

Original Article



Management of Sports Budgeting on Maintenance of Facilities in Kwara State Sports Council, Nigeria

Authors' contribution:

- A. Conception and design of the study
- B. Acquisition of data
- C. Analysis and interpretation of data
- D. Manuscript preparation
- E. Obtaining funding

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Abstract. The purpose of this study was to investigate the management of sports budgeting on facility maintenance in the Kwara State Sports Council. For this study, a descriptive research design of the survey type was used. The study's population consisted of all 110 Kwara Sports Council employees. For this study, multistage sampling techniques were used. To group the departments in the study area, stratified sampling techniques were used. All 110 respondents were chosen using the purposive sampling technique. The study's instrument was a researcher-structured questionnaire. The instrument was validated by three lecturers from the Department of Human Kinetics Education at the University of Ilorin, and the instrument's reliability was established using the test-re-test method with Pearson Product Moment (PPMC). The correlation co-efficient was calculated to be 0.65. The researchers and three trained research assistants administered the instrument. The collected data were analyzed using chi-square inferential statistics with a 0.05 alpha level. The findings revealed that bureaucratic processes, zero-based budgeting, and bottom-up budgeting have a significant impact on sports facility maintenance. The study recommends that no bureaucratic processes be used in the selection of sports budgeting in order to improve sports facility maintenance. Furthermore, sports budgeting should be prepared on a zero-budget basis to improve the effective management of sports facilities.

Keywords: management; sport budgeting, maintenance of facilities

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INTRODUCTION

Budgeting entails establishing predetermined goals, reporting actual performance results, and evaluating performance in relation to the predetermined goals. Budgeting is an important tool for public management and organizational management; it is a common activity for many people because it is practiced in our governmental lives as well as in private businesses, individuals, and volunteer groups. Budgets have been used in government circles for a long time before they were used in enterprises or the business sector. According to Reeve and Warren (2008), a budget is an accounting tool used to plan and control the resources of Operational Departments of Governments and Divisions. These definitions and explanations of budget are similar, but this paper adopted Omolehinwa, Ade (2005)'s definition of budget as a financial and/or quantitative statement, prepared and approved before a defined period, of the policy to be pursued during that period to achieve a given objective. A government budget is a financial plan that describes the government's intentions and policies for the coming fiscal year, as well as the costs associated with them. A plan of this type describes in detail the estimated receipts and proposed spending under various headings. Indeed, the term "budget" is derived from the French word "brunette," which refers to a small leather bag or wallet containing spending money as well as the purpose for which it is used. A budget, according to Brown and Howard (2002), is a predetermined statement of management policy during a given period that serves as a standard for comparison with the outcome. Buyers and Holmes (2000) define a budget as a financial and/or quantitative statement prepared and approved prior to being pursued during that period to achieve a specific goal. According to them, a complete budget for the future operation of a business entails matching sales with production. This is done to set attainable goals and plan the work to be done and the costs to be incurred by the canter into which the business is divided for budgeting purposes.

The choice of management skills to be adopted by the organization is been determined by the executives with regards to the objectives motivate effort, coordinate activities and allocation of avoidable resource (Oluwatoyin, et al, 2021). Sport Budgeting should cover all aspects of sporting activities, including management as well as facilities and equipment. Budgeting is a major area of management accounting that attracts a lot of attention from researchers who primarily focus their studies on the design of budget schemes and the process of budget setting.

Sport is rapidly gaining acceptance as a way of life in Nigeria today. Sports have also evolved into a universal political game; therefore, every effort should be made to encourage everyone to participate in sports. Globally, sport is regarded as a creator of beauty as well as an instrument of ethical values that promote peace, unity, and understanding among people of all races through participation in sports that are entirely the result of social invention and social heritage (Efiong & Beredu, 2015). Sports facilities are critical to effective sports organization and participation at any level or status. Athletes rely on facilities in the same way that scientists rely on laboratories; sports cannot take place without them. This does not imply, however, that sports facilities are the only variables required for sports development in a specific area; other variables such as equipment, personnel, and finance, to name a few, are essential complements to the sports facilities.

