



Organizational Planning and Revenue Generation of Public Tertiary Health Institutions in Enugu State, Nigeria

¹Iwu, Francis PhD, ²Okolie, J. I., & ³Nwobia, C. E

^{1&3}Department of Business Administration and Management, Enugu state University of Science and Technology

²Department of Business Administration and Management, Institute of Management and Technology

Accepted: July 14th, 2022

Published: July 31st, 2022

Citations - APA

Iwu, F., Okolie, J. I., & Nwobia, C. E (2022). Organizational Planning and Revenue Generation of Public Tertiary Health Institutions in Enugu State, Nigeria. *Contemporary Journal of Management*, 4(4), 1-19

The study examined the organizational planning and revenue generation of public tertiary health institutions in Enugu state, Nigeria. The specific objectives were to; examine the relationship between leadership planning and grants; relationship between programs and fees and the relationship between budgets and surplus of public tertiary health institutions in Enugu state, Nigeria. The area of the study comprised of staff Enugu State University Teaching Hospital, Park Lane and staff of University of Nigeria Teaching Hospital Enugu (UNTH), Enugu. The study used the descriptive survey design approach. A total population of four thousand, one hundred and twenty-five (4,125), staff was used. The sample size of 351, using Cochran's statistic formula at 5 percent margin of error. 282 staff returned the questionnaire and accurately filled. Data was presented and analyzed by mean score and standard deviation using Sprint Likert Scale. The hypotheses were analyzed using Pearson correlation coefficient (r) statistics tool. The findings indicated that there was positive relationship between leadership planning and grants ($r = .691 < .872, p < .05$). There was positive relationship between programs and fees ($r = .677 < .871, p < .05$). There was positive relationship between budgets and surplus of public tertiary leadership planning health institutions in Enugu state, Nigeria ($r = .691 < .872, p < .05$). The study concluded that organizational planning and revenue generation of public tertiary health institutions in Enugu state, Nigeria. The study recommended among others that the management of tertiary institutions should have effective leadership planning to be more comfortable when there is a plan in place.

ABSTRACT

Keywords: Organizational Planning; Revenue Generation; Public Tertiary Health Institutions

Introduction

The administration of health systems is an essential issue in the New Public Health since they are complex organizations. Health is a large economic sector that frequently employs more people than any other in developed countries. Health is a complicated web of services and providers, with money coming from public or private insurance, as well as the National Health Service. Whether insurance is supplied by the government or a combination of private and public sources, professional management is necessary at both the macro and micro levels, as well as the various institutions that make up the system (Theodore and Elena, 2014). With advances in disease prevention and treatment, population health needs, innovative technologies such as genetic engineering, new immunizations that prevent cancers and infectious diseases, prevention of noncommunicable diseases, environmental and nutritional health, and health promotion to reduce risk factors and improve healthful living for the individual and the community, planning and management are changing in the era of public health. Planning is essential for maintaining a sustainable and flexible health system as well as developing effective responses to new health hazards (Theodore and Elena, 2014).

For a long time, stable funding streams in higher education have been a difficult and contentious problem for schools (Alstete, 2014). Different social ideas have had an impact on institutional philosophies, policies, and practices (Alstete, 2017). The average sales price times the number of units sold yields revenue, which is computed as the average sales price multiplied by the number of units sold. On the income statement, revenue is also known as sales (Adam, Mansa and Perez, 2021). It is the process of developing, promoting, and selling items with the goal of making money. Taxation is the primary source of revenue for Nigerian state governments. Tax is a mandatory tax levied by the government on individuals and businesses to fund the state's numerous authorized functions (Olaoye, 2008). No system or set of laws, whether foreign or natural, can be effective unless it has some financial independence (Olajide, 2015).

Furthermore, organizational planning emphasizes everyone's roles, duties, and expectations. Revenue generation encompasses all of a company's revenue-generating operations, which include (but are not limited to) sales and marketing. Non-revenue-generating tasks and revenue-generating tasks are the two categories of activities in company. The term "revenue generation" refers to operations that assist generate money and profitability (Nguyen, 2021).

Statement of the Problem

Nigerian health care has seen significant setbacks. Despite Nigeria's important location in Africa, the country's health-care infrastructure is severely lacking. In this country, health facilities (health clinics, workers, and medical equipment) are insufficient, particularly in rural regions. While the Nigerian government has proposed a number of changes to address a variety of difficulties in the health-care system, they have yet to be implemented at the state and local government level. Lack of coordination, fragmentation of services, and a scarcity of resources continue to plague the health-care system. Revenue collection is an important source of income for Nigerian states in general, despite the fact that it is believed to be diminishing due to insufficient controls in revenue generation systems and a negative attitude among workers.

The organization's revenue generating goal is to generate revenue through personal and income taxes, advertisements or billboards, and company premise registration, among other things. Due to the diversity of revenue sources, tactical measures are required to gain control of resources in order to facilitate collection and reduce or eliminate tax avoidance and evasion. Poor leadership planning, programs, and institution finances are among the issues confronting the current research. Finance has always been a priority in order to influence organizational goals, with expenses of manufacturing, selling and distribution, labor and maintenance being highlighted in particular in the health tertiary institution.

Public health, as a vital component of national security, not only provides necessary and timely medical treatment, but also tracks, monitors, and controls disease outbreaks. As a result, action is required to address the issue. The health-care system in Nigeria is underdeveloped. There is no development of suitable and functioning surveillance systems. A system solidly anchored in regular monitoring and medical intelligence as the backbone of the health

sector, as well as competent management coupled with strong leadership principles, are required to achieve success in health care in this contemporary day.

Objectives of the Study

The main objective of the study was to evaluate the organizational planning and revenue generation of public tertiary health institutions in *Enugu state*, Nigeria. The specific objectives were to;

- i. Examine the relationship between leadership planning and grant of public tertiary health institutions in *Enugu state*, Nigeria
- ii. Evaluate the relationship between programs and fees of public tertiary health institutions in *Enugu state*, Nigeria.
- iii. Identify the relationship between budgets and surplus of public tertiary health institutions in Enugu State, Nigeria

Research Questions

The following research questions guided the study

- i. What is the relationship between leadership planning and grant of public tertiary health institutions in *Enugu state*, Nigeria?
- ii. What is the relationship between programs and fees of public tertiary health institutions in *Enugu state*, Nigeria?
- iii. What is the relationship between budgets and surplus of public tertiary health institutions in *Enugu state*, Nigeria?

