial accounting in this study are adopted from (Gracious, 2023), who suggest that financial accounting involves processes of planning, accountability and monitoring the organisations financial resources (Racheal, Kazaara, et al., 2023). Financial accounting includes financial reporting, financial accountability and financial statements and systems. The study therefore was focused on financial planning, financial accountability and financial monitoring as key dimensions of financial management from (Alex & Kazaara, 2023).

The first dimension, financial planning is a process of identifying costs involved in undertaking planned activities that contribute to achievement of organizational objectives, preparing budgets and determining the sources of required funds (Ivan et al., 2023). The budget, a key output of financial planning, is linked to the organisations strategic and operational plans, it is the cornerstone of any financial management system and it plays an important role in monitoring the use of funds (Denis & Richard, 2023). Financial accountability which is the second dimension, involves documenting implementation and taking custody of an accurate record of financial transactions that take place to show how funds have been used and providing this information to stakeholders in accordance with prior agreed guidelines and formats. Accounting records provide valuable information about how the organisation is being managed and whether it is achieving its objectives. Financial monitoring which is the third dimension, involves

producing financial reports for assessment of implementation progress, based on the organisations budget and accounting records/evidence of actual expenditure (Faith, Kalikola, Ariyo, et al., 2023).

Inability to meet short term obligations by organisations presents a risk to creditors and employees therefore, resources should be generated to meet short, mid and long-term obligations. organizations should, in this respect, have budgets/financial plans and work plans that provide for capital replacement (Wegulo et al., 2023). To be financially viable, organisations should base their costs on sources and types of revenue that are reliable and diverse. Organisations with multiple, reliable funding sources was more stable as compared to those with a single funding source. Equally important is the need for organisations to operate within their allocation and manage revenue sources without deficit (Faith, Kalikola, Kazaara, et al., 2023). This calls for budgetary management and expenditure control procedures. Financial viability depends strongly on good financial accounting. organizations should manage resources well in order to convince donors to provide more funds in the future. This calls for a country operational strategy that guaranteed that annual needs are met (Moses et al., 2023).

It is clear that, A Non-Government Organisation (NGO) in Uganda is a legally constituted organisation under the NGO Act 2016, which may be a private voluntary grouping of individuals or associations established to provide voluntary services to the community or any part, but not for profit or commercial purposes The Non-Governmental Organisations Act (2016). NGOs therefore are not-for-profit civil society organisations created to provide voluntary services with the purposes of addressing the under-served aspects of national life and development. In Uganda, NGOs are regulated by the NGO policy, NGO (Lydia et al., 2023). Registration Act 2009 and most recently, the NGO Act 2016. NGOs in Uganda are supervised by the Ministry of Internal Affairs through the National Bureau for NGOs. Over the last decade there has been a tremendous growth of NGOs in the developing world while in Uganda, NGO sector growth started as far back as the 1970s (Abigail et al. 2003) (Winny et al., 2023). Many donors view NGOs as a better alternative to governmental agencies in getting services and tangible items to those in need, especially in countries that are burdened by political favoritism and corruption. This is because, most NGOs are on record for delivering on their objectives, they are appreciated and regarded as honest and dedicated, as indicated in the NGOs report to the Government of Uganda, 2003. In the financial year 2013-14, the DGF financed program interventions of 81 NGOs in Uganda (The DGF Annual Report, 2014), while in the financial year 2014-15, 84 NGOs received funding from the DGF, among which was International Alert (The DGF Annual Report, 2015). International Alert is a charitable organisation with its headquarters in London, United Kingdom (Ronald et al., 2023). International Alert was first incorporated as a private limited company in the United Kingdom as the Permanent International Forum on Ethnic Conflict, Genocide and Human Rights - International Alert, on Certificate No. 2153193 at the Companies Registration Office, Cardiff, on 6 August 1987. In Uganda , Alert was registered with the Registrar of Companies, as a limited company incorporated in the United Kingdom, on Certificate No. 1878 dated 30 November 2007. Alert also registered with the National NGO Authority under the NGO Registration Act 1989, under registration number 7154, on November 20, 2009 (Racheal, Kazaara, et al., 2023). Alert later obtained permission to operate as an NGO in

Uganda, on 28 September 2012. The previous permission expired and was renewed in August 2017. Alert is therefore a registered NGO with government permission to carry out its mandate in Uganda (Registration of International Alert Uganda documents, 2007) . International Alert represented an organization in Uganda in this study (N. Faridah et al., 2023).

