Finance Allocation and Utilization as Predictor of Sports Development: A Case Study of Mianwali and Layyah Districts

Afshan Jabeen* | Salahuddin Khan† | Syed Zia Ul Islam‡
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Abstract: This research study attempts to analyze the allocation and utilization of sports funds for college sports development. The quantitative research method based on simple survey was adopted in this particular research study. A sample of 34, LPEs (17), and senior clerks (17) working in government colleges for women were selected as respondents through convenient sampling technique. Two self-developed questionnaires (One for clerks & 2nd for LPEs) were used for data collection. The 100% response rate was recorded. The obtained data were analyzed by using One Sample T-test. Based on analyses, it was found that sports funds are allocated as per the listed pupils in different five years and depicted enough to some extent while the allocated amount is not utilize properly for college sports development. It was recommended that the college principals should be trained in the arena of fiscal management and use the allocated amounts for specified purposes only.

Key Words: Finance, Allocation, Utilization, Sports, Development.

Introduction

The field of sports and games is very broad; it serves as a shape of therapy as well as a tool in various spheres of life that assists to bring the change in the nations. In this connection, the allocation and availability of financial resources and sports participation in developed nations have been widely studied. In the number of advanced countries, it has been indicated that sports funding has a direct impact on sports participation and performance (Côté et al., 2007). Nevertheless, no significant research study has been carried out to analyze the finance allocation and utilization as a predictor of sport development and its effects on female sports participation in southern Punjab, Pakistan. Misener and Doherty (2013) found that for the better and smooth running of sports programs, it is required to make sure the availability of all the necessary resources including finance for players in the sports arena. So, the lack of required sports facilities has harmful effects on athlete performance. Many players show poor performance due to a lack of necessary resources in sports (Samagaio et al., 2009).

Similarly, sport funds and other financial resources are some basic factors to organize the sports, and they also play a chief role in sports participation and it’s a promotion (Girginov & Hills, 2008). Keeping in view the sensitivity of matter, the higher education department, Punjab, Pakistan has notified the sports fund for each educational institution to collect Rs:180 as per the listed students and utilize for sports purposes (Govt. Of Punjab, No.SO (CA)-1-44/2016). Despite that sports and games in the government colleges of different districts (Mianwali & Layyah) in southern Punjab have been on the significant decline especially in female folk. The researcher is performing as a physical education teacher in an educational institution of District Mianwali and facing many challenges for conducting sports events due to lacking some basic facilities i.e. financial resources, availability of nutritional support, sports equipment, and psychological training, etc. So, the research scholars determined to observe the current scenario of sports, to find out the main causes of downfall in sports, and to investigate the actual status of finance allocation

*Ph.D scholar, Department of SS&PE, Gomal University D. I. Khan, KP, Pakistan.
†Chairperson, Department of SS&PE, Gomal University D. I. Khan, KP, Pakistan.
‡Lecturer, Department of SS&PE, Gomal University D. I. Khan, KP, Pakistan. Email: ziaulislamgr8@gmail.com
and its utilization as predictor of sports development in public sector colleges of Mianwali and Layyah districts.

**Literature Review**

Sports and games are the effective sources of getting satisfaction and recreation and proper use of the abundance of free time and leisure hours is nothing more than a significant social problem. Tension and mental worries are very common nowadays (Torkildsen, 2005). According to Kelly (2004), sports are the only means which can effectively work to relieve an individual from psychological problems. A person whose physical and mental health appear in good sate can be proven worthy to the community and society. So, in connection with sports promotion, according to Ancona and Caldwell, (1992) sports activities do have certain resources to achieve optimal results such as staff, space, and equipment to apply and propagate. A research study found that lack of knowledge, time, money, family issues, and companion are an indication which proves significantly recreational constraints in female sports (Stamis et al., 2010). Sports administrator needs to determine and examine resources that can aid to fulfill needs and to acquire sources (Chelladurai, 2006). From the last few years, the programs of sports were constricted to a few games, the squads were limited and the players were not equipped so completely and elaborately like today (Frank & Cook, 2010). Then the Sports face the downfall rapidly.