Statement of the Hypotheses

The following null hypotheses guided the study;

- i. There is no positive relationship between leadership planning and grant of public tertiary health institutions in Enugu state, Nigeria
- ii. There is no positive relationship between programs and fees of public tertiary health institutions in Enugu state, Nigeria
- iii. There is no positive relationship between budgets and surplus of public tertiary leadership planning health institutions in Enugu state, Nigeria

Scope of the Study

The content scope of the study centers on organizational planning and revenue generation of public tertiary health institution. The dependent variables were; leadership planning, institution programs, and budgets while independent consist of grant, fees and surplus. The time scope of the study was between 2019-2022.

Significant of the Study

The study was conducted in order to establish a feasible and long-term income generation mechanism in public tertiary health institutions in Nigeria's Enugu state. To shed light on the current state of affairs in academia, the research would aid the institution in identifying some of the issues impeding appropriate income creation and making recommendations to address these issues.

The research would also aid policymakers in the organization in establishing and receiving fundamental financial resource management policies, plans, and programs on a regular basis, which would serve as the framework within which everyday management operations would take place.

Finally, as a guide to financial resources administrative policy and administration, this research would be useful to other public health tertiary parastatals. Academics, students, and researchers might use it as a reference while studying a related issue.

Review of the Related Literature

Conceptual Framework

Organization

Organization is described as the act of identifying and categorizing work to be done, defining and allocating responsibility and authority, and building relationships with the goal of allowing people to work together most effectively to achieve goals. A firm, an institution, or an association is an organization that consists of one or more people and serves a certain function (Diksha, 2018). Management's backbone is organization, since without it, no management can carry out its responsibilities effectively. It is the structural framework of jobs and responsibilities that employees are expected to accomplish in order to achieve corporate objectives. People working together for a same purpose is what organization is all about. It is a collection of individuals that gather in one location and pool their resources to pursue a shared purpose (Priyakshi, 2016). As a result, organization refers to the framework or method that allows living things to collaborate.

Planning

Planning is the most basic managerial job, and it entails choosing ahead of time what should be done, when it should be done, how it should be done, and who will do it. It is an intellectual process that establishes an organization's objectives and determines potential courses of action for achieving those objectives. Planning is nothing more than contemplating before taking action. It allows us to see into the future and plan ahead of time how we will deal with the problems we will face in the future. It entails deductive reasoning and reasonable decision-making (Business Jargons, 2021). The process of thinking about the tasks necessary to accomplish a desired objective is known as planning. Foresight, the fundamental capacity for mental time travel, provides the foundation for planning. Intelligent conduct is defined by its ability to plan. It entails using logic and imagination to visualize not only a desired end result, but also the actions required to get there (Suddendorf and Corballis, 2017).

Organization Planning

The way a company is operated has a direct impact on its success or failure. When the management team develops solid long-term goals for the business, as well as creative means to attain them, the whole organization is motivated and driven to reach those goals (Ahmed, 2018). Working for a company whose senior management team refused to recognize any development plans or long-term objectives. What would become of that business? It may be able to survive for a few months, but its extinction might be precipitated by a lack of preparation or strategic intervention. Organizational planning, which encompasses plans at all levels of the organization, is critical to its success. It's critical to establish precise strategies and plans to reach those objectives once those goals have been identified and modified to make them obvious and attainable. Organizational planning ensures that the organization has a vision and that employees are aware of how their daily tasks contribute to the overall success of the company. Each planning step is a subset of the one before it, with strategic planning being the most important. A proper organizational plan comprises four phases: strategic, tactical, operational, and contingency. Each planning step is a subset of the one before it, with strategic planning being the most important.

Important of Organizational Planning

Planning assists an organization in charting a route to attain its objectives. The process starts with an evaluation of the organization's present operations and a determination of what needs to be improved operationally in the future year. Planning is imagining the outcomes that the company intends to attain and defining the procedures necessary to get there (Hill, 2019). The management team identifies areas where rivals could be vulnerable and devises marketing plans to exploit these flaws. Observing rivals' behavior may also assist firms in identifying possibilities they may have neglected, such as growing overseas markets or potential to promote items to whole new client groups (Hill, 2019).

Components of Organizational Planning

Leadership Planning

Proper leadership principles are a critical aspect in long-term organizational success in today's society. Leadership is one of "the" assets that any company needs to succeed. It's because every business experiences ups and downs. Corporations require a suitable leader to manage a team in this situation. Effective leadership is especially important

in difficult situations where answers and motivation appear gloomy. As a result, businesses must select leaders to guide them through every aspect of the business world (Barman, 2021). Leadership is fundamentally a constant process of behavior modification. It may be regarded in the perspective of a leader's relationship with his followers. Leaders use their leadership traits, such as beliefs, values, ethics, character, knowledge, and abilities, to carry out this process (Truptimayee, 2018). A strategy plan for gaining and developing leadership abilities and preparing workers for management and leadership roles within an organization is known as leadership planning.

Institution Program

A program is a collection of connected measurements or actions aimed at achieving a certain long-term goal. A program is a sequence of events that has been carefully arranged. Institutional education serves a variety of vital functions in society, including intellectual growth for all participants as well as economic, social, and cultural development (OECD, 2021). However, a tertiary institution, like any other organization, operates in a constantly changing context, engaging with various kinds of human effort and taking its model and means of survival from these interactions. In a school context, tertiary health programs can encompass both the prevention and treatment of illness and malnutrition. These services are intended to help kids develop physically, cognitively, and socially. Effective health-care programs are generally thought to be cost-effective. They capitalize on existing health infrastructure and community connections, as well as a competent school workforce (Grant, 2017).

Budgets

A budget is a policy plan that will be implemented over a set period of time in order to achieve specific goals. Budgetary control will compel management at all levels to plan all actions for the coming term ahead of time. Budgets guarantee that plans are sound by determining the best way to achieve goals (Iddegwu, 2013). Setting specified objectives, reporting actual performance outcomes, and evaluating performance in terms of the predetermined goals are all part of budgeting (Olaniyan and Efuntade, 2020). Budgeting has traditionally been considered as a means of reducing spending, therefore a significant portion of management's work is spent allocating funds. A budget, on the other hand, safeguards and regulates how management responds to suggestions presented to it, while also assessing the current and future costs as well as advantages connected with such a plan. However, it must not lose sight of the environment in which it functions in order to do this.