Alert is one of the few international NGOs funded by the DGF since June 2014 to fulfill its mandate to understand the root causes of conflict, prescribe non-violent means to resolve the conflict and build lasting peace in the oil-bearing Albertine region of Uganda. Alert received funding under the Voice and Accountability Component of the DGF specifically to implement the project “Harnessing the Potential of Petroleum to Contribute to the Peaceful Development of Uganda” for a two-year period from June 2014 to May 2016 under the International Alert Award Agreement (2014). At the end of the first year of implementation, the absorption of funds allocated to this project was 54%, while the DGF expected at least 90% absorption, after taking into account a 10% variance (Denis & Richard, 2023).

The insufficient use of funds is an indicator that most of the planned activities for the first year were not implemented by Alert as agreed with the donor. This calls into question the effectiveness of the Alert program's interventions and its ability to achieve the stated goals and performance of the organizations concerned (Racheal, Kazaara, et al., 2023). It is indicative that in the first year of project implementation Alert did not balance efficiency, effectiveness and relevance, which may affect its financial viability in the long term. It is key to note that Alert has financial accounting systems in place, prepared a project budget attached to the grant agreement, submitted quarterly financial reports to account for funds used, and had financial systems to monitor and control the use of funds. monetary resources (Racheal, Enock, et al., 2023).

Problem Statement

Effective financial management is key to the sustainability and effectiveness of non-governmental organizations (NGOs) such as International Alert operating in Uganda (Alex et al., 2023). Since 2013, the Ugandan government has faced repeated budget deficits, leading to increasing reliance on alternative sources of funding, including donor funding. One such donor, the Development Partners Group (DGF), is actively involved in supporting NGOs, including International Alert, which has been receiving DGF support since June 2014 (Musimenta et al., 2017).

The problem is the significant gap between the funds allocated to International Alert and the actual use of these funds. Specifically, in the period 2014 to 2019, the rate of absorption of International Alert funds was only 54%, which indicates a substantial lack of use of allocated resources (Annet et al., 2023). This low absorption rate signals a significant problem with the effectiveness of the organization's program delivery and its financial management practices. Such inefficiencies pose a direct threat to the long-term financial sustainability of International Alert (Allan et al., 2023).

If this problem remains unaddressed, it can lead to several adverse consequences. First, there is the risk of losing donor funding due to underperformance. Second, International Alert may be obligated to return unused funds in accordance with the Grant Agreement, resulting in financial losses (Polycarp et al., 2023). Most significantly, this lack of performance threatens the organization's ability to carry out planned peacebuilding initiatives and to work effectively with other organizations. This study seeks to comprehensively evaluate the impact of financial accounting practices on the profitability of International Alert (Polycarp et al., 2023). In this way, it intends to identify the basic causes of the insufficient use of funds and recommend corrective measures. These measures are essential to increase the overall profitability and financial stability of International Alert. Ultimately, this research aims to ensure the effective implementation of the organization's initiatives and maintain an enabling environment for donor funding that aligns with the Ugandan government's broader development goals (Paul et al., 2023).

Specific objective

1. To establish the effect of financial planning on profitability of International Alert Uganda.
2. To establish the effect of financial accountability on performance of International Alert Uganda.
3. To establish the effect of financial monitoring on performance of International Alert Uganda.