In the sports and games context, the development would entail the discovery of prodigies of sports who transplanted into national bodies of sports, regular organization of sports at a specified period, the right scheme of remuneration among other people. Idowu (2011); quoted Lawal (1993) revealed that the head of institutions who plan well to use the fiscal resources for sports are much better than those who don’t plan. He specified the planning as managerial skills that concentrate on stipulating resources for the achievement of optimal performance and specified goals in sports whilst according to Cole (2000) budgeting is a substance usually explicit in financial terms and condition of the required performance of any institution in regard of its aims. The Government of Punjab Budget for the fiscal year 2014-15 allotted Rs. two billion for youth and sports (Pakistan Daily Times, 9 August 2015). But, unluckily, 22% of the total allocated amount was utilized for sports purposes (Jabeen & Khan, 2016). Similarly, Mozafari et al (2010) demonstrated that lack of required facilities, the low interest of heads, fear of assault, race, gender, and high entry fee are some basic factors that have badly affected the sports participation in different people groups. Sports and games in the government colleges in various districts of southern Punjab have been on the significant decline especially in female folk. Therefore, this study was an attempt to identify if finance allocation and utilization predict sports development in Government colleges for women in Mianwali, and Layyah district especially, behind the fact, the athletes are expected to be motivated to participate in a specific competition to achieve optimal performance.

**Objectives of the Study**

Main objectives of the study were as follow:

1. To evaluate the allocation of sports funds in female colleges of districts Mianwali and Layyah, Punjab, Pakistan.
2. To assess the distribution and utilization of funds for different purposes of sports at female colleges if districts Mianwali and Layyah, Punjab, Pakistan.
3. To analyze the operating procedures for the expenditure of sports funds and grants in female colleges of Mianwali and Layyah districts, Punjab, Pakistan.

**Research Questions**

The study was based on the following research questions:

1. Whether the allocation of sports funds in the different female colleges of districts (Mianwali and Layyah) Punjab, Pakistan is sufficient?
2. Whether the utilization and distribution of sports funds in female colleges of different districts (Mianwali and Layyah) Punjab, Pakistan are appropriate?
3. Whether the operating procedures adopted for the expenditure of sports funds in female colleges of districts Mianwali and Layyah, Punjab is standardized?

Research Methodology

The primary objective of the research was to evaluate the Finance Allocation and Utilization as a predictor of sports development at the college level. The quantitative research method based on simple servery adopted in particular research. The study population consisted of all the Lecturers in Physical Education (LPEs) and senior clerks working in government colleges for women of different districts (Mianwali & Layyah) within southern Punjab, Pakistan. All female colleges of these two districts were taken for equal and true representation.

17 and senior clerks 17 were taken by using a convenient sampling technique. One Lecturer (PE) and one senior clerk from each college of the district were selected so the total number of sample was 34 (17 lecturers and 17 senior clerks) for this present study.

Two self-designed questionnaires on 3-points scale, having options Yes/No and year-wise funds detail were developed for data collection. Senior clerks’ questionnaire consisted of 11 items and year-wise funds detail (allocation and expenditure) was used to provide the information of allocated and expenditure amount as per the enrolled students. While, lecturers’ questionnaire also (comprised of 11 items, on 3-points scale and having option Yes/No) was used for investigating the situation of the utilization of funds for sports purposes.

Treece and Treece (1982) suggested 10% of the project sample size for a pilot study in survey research. So, the questionnaires were piloted on 02 lecturers and 02 clerks (these lecturers and clerks were not included in final data collection) and validated in light of the recommendations of 05 experts of the field accordingly. For this purpose, the content validity approach was applied in the present study. The Cronbach’s alpha reliability coefficients values for research questionnaires were both questionnaires. The reliability of these questionnaires was found as the lecturers’ scale was 0.82 and for clerks’ scale was 0.76.

Formal approval was taken from the Departmental Supervisory Committee of social sciences of Gomal University, Dera Ismail Khan and Director of colleges of both districts and the same sent to the heads of institutions of sampled Government colleges. Consent forms from LPEs and clerks were filled, Time and date were fixed for the survey. The researchers visited all sample colleges. The response rate (30 out of 30) was 100%. The researchers completed the data collection process in 5 weeks. The researchers tried their best to clarify the scales’ items to the participants during the distribution. The obtained data were analyzed by using One Sample T-test.