Revenue Generation

The goal of revenue generation is to improve the welfare of a country's population by providing development activities that promote economic growth and development. Despite impressive economic growth, the physical state of the country in terms of social amenities and infrastructure continues to lag behind (Ogbeifun Ajetunmobi, Moronkeji and Adindu, 2019). In a market economy like Nigeria, the motivation for revenue creation originates from the government's obligations, which include but are not limited to economic stabilization, income redistribution, and provision of public goods. Revenues obtained from these numerous sources must be effectively used to promote enhanced public services by providing basic facilities (Worlu and Emeka) (2012). These efforts are viewed as economic sabotage and are frequently cited as reasons for the country's underdevelopment (Ogbeifun et al, 2019).

Components of Revenue Generation

Grants

A grant is a sum of money given to an individual or another entity (usually a non-profit organization, but sometimes a business or a local government body) by an entity (usually a public body, charitable foundation, or specialized grant-making institution) for a specific purpose related to public benefit (Wikipedia, 2021). A grant is a cash prize provided to an individual or a firm by one entity (generally a company, foundation, or government) to help them achieve a goal or incentivise performance. Grants are simply gifts that, in most cases, do not need repayment. Education loans, research funds, and stock options are examples of these. Before the grantee may assume full ownership of the financial incentive, some awards include waiting periods known as lock-up or vesting periods. A grant is a gift to an individual or business that does not need repayment (Chen and Suzanne, 2021). Grants for house insulation, community initiatives, and company start-up may also be available from the government (MBN 2022)

Fees

A fee is a set price for a certain service. Fees come in many forms, including fees, charges, commissions, and penalties. Fees are paid in place of a pay or salary in strongly transactional services (Kenton, 2021). A fee is the amount paid in exchange for certain privileges or services. Overhead, labor, expenditures, and markup are generally included in fees (Wikipedia, 2020). Many of the world's poorest people still lack access to basic health treatments of acceptable quality. Payments for health care services in the form of user fees are likely to be a barrier to entry. However, a lack of resources at the facility level contributes to the inability to provide high-quality services, and it also creates a barrier to entry (Mylene and Natasha, 2017).

Surplus

A surplus is the amount of an item or resource that is not actively used. A surplus can refer to a variety of things, such as revenue, profits, capital, and products. A surplus, in the context of inventories, refers to things that stay unsold on shop shelves. A surplus develops when money collected exceeds costs paid in a fiscal setting. A budget surplus may also emerge inside governments when tax income is left over after all government programs have been adequately funded (Kenton and James, 2021). A surplus is the difference between the total value of an item or resource and the amount that is actively consumed. It might relate to a variety of things, including sales, money, resources, and products. It refers to inventory products that are unopened, unpurchased, or on store shelves. When tax income remains after all government programs have been completely paid, the government has a budget surplus (Annapoorna, 2022). When the amount of an item or assets available exceeds the amount being consumed, a surplus arises (Pettinger, 2021).

Effects of a Surplus

Inefficiency: Allocative inefficiency is represented by a surplus. Consumer preferences are not considered when goods and services are supplied. Reduced supply and resource shifts to regions with higher demand might result in a Pareto improvement.

Stocks: On the other side, if the product can be kept, an excess might be helpful.

Prices should fall: If a market is flexible, prices should fall to equilibrium, and the excess should decrease with time (Pettinger, 2021).

Theoretical Framework

The theoretical framework is the framework that holds or supports a research study's theory. It outlines and introduces the theory that explains why the research problem under investigation occurs.

As a result, the study was directed by the following theories: system theory and great man theory. The study was based on system theory, which is a theoretical approach that looks at a phenomenon as a whole rather than just the sum of its parts. In order to comprehend an entity's organization, functioning, and results, the focus is on interactions and relationships between pieces. It offers a strong way for describing homeostatic systems, or systems in which feedback-controlled regulatory processes take place. Systems theory is also valuable for psychological study since such mechanisms influence human goal-directed behavior.

System Theory

Ludwig von Bertalanffy, a biologist, proposed systems theory in the 1940s. Real systems, according to Von Bertalanffy, are open to and interact with their surroundings, and they might emerge with qualitatively new qualities, resulting in continuous development. This specific structure establishes a system that is independent of the elements' concrete substance (Leon, 2018). The assumption that everything is interconnected and interdependent underpins the systems approach. Management may benefit from systems theory since it focuses on attaining goals and considers the organization as an open system. The broad systems approach to management is primarily concerned with formal organizations, and the principles relate to sociological, psychological, and philosophical techniques. The examination of organizational structure, information, planning and control mechanisms, and job design, among other things, are all part of the unique management system (Chand, 2018).

The research was based on system theory and aligned with the study's first goal. Systems theory is a study of how interacting processes impact one another through time in order to maintain the continuity of a larger whole. Systems

behave in order to keep going. In general, the systems approach evaluates the system's overall efficacy rather than the effectiveness of its subsystems. Interaction and dependency between subsystems, synergy between subsystems, and interaction between internal and external components all contribute to organizational effectiveness (Gordon, 2021).

The Great Man Theory of Leadership

The Great Man Theory was first proposed in the nineteenth century (1840). It was credited to a historian called Thomas Carlyle, who further expanded it. The Exceptional Man Theory of Leadership says that great leaders, in general, are born rather than produced. According to the notion, leadership requires particular attributes such as charm, persuasion, a dominating personality, a high level of intuition, judgment, courage, intelligence, aggression, and action orientation, which cannot be taught or learned in a formal sense (Chand, 2018). Great leaders are born, not made, according to the Great Man Theory of Leadership. These people are born with unique qualities and traits that are not shared by everyone. According to the great man idea, historical figures were born to rule and entitled to do so because of their innate qualities and capabilities (Spencer, 2021).

Great man hypothesis stated that great leaders are born with particular features that enable them to climb and lead, which supported research goal two. Great leaders can emerge when there is a pressing need for them. According to the notion, leadership requires attributes such as charm, persuasion, a dominating personality, a high level of intuition, judgment, courage, intelligence, aggression, and action orientation that cannot be taught or learned in a formal sense.