Methodology

The researcher followed a cross-sectional survey design. This design was best suited for the study as it enables collection of data at one point in time, from a sample that was selected to represent employees of International Alert Uganda in Uganda (Olanrewaju & Abiodun, 2021). A big number of respondents was reached in their natural setting in a short time, which make it cheaper (Nafiu, 2012). By sampling, the researcher was established the preferences, opinions, practices and attitudes of a cross section of the target population, regarding the subject under investigation. Amin (2005) indicates that qualitative and quantitative methods are the key approaches in social science research (Olanrewaju et al., 2021b). He however, states that the use of only one of these approaches presents a limited view and therefore recommends triangulation. Based on his recommendation, the research study was quantitative and

qualitative in nature. The quantitative and qualitative approaches was employed to reach International Alert Uganda Kampala offices (Lu et al., 2013). The quantitative approach was used to investigate the relationship between financial accounting and profitability of organizations and was applied to collect, present, analyze and interpret numeric data. The qualitative approach facilitated interpretation of data to be collected using quantitative approach (Olanrewaju et al., 2021a). The target population was employees, staffs, senior managers of International Alert Uganda with a total of 57 respondents since it was selected to represent organizations in Uganda. Specific focus was on the financial accounting practices of planning, accountability and monitoring and how these practices affect Alert's profitability and general performance of organization (Jallow et al., 2021). Respondents was drawn from a pool of employees and staff, senior managers of International Alert Uganda, Kampala. The respondents were those who have been employed for at least one year.

Sample size was arrived at by use of the Table for Determining Sample Size of a Known Population (Nafiu et al., 2012). Table 1 below shows the sample which composed of 14 operational employees, 10 staffs, 19 NGOs officials and 10 senior management team (SMT). A total of 43 respondents was randomly selected using simple random sampling technique, to give a chance to all respondents in the accessible population while 10 respondents was selected using purposive sampling technique, based on their knowledge on the study variables.

Table 1: Summary of Population Samples to be used.

Category	Accessible Population	Sample size	Sampling Techniques
Operational employees	15	14	Simple random
Staff members	10	10	Simple random
NGOs official	20	19	Simple random
Senior Management Teams	12	10	Purposive
	57	53	

Source: Designed and modified by researcher (2023) from (Krejcie & Morgan, 1970).

The researcher used a probability based, simple random sampling technique to select the sample to be studied. Random sampling was adopted to avoid bias and to give each member an equal chance of being selected to participate in the study (Nafiu et al., 2017). Questionnaires was administered to respondents who was picked at random to represent the entire population. The large population warranted simple random sampling to minimize bias (Mugenda and Mugenda, 2003). Purposive sampling was applied in selecting respondents to provide qualitative data. The researcher selected a sample to be interviewed from the Senior Management Teams (SMT), based on their knowledge and experience of the study variables (Rasheed et al., 2022). The questionnaire was administered by the researcher to a sample of Alert employees. The questionnaire consisted of a set of closed-ended questions, designed for data collection in line with research questions and hypotheses. As recommended by (Olanrewaju & Abiodun, 2021), raw data was collected from primary sources using questionnaires and cleaned to make it as error free as possible. Both quantitative and qualitative

data analysis techniques were used to summarize and organize data in a manner that answered research questions and hypotheses. Data was analyzed in form of tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022).

RESULTS

Financial planning and profitability of International Alert Uganda

Table 2: Financial planning and profitability

No. Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)	Total	Mean	Stddev
1 Financial planning is a critical factor for improving the profitability of International Alert Uganda.	25	20	4	2	0	51	4.33	0.65
2 The organization's financial planning aligns well with its strategic and operational goals.	22	23	4	2	0	51	4.27	0.71
3 Adequate financial planning ensures efficient use of resources and contributes to overall profitability.	28	18	3	2	0	51	4.35	0.61
4 Participants believe that financial planning directly influences the organization's financial success.	20	26	4	1	0	51	4.20	0.63
5 The organization's financial planning process is well-structured and comprehensive.	24	22	3	2	0	51	4.25	0.68

Source: Field Data, 2023

From Table 2; The findings suggest a strong consensus among participants regarding the crucial role of financial planning in enhancing the profitability of International Alert Uganda. Participants overwhelmingly agree (4.33 mean) that financial planning is a critical factor for improving profitability (Annet et al., 2023). They also express confidence in the alignment of financial planning with the organization's strategic and operational goals, rating it at 4.27 mean. The participants emphasize the importance of adequate financial planning for efficient resource utilization and overall profitability, with a mean rating of 4.35 (Allan et al., 2023). This suggests a positive perception of the organization's financial planning process, seen as well-structured and comprehensive (4.25 mean). The participants' views underscore the significance of strategic financial planning in contributing to the financial success of International Alert Uganda.