Table 1. Description of Sampling

| S. No | District’s Name | Sample Colleges | LPEs | Senior Clerks | Total |
|-------|----------------|----------------|------|---------------|-------|
| 1     | District Minawali | 8              | 8    | 8             | 16    |
| 2     | District Layyah  | 9              | 9    | 9             | 18    |
| 3     | G.Total          | 17             | 17   | 17            | 34    |

Results and Discussion

Table 2. Allocation of sports funds (2011-2015) Allocation of Sports Funds from 2011 - 2015

| S. No | District | A | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
|-------|----------|---|------|------|------|------|------|-------|
| 1     | Mianwali | Allocation | 78904 | 87522 | 323102 | 540343 | 560026 | 1589897 |
| 2     | Layyah   | Allocation | 217590 | 236688 | 297592 | 317246 | 405524 | 1474640 |
|       | Total 13 Districts | Allocation | 296494 | 324210 | 620694 | 857589 | 965550 |
|       | Total 5 years | Allocation | 3064537 | 100% |
Table 3. District wise Allocation and Utilization of Sports funds (Mianwali District) The allocation & utilization of Sports fund for five years (2011 to 2015).

| S.No | Colleges’ Name       | A&U  | 2011.       | 2012.       | 2013.       | 2014.       | 2015.       | Total       | Balance     |
|------|----------------------|------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1.   | GCW Moosa Khel       | Allocation | 0 | 0 | 197480       | 405416      | 398368      | 1001264     | 961264      |
|      |                      | Utilization | 0 | 0 | 0           | 15000       | 25000       | 40000       |             |
| 2.   | GCW Liquat-Abad      | Allocation | 5760 | 7200 | 8640       | 10560       | 15408       | 47568       | 3768        |
|      |                      | Utilization | 4900 | 7500 | 9600       | 10500       | 11300       | 43800       |             |
| 3.   | GCW Daud- Khel       | Allocation | 1200 | 12720 | 13680      | 14304       | 16800       | 58704       | 20504       |
|      |                      | Utilization | 0 | 12500 | 3500        | 9500        | 12700       | 38200       |             |
| 4.   | GCW Mianwali         | Allocation | 43480 | 27158 | 43924      | 42155       | 61730       | 218447      | 69347       |
|      |                      | Utilization | 32500 | 27850 | 25700      | 23600       | 39450       | 149100      |             |
| 5.   | GCW Esa- Khel        | Allocation | 18576 | 14472 | 19548      | 23868       | 20844       | 97308       | 37488       |
|      |                      | Utilization | 7500 | 20000 | 6900       | 6920        | 18500       | 59820       |             |
| 6.   | GCW Mosa-khel        | Allocation | 2688  | 18340 | 21350      | 15000       | 8524        | 65902       | 4062        |
|      |                      | Utilization | 2550 | 14500 | 19720      | 14570       | 10500       | 61840       |             |
| 7.   | GCW WanBuchran       | Allocation | 0     | 0      | 9600       | 12000       | 14400       | 36000       | 5260        |
|      |                      | Utilization | 0     | 0      | 8500       | 11500       | 10740       | 30740       |             |
| 8.   | GCW Kammar - Moshani | Allocation | 7200  | 7632   | 8880       | 17040       | 23952       | 64704       | 24179       |
|      |                      | Utilization | 78904 | 87522 | 323102     | 540343      | 560026      |             |             |
| total 8 colleges | Allocation       | 47450 | 93850 | 78170 | 93965 | 151590      |             |             |
| total 5 years   | Utilization       | 1589897 | 464025 |             |             |             |             |
| Total           | Balance           | 1125872 | 1125872 |             |             |             |             |

The above table and figure show the five years’ allocation and distribution of funds for sports in various colleges for women of Mianwali District. The researchers obtained data of years (2011-2015) from eight colleges and description as. In the year 2011, funds for sports in various women institutes were noticed as allocation Rs:78904 and distribution Rs:47450. In the fiscal year (2012), these funds for sports are calculated as allotment Rs.87522 and distribution Rs.93850. Whilst, in the year (2013), these funds are noted as allocation Rs:323102 distributions 78170. Likewise, these funds are calculated as allotment Rs:540343 and distribution Rs:92965 in the year 2014. In the fiscal year (2015), these Sports funds at various institutes are depicted in the above table as allotment Rs:560026 and distribution Rs:151590. Total five years’ allotment of sports funds of Mianwali for eight women institutes was Rs:1589897, distribution Rs:464025, and entire balance Rs:1125872.