Sports are highly significant in national development through leisure and recreation as it enhances a high degree of productivity and healthful living. Sport is one of the greatest endeavours in human experience. Sport can also be used to demonstrate to the rest of the world the benefits of individuals and groups working together (Sofyan, et al., 2021). Sports play an important role in national development through leisure and recreation because they promote high levels of productivity and healthy living. Sport is one of the most epic endeavors in human history. Sport is a celebration of physical excellence that entails the ability to sustain and maintain one's physical health in such a way that one can walk, run, think, and move the parts

of the body that are required. It is a medium for the promotion of competition, friendship, tolerance, unity, discipline, endurance, and diplomacy. Sports as a social event is a civilizing and socializing process that brings together men and women of goodwill to participate in athletics and sporting events for physical, mental, social, and political development (Stelman 2012). With different states' overarching goals of providing quality education, there has been an emphasis on structures that promote learning and teaching at the expense of sports infrastructure. Sports facilities, finance, personnel, sports programs, a lack of sponsorship for athletic prowess, accommodation for athletes, academic scholarships, sports tours, and medical care are the main cogs in the wheel of progress for Kwara state sports. Most university sports facilities were built at the inception of the state or when a major sporting event was held. If such facilities are visited today, the condition indexes of the facilities have deteriorated due to a lack of maintenance, or they are nonexistent, obsolete, insufficient, or substandard. Funding is a critical issue afflicting the state's sports development. Sport directors and coaches are struggling to run sports programs due to a lack of funds.

The upkeep of most public properties that belong to no one is of little concern to some Nigerians (Onorah, 2005). It was also stated that sports facilities should be planned and built with the future in mind. Too often, facilities are built and then outgrown in a very short period of time. The physical education administrator should instill a maintenance culture by ensuring that physical education facilities, supplies, and equipment are properly repaired. The authors went on to say that achieving satisfactory results from athletes whose training facilities and equipment are inadequate or substandard may be impossible. The scarcity of physical education facilities, supplies, and equipment is a major concern in Nigeria's successful administration, organization, and management of physical education and sports. It has been stated that positive outcomes in sports are most likely to occur when proper supervision, leadership, or management is in place (Deloitte, 2015).

Since preparing the organization's annual budgets, the zero-based budget system has relied on planning as a basic stage, which leads to a re-monitoring and examination of all activities based on starting from scratch, which leads through the study and evaluation of ongoing activities at all levels and determining the decision to continue, amend, or cancel them. In addition to the ability to exploit and distribute resources based on basic capabilities and requirements, and thus monitor and control performance, which leads to reduced excess expenses and waste of public funds (Karaz, 2015). The zero-based budget differs from the gradual approach in that it begins from the foundation, in which operations or changes must be made to the next budget items from one period to the next because they occurred in a previous period, and everything that is included in the budget, and these changes must be justified (Pidgeon, 2010). Thus, bureaucratic structures are a type of organizational structure in which the organization arranges its staff to reflect how it functions in order to achieve its goals and objectives.

Bureaucracy is a management system devised to manage state affairs and organize state relations with its citizens (AlQahtani, 2013). This refers to the standardization of procedures, the keeping of transaction records, and the organization of decision-making processes in a management system. The type of organizational activities is determined by the degree of bureaucratization along specific dimensions or organizational attributes. A bureaucracy is a complex and specialized organization made up of non-elected, highly trained professional administrators and clerks who are employed full-time to perform administrative services and tasks. Thus, bureaucratic structures are a type of organizational structure in which the organization arranges its staff to reflect how it functions in order to achieve its goals and objectives. Bureaucratic structures resemble a pyramid, with a direct vertical line connecting top management, extending through middle management, and cascading down to the lowest-level employees.

Bureaucratic structures resemble a pyramid, with a direct vertical line connecting top management, extending through middle management, and cascading down to the lowest-level employees (AlQahtani, 2013). Individual decisions are relegated to functional steps in a well-tuned bureaucracy, to the extent that a bureaucracy that requires leadership is in some ways imperfectly designed (Karaz, 2015). The bottom-up approach to budgeting is also known as the build-up approach (Belch & Belch, 2004). This approach, when applied to advertising and promotions, considers the company's overall objectives and then budgets what is required to meet those objectives. This approach to budgeting is associated with a number of methods. The objective and task method is the most common type of bottom-up budgeting. Top-down budgeting is a budgeting approach in which the management team generates cost projections and then imposes a budget on the lower departments (Idio, 2015). In determining what is appropriate for the upcoming school year, management forecasts revenue and expenses while taking the previous year's budget into account. The advantage is that it saves time by limiting communication with lower-level departments. The top-down budget also gives the management team valuable experience in creating an overall budget and becoming acquainted with individual departments (Kiyaga, 2013).