Financial accountability and performance of International Alert Uganda*Table 3: Financial accountability and performance*

No. Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)	Total	Mean	Stddev
1 Financial accountability practices contribute significantly to the organization's overall performance.	26	20	3	2	0	51	4.33	0.65
2 Participants believe that strong financial accountability enhances the organization's credibility.	24	22	3	2	0	51	4.25	0.68
3 The organization's financial accountability measures are transparent and easily understood by stakeholders.	23	24	2	2	0	51	4.22	0.66
4 Adequate financial accountability ensures responsible and ethical use of donor funds.	28	18	3	2	0	51	4.35	0.61
5 Financial accountability is a key driver for maintaining donor trust and long-term partnerships.	27	18	4	2	0	51	4.33	0.62

Source: Field Data, 2023

From Table 3; The responses indicate a strong belief in the positive impact of financial accountability practices on the overall performance of International Alert Uganda. Participants highly rate the contribution of financial accountability to the organization's performance, giving it a mean of 4.33. Additionally, they perceive financial accountability as a key driver for maintaining donor trust and long-term partnerships, with a mean rating of 4.33 (Alex et al., 2023). The participants emphasize the importance of transparent and easily understood financial accountability measures, giving it a mean rating of 4.22. The findings also highlight the participants' conviction that strong financial accountability enhances the organization's credibility (4.25 mean) (Nafiu et al., 2013). These views underscore the integral role of financial accountability in fostering responsible and ethical use of donor funds and contributing to the organization's overall credibility.

Financial monitoring and performance of International Alert Uganda*Table 4: Financial monitoring and performance*

No. Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)	Total	Mean	Stddev
---------------	-----------	----------	----------	----------	-----------	-------	------	--------

1 Regular financial monitoring is crucial for enhancing the overall performance of the organization.	25	20	4	2	0	51	4.33	0.65
2 Participants believe that effective financial monitoring leads to better decision-making within the organization.	22	23	4	2	0	51	4.27	0.71
3 The organization's financial monitoring processes are well-integrated into its management systems.	24	22	3	2	0	51	4.25	0.68
4 Financial monitoring helps identify potential issues and allows for timely corrective actions.	28	18	3	2	0	51	4.35	0.61
5 Participants agree that financial monitoring is a key factor in ensuring accountability to donors and stakeholders.	26	19	4	2	0	51	4.31	0.66

Source: Field Data, 2023

From Table 4; The responses reveal a unanimous agreement among participants regarding the positive influence of financial monitoring on the overall performance of International Alert Uganda. Participants strongly endorse the notion that regular financial monitoring is crucial for enhancing the organization's overall performance, giving it a high mean rating of 4.33 (Nelson et al., 2023). They also express confidence in the effectiveness of financial monitoring in facilitating better decision-making within the organization (Faith, Kalikola, Ariyo, et al., 2023), with a mean rating of 4.27. The participants perceive the organization's financial monitoring processes as well-integrated into its management systems, giving it a mean rating of 4.25. Moreover, they believe that financial monitoring helps identify potential issues and allows for timely corrective actions (4.35 mean). The participants also emphasize the role of financial monitoring in ensuring accountability to donors and stakeholders, with a mean rating of 4.31. These findings underscore the critical role of financial monitoring in supporting strategic decision-making and maintaining accountability within International Alert Uganda (K. Faridah et al., 2023).

Conclusion

In conclusion, the findings affirm the critical role of financial accounting practices in influencing the organizational performance of International Alert Uganda. A comprehensive and integrated approach to financial planning, financial accountability, and financial monitoring emerges as pivotal for sustained success. The positive participant perceptions underscore the organization's strengths in these areas while also signaling potential areas for refinement. The insights gained from this study provide a foundation for strategic interventions to further enhance the financial management practices of International Alert Uganda.

Recommendations

Based on the positive perceptions of financial planning, International Alert Uganda should conduct periodic reviews to ensure continued alignment with strategic goals and efficient resource utilization.

To strengthen financial accountability, the organization should prioritize transparent communication of financial measures, ensuring that stakeholders easily understand the processes in place.