Figure 1: Bar Graph showing the year-wise allocation and utilization of sports fund of Mianwali District
Table 4. One sample t-test presenting the utilization role of funds for college Sports development, Mianwali District.

| Independent Sample Statistics | Years | Mean | Std. Deviation | Std. Err. Mean |
|-------------------------------|-------|------|----------------|---------------|
| Sports Funds utilization & distribution for Sports development | 5 | 58003 | 38328.33929 | 13551.11431 |

| One-Sample T-test | Test Value = 198737 | T | Df | P Value | Mean Difference | 95% Confidence |
|-------------------|---------------------|---|----|--------|-----------------|----------------|
| Sports Funds utilization for sports development | -10.385 | 7 | .057 | -140734.00000 | -172777.2935 | -108690.7065 |

Table 4 depicts that the mean of the utilization of funds for sports of Mianwali in 5 years (2011-2015) is 58003 whilst the allocation amount Mean is 198737. The P-value shows .057 that is greater than the significant level 0.05 (0.057 > 0.05). It is indicated that the distribution of Sports funds for women institutes of the Mianwali District is significantly not sufficient for college Sports development. So, the above hypothesis is hereby not accepted.

District Layyah

Table 5. Showing the Allocation and Utilization of Sports fund for the years of 2011-2015

| S.No | Name of College | A&U | 2011 | 2012 | 2013 | 2014 | 2015 | Total | Balance |
|------|----------------|-----|------|------|------|------|------|-------|---------|
| 1    | GCW            | Allocation | 46080 | 45600 | 52800 | 53320 | 81600 | 279600 |         |
|      | CHOWK         | Utilization | 19000 | 33745 | 34890 | 45100 | 49710 | 182445 | 97155   |
| 2    | GCW KOT       | Allocation | 33360 | 37728 | 38352 | 39120 | 41568 | 190128 |         |
|      | SULTAN        | Utilization | 7560  | 35650 | 39400 | 35100 | 40525 | 154635 | 35493   |
| 3    | GCW KAROR     | Allocation | 40750 | 48000 | 49300 | 51200 | 53000 | 242250 | 99595   |
|      | GCW 90MI      | Utilization | 21300 | 19995 | 24256 | 31500 | 40525 | 154635 | 10080   |
| 4    | LAYYAH        | Utilization | 0     | 0     | 0     | 6400  | 22356 | 28836  |        |
| 5    | GCW LAYYAH    | Utilization | 0     | 0     | 0     | 5280  | 8640  | 30960  | 800     |

Total 9 colleges  Allocation: 217590 | 236688 | 297592 | 317246 | 405524 |

Total 5 years Allocation: 144140 | 172320 | 189846 | 210864 | 256176 |

Total 5 years Utilization: 943616 |

Total Balance: 531024
Figure 2: Bar Graph showing the year-wise funds allocation and utilization of District Layyah from year 2011 to 2015

The figure 2 and table 5 depict the allotment and distribution funds for sports for the fiscal years (2011-2015) in various female institutes of Layyah (District). The researchers obtained data of five years from 09 women colleges and detailed as. In the fiscal year (2011), Sports funds in various female institutes were noticed as allotment Rs:217590 and distribution Rs:114410. In the fiscal year (2012), these funds are calculated as allotment Rs:236688 and distribution Rs:172320. Whilst, in the year 2013, sports funds are indicated as allocation Rs:297592 distribution Rs:189846 likewise, in the fiscal year (2014), these funds areas allotment Rs:317246 and distribution Rs:210864. In the fiscal year 2015, Sports grants and funds at various female institutes are depicted in the above table as allotment Rs:405246 and distribution Rs:0256176. Total funds allotment of five years of Layyah (District) for 09 women colleges was Rs:1474640, distribution Rs: 943616, and total balance Rs:531024.

Table 6. Showing the Utilization Role of Sports Funds for College Sports Development in Layyah District.

| Independent Sample Statistics | | | |
|--------------------------------|---|-------|-------|
| Funds utilization for college Sports development | 5 | 188723 | 52040.54332 |

| Independent Sample Test | | | |
|-------------------------|---|-------|-------|-------|-------|-------|
| Test Value = 294928 | T | Df | P Value | Mean Difference | 95% Confidence Lower | 95% Confidence Upper |
| Sports Funds utilization for Sports development | -4.563 | 4 | .059 | -106204.80000 | -170821.6691 | -41587.9309 |

Table #6 depicts the one-sample t-test result regarding the utilization role of sports funds for College Sports Development in Layyah District. The Sports funds utilization mean value for Layyah (District) in 5 years (2011-2015) is 0188723 likewise, the allocation funds mean value is 0294928. When the hypothesis tested the P-value shows .059 which is higher than the significant level 0.05 (0.059 > 0.05). It is indicated that the Sports funds distribution for women colleges of Layyah District is significantly not sufficient for College Sports Development. Therefore, the above hypothesis is hereby not accepted.