Poor participation in sporting activities is assumed to be in poor shape as a result of insufficient budget, which goes a long way in determining individuals' interest and involvement in sports. All of this was caused by a lack of funds allocated to sport and the upkeep of its facilities. The Kwara State Sports Council's low budget for sporting activities has impacted all aspects of its administration. On this note, the researcher looks into the causes of poor facility management and why it has been poorly maintained. The researcher looks into how incorporating a sports budget into the Kwara State annual budget or having a separate budget will improve the maintenance and management of sports facilities in the Kwara State Sports Council. The availability of sports facilities and equipment may encourage people to participate in sports, thereby promoting the development of sports among Kwara state officials and men. Public sports facilities are government assets built with large budgets. According to the Kwara State Ministry of Sports and Youth Development, (2017), remarkable accomplishments have been recorded since the establishment of the Kwara State Ministry of Sports and Youth Development in 2003. The Ministry was established with the lofty goal of developing and implementing policies and programs that will have a direct impact on the state's sports and youth development. Sports facility maintenance has arguably been unsatisfactory, owing to an improperly planned budget, bureaucracy, insufficient supervision, and poor government policy. The researcher intends to conduct a study on the perceived impact of budgeting on the maintenance of sports facilities in Kwara State Sports Council based on this premise.

For this study, the following hypotheses were developed and tested:

1. The bureaucratic process will have no significant impact on the Kwara State Sports Council's maintenance of sports facilities.
2. The zero-based budget will have no significant impact on the Kwara State Sports Council's maintenance of sports facilities.
3. The bottom-up budget will have no significant impact on the Kwara State Sports Council's maintenance of sports facilities.

METHOD

For this study, a descriptive research design with a survey method was used. This research design was chosen for this study because it seeks answers to questions about a specific problem by attempting to describe situations and events as they occur in relation to sports budgeting and facility maintenance. The population for this study included all 110 employees from the sports council's six (6) departments within the study area. The sampling techniques used in

this study are stratified and purposive sampling. Based on the departments in the sports council, all respondents were divided into six (6) strata.

All 27 employees in the Administration and Human Resources department were purposefully sampled, as were all 16 employees in the account unit, all 23 sports facility management employees, all 16 technical department employees, all 12 audit unit employees, and all 16 procurement unit employees. In total, 110 people were polled for this study. A researcher-designed questionnaire titled "Management of Sports Budgeting on Maintenance of Sport Facilities in Kwara State Sports Council" was developed. The Pearson Product Moment Correlation (PPMC) Correlation Coefficient of 0.75 was obtained after the instrument was validated and tested for reliability. The researchers and three (3) trained research assistants administered the instrument. The collected data were analyzed using chi-square (χ^2) inferential statistics to test the formulated hypotheses set for the study at the 0.05 alpha level.

RESULT AND DISCUSSION

Result

H01: the bureaucratic process will not significantly have an impact on the maintenance of sports facilities in Kwara state Sports Council.

Data collected in tables/figures must be accompanied by narrative text and presented in a form that is easy to understand. Do not repeat at length the data that has been presented in tables and figures. Complete the existing table/figure by writing the source below each table/figure in 10-point. Here's an example table and figure:

Table 1: Chi-square analysis showing the bureaucratic process as an impact on the maintenance of sports facilities.

S/n	Items	Sa	A	D	Sd	Row total
1	Incompetence managerial skills lead to poor maintenance of sport facilities	77 (70.0%)	28 (25.5%)	3 (2.7%)	2 (1.8%)	110
2	Organizational effectiveness and efficiency enhance the management of the sporting facilities.	70 (63.6%)	30 (27.3%)	7 (6.4%)	3 (2.7%)	110
3	Hierarchical power in the managerial system provides inadequate delineation between the administrative and policy-making body	59 (53.6%)	42 (38.2%)	9 (8.2%)	0 (0.0%)	110
4	Bureaucratic simplify affect the development and maintenance of sports facilities	54 (49.1%)	32 (29.1%)	22 (20.0%)	2 (1.8%)	110
5	Strict bureaucratic administration leads to optimal levels of precision, speed, unambiguity, reduction of costs in maintaining sports facilities	37 (33.6%)	41 (37.3%)	28 (25.5%)	4 (3.6%)	110
Column Total		297	173	69	11	550

@0.05 alpha level

Source: Personal data

Table 1 displayed the calculated chi-square value of 118.65 and the P-value of.000 with 15 degrees of freedom at the alpha level of 0.05. Because the P-value at 15 degrees of freedom is less than 0.05, the null hypothesis one is rejected, implying that the bureaucratic process will have a significant impact on the maintenance of sports facilities in the Kwara State Sports Council.