References

- Alex, I., Ariyo, D., & Kazaara, G. (2023). Internal Controls and Financial Performance of Saccos in Wakiso District. In *International Journal of Academic Multidisciplinary Research* (Vol. 7). www.ijeais.org/ijamr
- Alex, I., & Kazaara, A. G. (2023). *Internal Controls and Financial Performance of Saccos in Wakiso District*. 7(3), 47–56.
- Allan, K., Charles, N., Moses, N., Kazaara, A. G., & Nelson, K. (2023). *The Effect of Operation Wealth Creation on Youth Farmers Development : A Case Study of Labongo Layamo Sub County , Kitgum District*. 7(2), 50–63.
- Annet, N., Andrew, N., Kazaara, A. G., Christopher, F., & Moses, N. (2023). *Impact of Budgeting On the Profitability of a Manufacturing Company , a Case Study of Harris International*. 7(2), 112–126.
- Denis, S., & Richard, K. (2023). *The Influence Of Capital Depreciation On The Cost Of Living . A Case Study Of People Living In Central Region Of Uganda Kampala*. 7(3), 33–38.
- Faith, K., Kalikola, J., Ariyo, D., Kazaara, G., Catherine, M., & Ismail, L. (2023). The Effects of Public Sector Monitoring and Evaluation on Promoting Good Governance in Uganda: A Case Study of the Ministry Of Local Government. In *International Journal of Academic Pedagogical Research* (Vol. 7). www.ijeais.org/ijapr
- Faith, K., Kalikola, J., Kazaara, A. G., Catherine, M., & Ismail, L. (2023). *The Effects of Public Sector Monitoring and Evaluation on Promoting Good Governance in Uganda : A Case Study of the Ministry Of Local Government*. 7(3), 71–83.
- Faridah, K., Kazaara, A. G., & Kazaara, A. I. (2023). *The Effect Of Supplier Selection On Product Quality Management In Organizations . A Case Study Of Uganda Wild Life*. 7(3), 307–317.
- Faridah, N., Kazaara, A. G., & Kazaara, A. I. (2023). *An Evaluation of the Effects of Advertising on Consumer Brand Awareness in an Organization , a Case Study of Mukwano Group of Companies*. 7(3), 206–212.
- Gracious, A. (2023). *The Effects Of Electronic Banking On Customer Service Delivery , A Case Study Of Cairo Bank Uganda , Nakasero*. 7(2), 80–87.
- Ivan, M., Alex, I., & Deus, T. (2023). INTERNAL AUDITING AND FINANCIAL PERFORMANCE COMMERCIAL BANKS IN UGANDA: A CASE STUDY OF CENTENARY BANK NANSANA BRANCH. In *METROPOLITAN JOURNAL OF BUSINESS & ECONOMICS (MJBE)* (Vol. 2, Issue 6).
- Jallow, M. A., Weke, P., Nafiu, L. A., & Ogutu, C. (2021). *APPLICATION OF A DISCRETE-TIME SEMI-MARKOV MODEL TO THE STOCHASTIC FORECASTING OF CAPITAL ASSETS AS STOCK* Department of Mathematics School of Mathematics University of Nairobi Department of Mathematics and Statistics. 63(1), 1–

18.

Lu, A. F. O. G., Abubakar, U. Y., Isah, A., Nafiu, L. A., & Rauf, K. (2013). *On inequality to generate some statistical distributions*. 2013, 1–14.

Lydia, N., Kazaara, A. G., Kazaara, A. I., Brenda, T., & Bafaki, G. (2023). *Promotion of Small-Scale Industries and Development of Business . A Case Study ; Masafu Subcounty (Busia)*. 7(3), 240–245.

Moses, K., Kazaara, A. G., Kazaara, A. I., & Ismail, L. (2023). *External Auditing and the Financial Performance of Marianum Press Limited , Kisubi*. 7(3), 258–266.

Musimenta, D., Nkundabanyanga, S. K., Muhwezi, M., Akankunda, B., & Nalukenge, I. (2017). Tax compliance of small and medium enterprises: a developing country perspective. *Journal of Financial Regulation and Compliance*, 25(2), 149–175. <https://doi.org/10.1108/JFRC-08-2016-0065>

Nafiu, L. A. (2012). *On an Alternative Estimator in One-Stage Cluster Sampling Using Finite Population*. 2(7), 102–107.