Table 7. Chi-Square Test Showing the Standard of Operating Procedure for Expenditure of Fund regarding Sports in the Female Colleges of Districts Mianwali and Layyah, Punjab.

| S. No | Statement | Yes | NO | X² | P-value |
|-------|-----------|-----|----|----|---------|
| 1     | Sports funds are totally utilized | 10% | 90% | 0.97 | .35     |
| 2     | The system of utilization of funds is transparent | 15% | 85% |     |         |
There is proper committee to check the expenses of sports activities 34% 66%

There is a check and balance for utilization of sport funds 23% 77%

Regular audit procedure for sports funds/grant is being Properly done each year 45% 55%

The operating procedure is accordingly and authentically applying for utilization of funds/grant 10% 90%

Total 22.83% 77.17%

The above table showing the standard of operating procedures for the expenditure of funds and grants regarding sports in female colleges. The percentage of participant with response Yes is 22.83% and No 77.17%, The $x^2$ value appears 0.97, $P=.35$ which is greater than the alpha level 0.01, which indicates that the Operating procedure is not properly working for the expenditure of fund and grant about sports in the female colleges. Hence, the null hypothesis is hereby accepted.

Discussion

The main purpose of this research was to analyze the Finance Allocation and Utilization as Predictor of Sports Development in the female colleges of districts (Mianwal & Layyah) of southern Punjab, Pakistan. The study results revealed that sports funds allocation as per the registered pupils in different five years (2011-2015) was found enough. But unluckily the utilization of these sports funds was found unsatisfactory, they were not utilized properly for sports. As per the analyzed data, the utilization of sports funds was remained to be unutilized at the college level that seems to be a carelessness/negligence on part of the sports organization/personnel with reference to the development of the sport. On the other side, it is a fact that sports need proper financial resources for its smooth functioning and prompt conduct. In this regard, a research study was conducted to investigate the effect of financial resources on Sports development (Robert, 2012). Along with this, the basic aim of the study was to analyze the effect of the financial resources on sports program development and promotion in various colleges. In this regard, Bogar, (2012) indicated the identification and utilization of financial aid to organize the sports programs in educational institutes of the U.S. It was also found that the proper funds' utilization for sports development was unsatisfactory, there can be various factors behind this circumstance. Most of the college principals are supposed to relish their designation. The analyzed data also found that these trends are more affected by the fact that most of the HOIs would like to prefer their interests than general sports development or institutional interests. Likewise, it is also found that lacking of principals’ interest and sports background were the paramount factors obstructed in the proper use of sports funds in sample institutes. The same position has been indicated from the research study carried out by Antonio at el. (2011), indicated that “How conduction of sports events at University level can be influenced by the financial crisis”. Likewise, a research study by Jabeen and khan, (2016) indicated that government of Punjab Budget (2014-15) has allocated Rs. two Billion for youth and sports affairs but, unluckily, 22% of the total allocated amount has utilized for sports purposes (Pakistan Daily Times, August 9, 2015).

Conclusion

This particular research carried out to investigate the finance allocation and utilization as Predictor of Sports Development at female colleges of different districts (Mianwali& Layyah) of Southern Punjab. Based on findings, the study results found that the allocation of sports funds is enough to some extent but the utilization of these funds is not up to mark. It is concluded that there was dissatisfaction among the participants with reference to availability for enough financial and other basic resources. It is also concluded that the available financial resources demand to be enhanced to obtain the objectives of the specific sport. The study is also concluded that financial aid is being consistently utilized for other purposes than sports. The participants respond that proper organization of distribution of sports funds is significantly starved in many of the colleges.

Afshan Jabeen, Salahuddin Khan and Syed Zia Ul Islam
Based on the conclusion, it is suggested that the HED may ensure the sports funds utilization in female colleges by using their interest and resources. HED should make some valid policies to ensure sports funds utilization in female colleges. It is also suggested that the college principals should be trained in the arena of fiscal management and use the allocated sports grants for the promotion of female sports only.
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