Empirical Review

The Relationship between Leadership Planning and Grant of Public Tertiary Health Institutions in Enugu State, Nigeria

In the Gaza Strip of Palestine, Hatem and Adaş (2016) conducted a study on the assessment of organizational culture types, leadership styles, and their relationships within governmental and nongovernmental hospitals. The goal of the research was to figure out whether there is a link between company culture and leadership, or if further evidence is needed. From June to December 2018, 400 individuals from three government and two non-government hospitals took part in this cross-sectional descriptive study. The outcomes of the dominating culture types and leadership styles were found to be in accord in the research. All types of hospital workers, such as physicians, nurses, paramedics, and administrators, were included in the target group. 82.5 percent of the participants came from government hospitals, while 17.5 percent came from non-government institutions. The top-defined kinds of organizational culture in Gaza Strip hospitals were clan and hierarchy-driven cultures. Non-governmental hospitals, which are all tiny in size, have stronger perceptions of means than governmental hospitals of various sizes in all forms of organizational culture. Transformational and transactional management styles were found in the hospitals studied. The study's findings revealed strong positive connections between transformational and transactional leadership styles and organizational culture types using Pearson's Correlations and linear multiple regression analysis.

Examining clinical leadership in Kenyan public hospitals via the dispersed leadership lens was published in Oxford Health Policy and Planning by Nzanga, McGivern, and Mike (2018). The goal of this study was to examine middle-level leadership in Kenyan hospitals. The findings demonstrate that Kenyan hospital environments were defined by cultures, conventions, and institutions that limited how leadership was exercised. The findings have significant implications for how leadership is defined and how leadership development and training is delivered in LMIC health systems. Because of (inter)professional power, politics, and parallel leadership between nurses and doctors, the study indicated that utilizing a distributed leadership lens to analyze leadership in LMIC health care, rather than individual 'leader' focused viewpoints, is critical.

Archibong (2014) investigated nurse supervisors' leadership styles and work satisfaction in the University of Nigeria Teaching Hospital in Enugu. Determine the perceived leadership styles (Transformational, Transactional, and Laissez-faire) used by nurse managers at the University of Nigeria Teaching Hospital (UNTH); determine the level of job satisfaction among UNTH nurses; and assess the relationship between leadership styles and job satisfaction among UNTH nurses. Nonexperimental descriptive correlational research design was used to examine the data. 205 accurate replies were evaluated using descriptive and inferential statistics from a population of 228 respondents.

The findings show that the study participants' job satisfaction was above average, and that all of the leadership styles examined had a significant relationship with the respondents' job satisfaction. According to the findings, transformational and transactional leadership styles have positive job satisfaction correlations.

The Relationship between Programs and Fees of Public Tertiary Health Institutions in Enugu state, Nigeria

The Impact of After-School Program on Student Achievement: Empirical Evidence from the ASA Education Program in Bangladesh was investigated by Twyeafur, Loe, and Hafiz (2020). The study's goal was to see how effective an after-school tutoring program that had been implemented across Bangladesh was. A treatment group of 900 students who were enrolled in the program and a control group of 453 students who were not enrolled in the program can be separated from the total sample of 1353 students. Using a difference-in-difference setup, the results show that the treatment group improved their grades over time significantly more than the control group. The finding shows that, a robustness check, student-fixed effects, which control for any time-invariant differences between individual students, were included and the results remain unchanged.

Anetoh, Jibuaku, Nduka and Uzodinma (2017) conducted a study on the Knowledge and Implementation of Tertiary Institutions' Social Health Insurance Program (TISHIP) in Nigeria: A case study of Nnamdi Azikiwe University, Awka. The objective of the study was to assess students' knowledge and attitude towards TISHIP and its implementation level among health workers in Nnamdi Azikiwe University Medical Centre. a stratified random sampling technique, 420 undergraduate students of Nnamdi Azikiwe University, Awka were assessed on their level of awareness and general assessment of TISHIP through an adapted and validated questionnaire instrument. Data collected were analyzed using Statistical Package for Social Sciences (SPSS) version 20 software.

Ejughemre and Ivrogbo (2014) carried out a study on the User-Fees in Health Services: Assessing how it Impacts on Access, Utilization and Quality of Care in a Tertiary Health Facility in Delta State, Nigeria. The purpose of the study was to assess how user-fees policy impacts on clientele's access to care, willingness to utilize health services and their satisfaction with the quality of healthcare, having to pay at the point of service in a tertiary health facility. A cross-sectional descriptive was used in the study. The instrument was a pre-tested, semi-structured self-administered questionnaire. Descriptive statistics as well as chi-square test and regression analysis were done to show statistically significant associations. The findings reveal different modes money was made available for payment for health services.

The Relationship between Budgets and Surplus of Public Tertiary Health Institutions in Enugu state, Nigeria

Idegwu (2013) conducted a study on the Effects of budgeting and budgetary control in extracting industry: (A case study of Shell Cooperation of Nigeria). The objectives are to investigate concisely the budgetary control of shell as a cooperation with the view of determining their efficacy in the managerial process of the company; to find out the extent of use of budgeting as a tool for its managerial planning and control process; and to find out how budgeting is help in coordinating the activity of various department in the company. The study adopted both secondary and primary source. The population of the study was one hundred and eighty and all were utilized. Finding shows that various instrument and measures are voted for effective utilization of company's resources to attain its objectives and distinguishing actual from budgeted performance off expenditure in considering budget as an instrument of control it helps to encourage high productivity organization development and performance.

Olanian and Efuntade (2020) conducted a study on Budget and the budgetary control system in tertiary institution's financial performance in Nigeria. The purpose of the study was to investigate the relationship between, Budget Planning Monitoring and Control, budget participation, budget evaluation, operating cashflow, current ratio, debt equity ratio and asset turnover in Nigeria. The study adopted ex-post facto research design. Relevant data regarding the variables under-study were extracted from the Central Bank of Nigeria (CBN) statistical bulletin. The findings revealed among other things that; there was presence of co-integration (long-run relationship) among the variables in the model, budget planning, budget evaluation, control and monitoring have significant relationship with financial performance in Nigeria, while budget participation is not significantly related to financial performance of the tertiary institution in the long run. The study revealed that there is considerable association budgetary control system and financial performance of tertiary institution in Nigeria, depending on the variable of interest.

Suryo, Hafiez and Misbahul (2020) did a study on the Performance-based budgeting implementation in higher education institutions: Determinants and influence on quality. The study was carried out at Bantul, Indonesia. The goal of this study was to look at the factors that influence the implementation of performance-based budgeting (PBB) in Indonesian higher education institutions (HEIs) as well as the impact on HEI quality. The research was carried out at Indonesian private HEIs. 153 sets of valid data were successfully obtained as samples using online and direct survey methodologies. The study hypotheses were evaluated using variable-based partial least squares structural equation modeling (PLS-SEM). The findings demonstrate that management competency and reward systems improve PBB implementation, and that PBB improves HEI quality.