H02: the zero-based budget will not have significant impact on the maintenance of sports facilities in Kwara state Sports Council.

Table 2. Chi-square analysis showing zero-based budget as the impact on the maintenance of sports facilities in Kwara state Sports Council

S/n	Items	Sa	A	D	Sd	Row total
1	A zero-based budget helps the management to have justification for items included in their request for funding to maintain sport facilities	48 (43.6%)	30 (27.3%)	22 (20.0%)	10 (9.1%)	110
2	The sports management team spends considerable time analyzing their requests for maintenance of the facilities	37 (33.6%)	43 (39.1%)	25 (22.7%)	5 (4.5%)	110
3	The zero-based budget allocates funding based on sport facilities efficiency and necessity rather than budget history	34 (30.9%)	54 (49.1%)	19 (17.3%)	3 (2.7%)	110
4	A zero-based budget allots more resources to the most essential activities or facilities that are most beneficial to the government.	33 (30.0%)	32 (29.1%)	35 (31.8%)	10 (9.1%)	110
5	The zero-based budget helps in improving the effectiveness of spending on the maintenance of sports facilities.	37 (33.6%)	29 (26.4%)	34 (30.9%)	10 (9.1%)	110
Total		189	188	135	38	550

@0.05 alpha level

Source: Personal data

Table 2 showed a calculated chi-square value of 181.18 and a P-value of .003 with 15 degrees of freedom and a 0.05 alpha level. The null hypothesis two is rejected because the P-value of .003 is less than 0.05 at 16 degrees of freedom. This implies that a zero-based budget will have a significant impact on the Kwara State Sports Council's maintenance of sports facilities.

H03: Bottom-up budget will not significantly have an impact on the maintenance of sports facilities in Kwara state Sports Council.

Table 3. Chi-square analysis showing bottom-up budget as an impact on the maintenance of sports facilities in Kwara state Sports Council.

S/N	ITEMS	SA	A	D	SD	ROW TOTAL
1	Bottom-up budget approach allow the sport facility management team to negotiate with the government	72 (65.5%)	28 (25.5%)	8 (7.3%)	2 (1.8%)	110
2	A bottom-up budget causes less spending on the maintenance of sports facilities.	46 (41.8%)	22 (20.0%)	32 (29.1%)	10 (9.1%)	110
3	Bottom-up budget allows the estimation funds required to maintain and develop the facilities	35 (31.8%)	64 (58.2%)	8 (7.3%)	3 (2.7%)	110
4	Progress toward the attainment of objectives in maintaining sports facilities is	35 (31.8%)	55 (50.0%)	13 (11.8%)	7 (6.4%)	110

	monitored in the bottom-up budget					
5	funds can be reallocated in order to meet higher priority objectives in developing and maintaining the facilities	49 (44.5%)	45 (40.9%)	11 (10.0%)	5 (4.5%)	110
	Total	237	214	72	27	550

@0.05 alpha level

Source: Personal data

Table 3 displayed the calculated chi-square value of 221.39 and the P-value of.000 with 15 degrees of freedom at the alpha level of 0.05. The null hypothesis three is rejected because the P-value of.000 is less than 0.05 at 15 degrees of freedom. This implies that the bottom-up budget has a significant impact on the Kwara State Sports Council's maintenance of sports facilities.

Discussion of Findings

The results of hypothesis one testing revealed that the bureaucratic process has a significant impact on the maintenance of sports facilities in the Kwara State Sports Council. According to AlQahtani (2013), bureaucracy is a management system invented to handle state affairs and organize state relationships with its citizens.