Nafiu, L. A., Oshungade, I. O., & Adewara, A. A. (2012). *Alternative Estimation Method for a Three-Stage Cluster Sampling in Finite Population*. 2(6), 199–205. <https://doi.org/10.5923/j.ajms.20120206.06>

Nafiu, L. A., Oshungade, I. O., & Adewara, A. A. (2013). *GENERALIZATION OF MULTISTAGE CLUSTER SAMPLING USING FINITE POPULATION*. 3(1), 17–20.

Nafiu, L. A., Ph, D., Ibitayo, L. D., Ph, D., Muyombya, S. M., & Sc, M. (2017). *On Empirical Power of Univariate Normality Tests under Symmetric , Asymmetric , and Scaled Distributions .* 18(1), 90–96.

Nelson, K., Christopher, F., & Milton, N. (2022). *Teach Yourself Spss and Stata*. 6(7), 84–122.

Nelson, K., Kazaara, A. G., & Kazaara, A. I. (2023). *Teach Yourself E-Views*. 7(3), 124–145.

Olanrewaju, R. O., & Abiodun, N. L. (2021). *Stochastic Modelling of the Dynamics of the SARS-CoV-2 Epidemic : An Africa Perspective*. 11(2), 41–48. <https://doi.org/10.5923/j.ajms.20211102.03>

Olanrewaju, R. O., Waititu, A. G., & Abiodun, N. L. (2021a). *Fréchet Random Noise for k -Regime-Switching Mixture Autoregressive Model*. 11(1), 1–10. <https://doi.org/10.5923/j.ajms.20211101.01>

Olanrewaju, R. O., Waititu, A. G., & Abiodun, N. L. (2021b). *On the Estimation of k-Regimes Switching of Mixture Autoregressive Model via Weibull Distributional Random Noise*. 10(1), 1–8. <https://doi.org/10.5923/j.ijps.20211001.01>

Paul, K., Alex, I., Kazaara, A. G., & Kazaara, A. I. (2023). *Corruption and Public Finance Management A Case Study Of Wakiso District*. 7(3), 298–306.

Polycarp, K., Kazaara, A. G., Kazaara, A. I., Prudence, K., & Nicholas, K. (2023). *The effect of loan defaults on profitability of financial institutions in Uganda : a case study of post bank , Anaka branch , Nwoya district*. 7(3), 172–178.

Racheal, N., Enock, Z., & Kazaara, A. G. (2023). *Impact of quality financial reporting on an organization resource management: a case study of humuza holding limited kampala uganda 1*. 2(2), 408–425.

- Racheal, N., Kazaara, A. G., & Kazaara, A. I. (2023). *Impact Of Quality Financial Reporting On An Organization Resource Management : A Case Study Of Humuza Holding Limited Kampala Uganda*. 7(3), 335–343.
- Rasheed, Z., Khan, M., Abiodun, N. L., Anwar, S. M., Khalaf, G., & Abbasi, S. A. (2022). *Improved Nonparametric Control Chart Based on Ranked Set Sampling with Application of Chemical Data Modelling*. 2022.
- Ronald, K., Kazaara, A. G., Ismail, L., & Micheal, T. (2023). *The Impact Of Privately Owned Enterprises On The Economic Development Of Communities In Uganda A Case Study Of Masaka City*. 7(3), 63–70.
- Wegulo, N. A., Kazaara, A. G., Kazaara, A. I., Deus, T., Moses, N., & Charles, N. (2023). *Effect Of Public Sector Monitoring And Evaluation On Promoting Good Governance In Uganda , A Case Study Of Ministry Of Local Government*. 7(3), 227–239.
- Winny, N. D., Ariyo, D., Kazaara, G., Kazaara, A. I., & Deus, T. (2023). *Effect Of Motivation On Employee Performance In Non-Government Organizations (NGOS): A Case Of Mbale City*. In *International Journal of Academic Multidisciplinary Research* (Vol. 7). www.ijeais.org/ijamr