Methodology

The area of the study comprised of staff Enugu State University Teaching Hospital, ParkLane and University of Nigeria Teaching Hospital Enugu (UNTH), staff Enugu. The study used the descriptive survey design approach. The primary source of data was the administration of questionnaire. A total population of four thousand, one hundred and twenty-five (4,125), staff was used. The sample size of 351, using *Cochrains*'s statistic formula at 5 percent margin of error. 282 staff returned the questionnaire and accurately filled. That gave 80 percent response rate. The validity of the instrument was tested using content analysis and the result was good. The reliability was tested using the Pearson correlation coefficient (*r*). It gave a reliability co-efficient of 0.80 which was also good. Data was presented and analyzed by mean score (3.0 and above agreed while below 3.0 disagreed) and standard deviation using Sprint Likert Scale. The hypotheses were analyzed using Pearson correlation coefficient (*r*) statistics tool.

Data Presentation and Analyses

The Relationship Between Leadership Planning and Grants of Public Tertiary Health Institutions in Enugu State, Nigeria

Table 1: Responses on the Relationship Between Leadership Planning and Grant of Public Tertiary Health Institutions in Enugu State, Nigeria

		5 SA	4 A	3 N	2 DA	1 SD	ΣFX	- X	SD	Decision
1	There are leadership development plans and findings in the institutions.	1000 200 70.9	44 11 3.9	90 30 10.6	18 6 2.1	35 35 12.4	1187 282 100%	4.21	1.302	Agree
2	Leaders setting of expectations have reduced skill shortages through raise funds for research and development.	975 195 69.1	44 11 3.9	90 30 10.6	22 11 3.9	35 35 12.4	1166 282 100%	4.13	1.546	Agree
3	Improving the motivation of works with income generation enhances effective communication.	560 112 39.7	436 109 38.7	66 22 7.8	8 4 1.4	35 35 12.4	1105 282 100%	3.92	1.449	Agree
4	Effective planning leadership generates a structured plan of action every day that leads to quality of facilitates, services and revenue.	730 146 51.8	184 46 16.3	126 42 14.9	26 13 4.6	35 35 12.4	1075 282 100%	3.81	1.528	Agree
5	Staff development programs are result of grants.	345 69 24.5	628 157 55.7	54 18 6.4	14 7 2.5	31 31 11.0	1072 282 100%	3.80	1.196	Agree
Total Grand mean and standard deviation								3.97 4	1.4042	

Source: Field Survey, 2022

Table 1, 211 respondents out of 282 representing 74.8 percent agreed that there are leadership development plans and findings in the institutions 4.21 and standard deviation of 1.302. Leaders setting of expectations have reduced skill shortages through raise funds for research and development 206 respondents representing 73.0 percent agreed with mean score of 4.13 and standard deviation of 1.546. Improving the motivation of works with income generation enhances effective communication 221 respondents representing 78.4 percent agreed with mean score of 3.92 and standard deviation of 1.449. Effective planning leadership generates a structured plan of action every day that leads to quality of facilitates, services and revenue 192 respondents representing 68.1 percent agreed with mean score of 3.81 and 1.528. Staff development programs are result of grants 226 respondents representing 80.2 percent agreed with a mean score of 3.80 and standard deviation 1.196.

The Relationship between Programs and Fees of Public Tertiary Health Institutions in Enugu State, Nigeria.

Table 2: Responses on the Relationship between Programs and Fees of Public Tertiary Health Institutions in Enugu State, Nigeria

		5 SA	4 A	3 N	2 DA	1 SD	ΣFX	- X	SD	Decision
1	The tuition fees of undergraduate degree programs enhance the performance for the institutions	620 124 44.0	388 97 34.4	33 22 7.8	8 4 1.4	35 35 12.4	1084 282 100%	3.84	1.266	Agree
2	post graduate programs increases the revenue for the institution.	500 100 35.5	188 122 43.3	36 12 4.3	26 13 4.6	35 35 12.4	785 282 100%	2.78	1.266	Agree
3	Alumina supports generates for the institution.	385 77 27.3	484 121 42.9	120 40 14.2	18 9 3.2	35 35 12.4	1042 282 100%	3.70	1.250	Agree
4	Development levy from students promote the institutions.	310 62 22.0	652 163 57.8	30 10 3.5	14 7 2.5	40 40 14.2	1046 282 100%	3.71	1.147	Agree
5	Conference in the institution attracts income.	400 80 28.4	576 144 51.1	54 18 6.4	10 5 1.8	35 35 12.4	1075 282 100%	3.81	1.427	Agree
Total Grand mean and standard deviation								3.56 8	1.2712	

Source: Field Survey, 2022

Table 2, 221 respondents out of 282 representing 78.4 percent agreed that the tuition fees of undergraduate degree programs enhance the performance for the institutions 3.84 and standard deviation of 1.266. Post graduate programs increases the revenue for the institution 222 respondents representing 78.8 percent agreed with mean score of 2.78 and standard deviation of 1.266. Alumina supports generates for the institution 198 respondents representing 70.2 percent agreed with mean score of 3.70 and standard deviation of 1.250. Development levy from students promote the institutions 225 respondents representing 79.8 percent agreed with mean score of 3.71 and 1.147. Conference in the institution attracts income 224 respondents representing 79.5 percent agreed with a mean score of 3.81 and standard deviation 1.427.

The Relationship between Budgets and Surplus of Public Tertiary Leadership Planning Health Institutions in Enugu State, Nigeria

Table 3: Responses on the Relationship between Budgets and Surplus of Public Tertiary Leadership Planning Health Institutions in Enugu State, Nigeria

		5 SA	4 A	3 N	2 DA	1 SD	ΣFX	- X	SD	Decision
1	Effective budgets provide money for use at a future time.	1000 200 70.9	44 11 3.9	90 30 10.6	12 6 2.1	35 35 12.4	1181 282 100%	4.19	1.326	Agree
2	The provision of the sum or finances allocates for a particular purpose and intended expenditure facilitates the running of the institutions	975 195 69.1	44 11 3.9	90 30 10.6	22 11 3.9	35 35 12.4	1166 282 100%	4.13	1.178	Agree
3	Strategic plan of activities through budgets makes one have control over finances.	560 112 39.7	436 109 38.7	66 22 7.8	8 4 1.4	35 35 12.4	1105 282 100%	3.92	1.998	Agree
4	There is keeping of track of how much are been generated and level of spending.	730 146 51.8	184 46 16.3	126 42 14.9	26 13 4.6	35 35 12.4	1101 282 100%	3.90	1.005	Agree
5	A budget assists in setting goals and planning for contingencies.	345 69 24.5	620 155 55.0	54 18 6.4	14 7 2.4	33 33 11.7	1066 1282 100%	3.78	1.224	Agree
Total Grand mean and standard deviation								3.98 4	1.3462	