This refers to the standardization of procedures, the keeping of transaction records, and the organization of decision-making processes in a management system. The type of organizational activities is determined by the degree of bureaucratization along specific dimensions or organizational attributes. A bureaucracy is a complex and specialized organization made up of non-elected, highly trained professional administrators and clerks who are employed full-time to perform administrative services and tasks. Thus, bureaucratic structures are a type of organizational structure in which the organization arranges its staff to reflect how it functions in order to achieve its goals and objectives. Bureaucratic structures resemble a pyramid, with a direct vertical line connecting top management, extending through middle management, and cascading down to the lowest-level employees. According to Stelman (2012), tensions between rigid bureaucratic managerial requirements and local realities stymied local development efforts, complicating the achievement of community-desired local projects.

The results of tested hypothesis two show that a zero-based budget has a significant impact on the maintenance of sports facilities in the Kwara State Sports Council, which is supported by the findings of Goode and Malik (2011) zero-based budget: A program's budget begins at zero, and the coach must provide justification for each item included in their funding request. The sports management team then analyzes these items to determine whether funding is appropriate. This budgeting method eliminates waste by requiring each department to demonstrate its needs. In addition, the zero-based budget is more adaptable to change than other budgets. Although it can be time consuming because all department heads must itemize their needs on an annual basis, while the sports management team spends significant time analyzing their requests. When the management team must prioritize one department's needs over another, it frequently leads to difficult decisions. Similarly, Adams (2009) emphasized that different budgeting techniques include: Zero-based budgeting is a budgeting method in which all expenses for each new period must be justified. Zero-based budgeting begins with a "zero base" and analyzes each function within an organization for its needs and costs. That is, all projects in the Ministry of Sports, Departments, and Agencies will be treated as new, and each project will have to justify its importance before it is funded. This is because any organization that lacks a goal, performance, or production will lack direction, problems will arise, and the outcome will be difficult to interpret (Horgren, et. al., 2008). Planning entails thinking ahead of

time with an objective and results-oriented mindset, taking into account both known and unknown variable factors. As a result, a budget is a formal expression of an organizational plan. As a result, the milestones for measuring their progress through budgeting are specified; that is, the financial and business plans are integrated as a basis for allocating resources and establishing priorities (Effiong & Beredugo, 2015).

Aside from improved cost control and resource allocation, Zero-Based Budgeting has the following significant advantages: (1) It assists management in providing answers to the question, "What does our overhead department produce?" "What should we produce, and how much should it cost?" (2) It invariably leads to questions like, "What is our strategy, and what do we want to achieve?" (3) It helps all of the company's managers think clearly about the purpose of their work and how they interact with other departments. As a result, the resulting budget is well justified and strategy-aligned, supports cost reduction and improves operational efficiency (Deloitte, 2015), and ensures adequate public accountability (Igbeng, Beredugo & Adu, 2015). Zero-based budgeting, incremental budgeting, continuous budgeting, and planning, program, and budgeting systems, to name a few. Zero-based budgeting is a budgeting process in which funding is allocated based on program efficiency and necessity rather than budget history. It set the tone for reviewing every program and expenditure at the start of each budget cycle and requiring each line item to be justified in order to receive funding (Deloitte, 2015). The new budget is always started from a known point of zero in zero-based budgeting. Instead of starting with the previous period's budget and adding or subtracting from it, you start with zero and work your way through every expense that the government will incur during the course of its operations. This budgeting method is much more detailed and holds people accountable for their revenue and expenses. Incremental budgeting, on the other hand, starts with the previous period's budget. Once a starting point has been established, if a department requires more funds than the previous budget, they must be able to justify the additional costs.

The results of hypothesis three testing revealed that the bottom-up budget has a significant impact on the maintenance of sports facilities in the study area. The findings supported Belch's (2004) assertion that the bottom-up approach to budgeting is often referred to as a build-up approach. When it comes to advertising and promotions, this approach takes into account the facility manager's overall goals and then budgets what is required to meet those goals. This approach to budgeting is associated with a number of methods. The objective and task method is the most common type of bottom-up budgeting. Also, the bottom-up approach involves a larger number of people, and budgeting necessitates negotiation, which can lead to predictable outcomes. Because the bottom-up approach is built from the operational level, it is time-consuming (Idio, 2015).

CONCLUSION

Sports budgeting management is critical to the development of sports and the upgrading of sports facilities. This implies that effective use of sports budgets results in adequate and efficient sports facility maintenance culture. As a result, this study recommends that the government not allow bureaucratic processes to delay sports budgeting and instead allow private bodies to collaborate with them in the provision of sports facilities.

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