Source: Field Survey, 2022

Table 3, 211 respondents out of 282 representing 74.8 percent agreed that Effective budgets provide money for use at a future time 4.19 and standard deviation of 1.326. The provision of the sum or finances allocates for a particular purpose and intended expenditure facilitates the running of the institutions 206 respondents representing 73.0 percent agreed with mean score of 4.13 and standard deviation of 1.178. Strategic plan of activities through budgets makes one have control over finances 221 respondents representing 78.4 percent agreed with mean score of 3.92 and standard deviation of 1.998. There is keeping of track of how much are been generated and level of spending 192 respondents representing 68.1 percent agreed with mean score of 3.90 and 1.005. A budget assists in setting goals and planning for contingencies 224 respondents representing 79.5 percent agreed with a mean score of 3.78 and standard deviation 1.224

Test of Hypotheses

Hypothesis One: There is No Positive Relationship between Leadership Planning and Grant of Public Tertiary Health Institutions in Enugu State, Nigeria

Table 4: Correlations

		There are leadership development plans and findings in the institutions.	Leaders setting of expectations have reduced skill shortages through raise funds for research and development.	Improving the motivation of works with income generation enhances effective communication.	Effective planning leadership generates a structured plan of action every day that leads to quality of facilitates, services and revenue.	Staff development programs are result of grant.
There are leadership development plans and findings in the institutions.	Pearson Correlation	1	.872**	.734**	.691**	.814**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	282	282	282	282	282
Leaders setting of expectations have reduced skill shortages through raise funds for research and development.	Pearson Correlation	.872**	1	.719**	.719**	.793**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	282	282	282	282	282
Improving the motivation of works with income generation enhances effective communication.	Pearson Correlation	.734**	.719**	1	.741**	.751**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	282	282	282	282	282
Effective planning leadership generates a structured plan of action every day that leads to quality of facilitates,	Pearson Correlation	.691**	.719**	.741**	1	.847**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	282	282	282	282	282

services and revenue.						
Staff development programs are result of grants.	Pearson Correlation	.814**	.793**	.751**	.847**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	282	282	282	282	282

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4 Showed the Pearson correlation matrix on leadership planning and grants showing the correlation coefficients, significant values and the number of cases. The correlation coefficient shows $.691 < .872$. This value indicates that correlation is significant at 0.05 level (2 tailed) and implies that there was positive significant relationship between leadership planning and grant of public tertiary health institutions in Enugu State, Nigeria ($r = .691 < .872$). The computed correlations coefficient is greater than the table value of $r = .000$ with at alpha level for a two-tailed test ($r = .691 < .872$, $p < .05$).

Decision Rule

The decision rule is to accept the null hypothesis if the computed r is less than the tabulated r otherwise rejects the null hypothesis.

Decision

Since the computed ($r = .691 < .872$) is greater than the table value of $.000$, we reject the null hypothesis. Therefore, we concluded that there was positive significant relationship between leadership planning and grant of public tertiary health institutions in Enugu State, Nigeria as reported in the probability value of ($r = .691 < .872$, $p < .05$).

Hypothesis Two: There is No Positive Relationship between Program and Fees of Public Tertiary Health Institutions in Enugu State, Nigeria

Table 5: Correlations

		The tuition fees of undergraduate degree programs enhance the performance for the institutions	post graduate programs increases the revenue for the institution .	Alumina supports generates for the institution.	Development levy from students promotes the institutions.	Conference in the institution attracts income.
The tuition fees of undergraduate degree programs enhance the performance for the institutions	Pearson Correlation	1	.837**	.677**	.809**	.871**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	282	282	282	282	282
post graduate programs increases the revenue for the institution.	Pearson Correlation	.837**	1	.724**	.807**	.801**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	282	282	282	282	282
Alumina supports generates for the institution.	Pearson Correlation	.677**	.724**	1	.809**	.763**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	282	282	282	282	282
Development levy from students promotes the institutions.	Pearson Correlation	.809**	.807**	.809**	1	.823**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	282	282	282	282	282
Conference in the institution attracts income.	Pearson Correlation	.871**	.801**	.763**	.823**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	282	282	282	282	282

**. Correlation is significant at the 0.01 level (2-tailed).

Table 5 Showed the Pearson correlation matrix on programs and fees of public tertiary health institutions in Enugu State, Nigeria the correlation coefficients, significant values and the number of cases. The correlation coefficient shows $.677 < .871$. This value indicates that correlation is significant at 0.05 level (2 tailed) and implies that there was positive significant relationship between programs and fees of public tertiary health institutions in Enugu State, Nigeria ($r = .677 < .871$). The computed correlations coefficient is greater than the table value of $r = .000$ with at alpha level for a two-tailed test ($r = .677 < .871$, $p < .05$).

Decision Rule

The decision rule is to accept the null hypothesis if the computed r is less than the tabulated r otherwise rejects the null hypothesis.

Decision

Since the computed ($r = .677 < .871$) is greater than the table value of .000, we reject the null hypothesis. Therefore, we concluded that there was positive significant relationship between programs and fees of public tertiary health institutions in Enugu State, Nigeria as reported in the probability value of ($r = .677 < .871$, $p < .05$).

Hypothesis Three: There is No Positive Relationship between Budgets and Surplus of Public Tertiary Leadership Planning Health Institutions in Enugu State, Nigeria

Table 6: Correlations

		Effective budgets provide money for use at a future time.	The provision of the sum or finances allocates for a particular purpose and intended expenditure facilitates the running of the institutions	Strategic plan of activities through budgets makes one have control over finances.	There is keeping of track of how much are been generated and level of spending.	A budget assist in setting goals and planning for contingencies.
Effective budgets provide money for use at a future time.	Pearson Correlation	1	.872**	.734**	.691**	.779**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	282	282	282	282	282
The provision of the sum or finances allocates for a particular purpose and intended expenditure facilitates the running of the institutions	Pearson Correlation	.872**	1	.719**	.719**	.800**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	282	282	282	282	282
Strategic plan of activities through budgets makes one have control over finances.	Pearson Correlation	.734**	.719**	1	.741**	.703**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	282	282	282	282	282
There is keeping of track of how much are been generated and level of spending.	Pearson Correlation	.691**	.719**	.741**	1	.851**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	282	282	282	282	282
A budget assist in setting goals and planning for contingencies.	Pearson Correlation	.779**	.800**	.703**	.851**	1
	Sig. (2-tailed)	.000	.000	.000	.000	

	N	282	282	282	282	282
**. Correlation is significant at the 0.01 level (2-tailed).						

Table 6 Showed the Pearson correlation matrix on desirable awards and employee quality of work showing the correlation coefficients, significant values and the number of cases. The correlation coefficient shows $.691 < .872$. This value indicates that correlation is significant at 0.05 level (2 tailed) and implies that there was positive significant relationship between budgets and surplus of public tertiary leadership planning health institutions in Enugu State, Nigeria ($r = .691 < .872$). The computed correlations coefficient is greater than the table value of $r = .000$ with at alpha level for a two-tailed test ($r = .691 < .872$, $p < .05$).

Decision Rule

The decision rule is to accept the null hypothesis if the computed r is less than the tabulated r otherwise rejects the null hypothesis.

Decision

Since the computed ($r = .691 < .872$) is greater than the table value of $.000$, we reject the null hypothesis. Therefore, we concluded that there was positive significant relationship between budgets and surplus of public tertiary leadership planning health institutions in Enugu State, Nigeria as reported in the probability value of ($r = .691 < .872$, $p < .05$).

Discussion of Findings

The Relationship between Leadership Planning and Grant of Public Tertiary Health Institutions in Enugu State, Nigeria

We reject the null hypothesis since the computed ($r = .691.872$) is larger than the table value of $.000$ in hypothesis one. As a result of the probability value of ($r = .691.872$, $p.05$), we found that there was a positive significant association between leadership planning and grant of public tertiary health institutions in Enugu State, Nigeria. Hatem and Adaş (2016) performed a study on the Assessment of organizational culture types, leadership styles, and their linkages throughout governmental and nonprofit hospitals in the Gaza Strip of Palestine to support the findings. The study's findings revealed strong positive connections between transformational and transactional leadership styles and organizational culture types using Pearson's Correlations and linear multiple regression analysis.

The Relationship between Programs and Fees of Public Tertiary Health Institutions in Enugu State, Nigeria

We reject the null hypothesis because the computed ($r = .677.871$) is larger than the table value of $.000$ in hypothesis two. As a result, we concluded that there was a positive significant link between public tertiary health institution programs and fees in Enugu State, Nigeria, as stated in the probability value of ($r = .677.871$, $p.05$). Twyeafur, Loe, and Hafiz (2020) did a research titled The Impact of After-School Program on Student Achievement: Empirical Evidence from the ASA Education Program in Bangladesh to support the findings. The findings of a difference-in-difference study demonstrate that the treatment group improved their grades much more than the control group over time. Student-fixed effects, which adjust for any time-invariant variations between individual students, were added as a robustness check, and the results remained unaltered. Overall, these findings suggest that the after-school tutoring program improved children's academic performance considerably.

The Relationship between Budgets and Surplus of Public Tertiary Health Institutions in Enugu State, Nigeria

We reject the null hypothesis since the computed ($r = .691.872$) is larger than the table value of $.000$ in hypothesis three. As a result of the probability value of ($r = .691.872$, $p.05$), we found that there was a positive significant association between budgets and surplus of public tertiary leadership planning health institutions in Enugu State, Nigeria. Idegwu (2013) did a study on the Effects of budgeting and budgetary management in the extracting sector to validate the findings (A case study of Shell Cooperation of Nigeria). Findings show that various instruments and measures are voted for effective utilization of a company's resources to achieve its objectives, as well as distinguishing actual from budgeted performance off expenditure in considering budget as a control instrument, which helps to encourage high productivity and organizational development and performance. Olaniyan and

Efuntade (2020) did a research on the budget and budgetary control system in the financial performance of Nigerian tertiary institutions.

Summary of the Findings

- i. There was positive relationship between leadership planning and grants of public tertiary health institutions in Enugu State, Nigeria, ($r= .691 <.872$, $p<.05$)
- ii. There was positive relationship between programs and fees of public tertiary health institutions in Enugu State, Nigeria, ($r= .677 <.871$, $p<.05$)
- iii. There was positive relationship between budgets and surplus of public tertiary leadership planning health institutions in Enugu State, Nigeria ($r= .691 <.872$, $p<.05$)

Conclusion

The study found that grants, fees, and surplus of public tertiary leadership planning health institutions in Enugu State, Nigeria, had a favorable association with leadership planning, programs, and budgets. Organizational planning is frequently used to enhance an organization's general operations, but it may also be used to improve its personnel, finances, or goods. As a result, there are many different sorts of organizational planning objectives, ranging from workforce development and financial planning to product, service, and expansion planning. A prepared institution adapts better to changes in educational activities, therefore having an organizational plan is beneficial.

Recommendations

- i. Tertiary institution management should have excellent leadership planning in place to feel more at ease. When a plan is in place, it remembers the organization's aims. A strategy lays out the steps to take and guides you to the easiest path.
- ii. It is necessary for institutions to have a planned strategy for achieving a certain goal or activity. This will make the institution's agenda easier to follow.
- iii. Management should have a budget that contributes to financial stability. A budget makes it simpler to maintain a solid financial foundation in the short and long run.

References

- Adam, H; Mansa, J. and Perez, Y. (2021). *What is revenue?* Retrieved from <https://www.investopedia.com/terms/r/revenue.asp>.
- Ahmed, A. (2018). *Definition of organization planning.* Retrieved from <https://bizfluent.com/about-7239429-definition-organization-planning.html>
- Alstete, J. A. (2017). *Revenue Generation: Higher Education Institutions.*
- Alstete, J. W. (2014). *Revenue generation strategies: Leveraging higher education resources for increased income..* Retrieved from Encyclopedia of International Higher Education Systems and Institutions.
- Annapoorna (2022). *What is Meant by Surplus?* Retrieved from <https://cleartax.in/g/terms/surplus>
- Barman, J. (2021). *Leadership Concepts: What are these 4 Concepts to Know.* Retrieved from <https://aboutleaders.com/leadership-concepts-what-are-these-4-concepts-to-know/>.
- Ben, B. (2018). *The importance of planning and why leaders can't ignore it.* Retrieved from <https://www.thoughtfulleader.com/importance-of-planning/>.
- Business Jargons (2021). *What is planning.* Retrieved from <https://businessjargons.com/planning.html>.
- Cameron, N. (2020). *Organizational planning guide: types of plans, steps, and examples.* Retrieved from <https://pingboard.com/blog/organizational-planning-guide-types-of-plans-steps-and-examples/>.
- Chand, S. (2018). *Great Man Theory and Trait Theory of Leadership.* Retrieved from <https://www.yourarticlrary.com/leadership/great-man-theory-and-trait-theory-of-leadership/28004>
- Chand, S. (2018). *System approach to management: definition, features and evaluation.* Retrieved from <https://www.yourarticlrary.com/management/system-approach-to-management-definition-features-and-evaluation/27897>
- Chen, J. and Suzanne, K. (2021). *What is a grant?* Retrieved from <https://www.investopedia.com/terms/g/grant.asp>.
- Diksha, K. (2018). *Organisation: Meaning, Concept, Features and Advantages.* Retrieved from <https://www.yourarticlrary.com/organization/organisation-meaning-concept-features-and-advantages>.
- Randolph E. (2018). *Why Strategic Planning is Important in Healthcare.* Retrieved from <https://www.stratadecision.com/blog/why-strategic-planning-is-important-in-healthcare/>.
- Gordon, J. (2021). *Systems theory of management explained.* Retrieved from https://thebusinessprofessor.com/en_US/management-leadership-organizational-behavior/systems-theory-of-management.
- Grant, C. (2017). *The impact of school health programs.* K4D Helpdesk Report. Brighton, UK: Institute of Development Studies.
- Hatem, H. A. and Çağdaş, E. A. (2016). Assessment of organizational culture types, leadership styles and their relationships within governmental and nongovernmental hospitals in Gaza Strip of Palestine. *BMC Health Services Research*, 21: 1-11.
- Helpdesk, R. (2017). *The impact of school health programs.* Retrieved from <https://www.heart-resources.org/2017/09/the-impact-of-school-health-programs/>.
- Hill, B. (2019). *The importance of planning in an organization.* Retrieved from <https://smallbusiness.chron.com/importance-planning-organization-1137.html>.
- Idegwu, D. C (2013). *Effects of budgeting and budgetary control in extracting industry. (A case study of Shell Corporation of Nigeria).* Department of accountancy faculty of management and social sciences Caritas University Amorji – Nike, Enugu, Pp. 1-60.
- Jeff, L. (2021). *Leadership in planning.* Retrieved from <https://www.routledge.com/Leadership-in-Planning-How-to-Communicate-Ideas-and-Effect-Positive-Change/Levine/p/book/9780367233228>.
- Kenton, W. (2021). *What is a fee?* Retrieved from <https://www.investopedia.com/terms/f/fee.asp>.
- Kenton, W. and James, M. (2021). *What is a surplus?* Retrieved from <https://www.investopedia.com/terms/s/surplus.asp>.
- Landman, P. (2020). *Revenue Generation.* Retrieved from <https://www.xotels.com/en/glossary/revenue-generation>.
- Leon, T. (2018). *Application of systems theory in business organizations.* Retrieved from <https://smallbusiness.chron.com/application-systems-theory-business-organizations-73405.html>.
- MBN (2022). *What is a grant? Definition and meaning.* Retrieved from <https://marketbusinessnews.com/financial-glossary/grant-definition-meaning>.

- Mylene, L. and Natasha, P. 2017). *The impact of user fees on health service utilization in low- and middle-income countries: How strong is the evidence?* Retrieved from <https://www.who.int/bulletin/volumes/86/1/07-049197.pdf?ua=1>.
- Nguyen, I. (2021). An overview of revenue generation. Retrieved from <https://revenuegrid.com/blog/revenue-generation/>.
- Nyambura, E. (2016). *The effect of budgetary control on effectiveness of nongovernmental organizations in Kenya.*
- Ogabeifun I. E., Ajetunmobi, T. P., Moronkeji, T. A. and Adindu, G. C. (2019). Revenue generation and economic growth of Nigeria. *International Journal of Current Research*, 11(07); 5786-5792.
- Olajide, R. A. (2015). Revenue generation as a major source of income for the state government: An empirical analysis of two parastatals. *International Journal of Economics, Commerce and Management*, 3(6);1-21.
- Olaniyan, N.O. & Efuntade, L.O. (2020). Budget and the budgetary control system in tertiary institution's financial performance in Nigeria. *KIU Interdisciplinary Journal of Humanities and Social Sciences*, 1(2), 281-302.
- Pettinger, T. (2021). *Surplus Definition, causes and effects.* Retrieved from <https://www.economicshelp.org/blog/167135/economics/surplus-definition-causes-and-effects/>.
- Priyakshi, M. 2016). *Organization: Definitions, Characteristics, Function, Elements, Principles.* Retrieved from <https://www.economicsdiscussion.net/organisation/organisation-definitions/32336>.
- Spencer, H. (2021). *The great man theory of leadership explained.* Retrieved from <https://www.villanovau.com/resources/leadership/great-man-theory/>.
- Suddendorf and Corballis (2017). The evolution of foresight: What is mental time travel, and is it unique to humans? *The Behavioral and Brain Sciences*, 30 (3): 299–313.
- Tandon, A. (2021). *Organizational planning: the ladder to an organization's success.* Retrieved from <https://blog.mettl.com/organizational-planning-the-ladder-to-an-organizations-success>
- Twyeafur, R; Loe, F. and Hafiz, T. A. K. (2020). The Impact of After-School Program on Student Achievement: Empirical Evidence from the ASA Education Program in Bangladesh, *The European Journal of Development Research, Palgrave Macmillan; European Association of Development Research and Training Institutes (EADI)*, 32(3);612-626.
- Wikipedia (2020). *What is fee?* Retrieved from <https://en.wikipedia.org/wiki/Fee>.
- Wikipedia, 2021). *Grant (money).* Retrieved from [https://en.wikipedia.org/wiki/Grant_\(money\)](https://en.wikipedia.org/wiki/Grant_(money)).
- Worlu, N. C. and Emeka, N. 2012. Tax revenue and economic development in Nigeria: A macroeconomic approach. *Academic Journal Interdisciplinary Studies*, 1(2), 211-233.