

Principals' Management Skills for Generating and Utilizing Internal Revenue for the Administration of Public Secondary Schools in Cross River State

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Abstract

This study examined principals' management skills on how revenue is generated and utilized internally for the administration of public secondary schools in Cross River State. Design of the study was descriptive survey. The population comprised all the 504 public secondary schools principals distributed over the 18 Local Government Areas in Cross Rivers State. The sample size was 481 principals. Two research questions and two hypotheses were answered and tested in the study respectively. Instrument for data collection was a 20-item self-structured questionnaire titled "Internal Revenue for School Administration Questionnaire" (IRSAQ) which was validated by three experts from Measurement and Evaluation in the Department of Psychology, Guidance and Counseling, University of Port Harcourt. Split half statistic associated with Spearman Brown prophecy formula was used to determine the reliability of the instrument which yielded a co-efficient of 0.89. Mean, standard deviation and rank order were used to answer the research questions while z-test was used to test the hypotheses at 0.05 level of significance. The findings of the study showed that revenues generated were utilized for different administrative needs such as provision of facilities, maintenance and day-to-day running of the school. Based on the findings, it was recommended among others that principals should be trained specifically in the area of revenue generation skills.

Index Terms: Principals' skills, generating internal revenue, utilization, secondary school administration

I. INTRODUCTION

The expansion of secondary education in Nigeria has today given rise to the establishment of both private and public secondary schools scattered across all the states and local government areas in the country. Similarly, with the expansion of secondary schools established in the country, the increase in population has commensurately led to an increase in the rate of enrollment; which on its part has continued to increase the burden of education on educational managers and administrators in the country especially the government. This could be why FRN (2013) stated out that the management and administration of the education system shall continue to be a collective responsibility of both the government and the private sector since the government alone cannot seemingly shoulder the financial needs of all the education system including secondary schools.

Secondary schools as applicable in some developed countries are managed by a principal who is known as the administrator of the school. The principal as an appointee of the government is saddled with the responsibility of partnering with the government to ensure that the goals and objectives of secondary education are achieved as planned. This is why every responsible and successful principal must give adequate attention to management issues such as planning, staffing, controlling, organizing and budgeting among others. The budgeting function of the principal includes his ability to manage the finances of the school for the achievement of secondary school goals and objectives. The principal must therefore know how to generate, allocate and utilize funds when the need arises for the achievement of predetermined goals and objectives in the school.

The need for secondary school principals to generate revenue internally for school administration is not far from the fact that government seems not to do much in the area of budgetary allocation to education. Onuma (2016) revealed that the government of Nigeria for a very long time has failed to allocate the needed percentage of their annual budget to the education sector as recommended by UNESCO. The ability of the principal to generate funds internally does not come without the ability of the principal to build and develop the right skills for such venture. The principal who will succeed in generating revenue internally will need to

build relationship skill to rapport with stakeholders, numeric skill for estimation, risk taking skill to enable him or her venture into a viable business. In addition to this, communication skill is also very important as it will determine how well information is being shared between the school and the other educational stakeholders. Communication skill will also determine how well the principal can convince financial donors to financially support the activities of the school. These skills are needed to enable the principals interact with stakeholders and improve on the financial condition of the school. Furthermore, the ability to inculcate these revenue generating skills is not only for immediate use alone but will also be relevant in dealing with the financial needs of the school even in the future. These skills are therefore indispensable for any teacher that will have a smooth school administration.

The financing of education is a joint responsibility of the federal, state and local governments and the “government also encourages participation of local communities, individuals and other organizations” (FRN, 2013:61). Expectedly, the revenue generated by the principal from the school internally is not to be used for personal aggrandizement; rather, it is expected that the principal should be able to allocate the funds generated internally for the improvement of the performance of teachers and students during their teaching and learning interactions. Revenue generated internally must therefore need to be utilized in the provision of important human, material and physical resources that have direct impact on teaching and learning activities in the school.

II. STATEMENT OF THE PROBLEM

One of the challenges faced by public secondary schools unlike their private counterpart is the shortage of revenue for meeting their short and long term needs. While private schools can generate revenue from their beneficiaries, public schools on the other hand depend on the government for the revenue needed for meeting their administrative needs. This is why principals who are the head of these schools need to utilize judiciously the funds received from the government and also develop the right skills needed to generate additional funds.

The shortage of funds in most public secondary schools has made it difficult for principals to embark on meaningful projects and programmes needed for the success of these schools. This has made some of these schools to lag behind in terms of educational development in this 21st century which has also affected the students in these schools academically. The study therefore intends to examine how principals utilize the funds received from the government as well as the whether these principals possess the needed skills for generating revenue internally for the administration of the schools.

III. PURPOSE OF THE STUDY

The objectives of the study are to:

1. Ascertain the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State.
2. Find out the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State.

IV. RESEARCH QUESTIONS

The following research questions were formulated to guide the study:

1. What are the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State?
2. What are the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State?

V. HYPOTHESES

The following hypotheses were tested at 0.05 level of significance:

1. There is no significant difference between the mean ratings of the opinions of experienced and less experienced principals on the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State.
2. There is no significant difference between the mean ratings of the opinions of male and female principals on the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State.

VI. LITERATURE REVIEW

Skills for Generating Revenue Internally in Secondary Schools

The ability of the principals to generate revenue internally for the administration of schools depend on the type of skills the principals adopt in their revenue drive. This is the reason the revenue generated from one public school to another may not be the same. This is because the principal as the administrative head of the school must employ revenue generating skills if the school must succeed in meeting her educational goals and objectives. Some of the revenue generating skills that principals require to generate revenue internally includes the following:

Forecasting skill is one of the skills used by economists to make predictions about the viability and profitability of a business idea. Principals in secondary schools need to be acquainted with the financial history of the school and should be able to make financial predictions for the benefit of the school. Developing the right forecasting skill requires the principals acquainting himself with the right tools, techniques and knowledge that can be used to make financial predictions. This skill is important as it will help the principal to be able to determine the financial result of any business idea in the school which will help to increase the amount of revenue generated internally from the various sources in the school.

There is no business that does not come with some level of risks. Therefore, the ability of the principal to manage risk properly is a vital skill for increasing the revenue base of the school. According to Beames, Higgins and Nicol (2012:78), risks refer to “the likelihood and severity of being harmed by a hazard. Similarly, there is no business that does not come with some level of risk either to humans, facilities or even available capital. It is therefore important for the principal to acquire the right risk management skills which will enable him to take some risks that will help to improve the financial base of the school. The inability of some principals to take risk accounts for the inability of the principal to generate revenue internally from potential revenue sources. According to Gill (2010) risk provides opportunities for development to the highest possibility, beyond the limit that they and other people have conceptualized.

These sets of skills are also known as entrepreneurial or business skills. Oluwale, Jegede and Olamide (2013) pointed out that vocational skills prepare people for the business world. The school principal who wants to improve his internal revenue base must not only be an administrator but also a businessman with adequate vocational skills. The principals must be able to build a team of business conscious teachers who have the capacity to improve on their vocational skills by transforming business ideas into money making ventures through the development of the right vocational skills.

Communication skills involve listening and speaking as well as reading and writing. (Khan, Khan, Zia-Ul-Islam & Khan, 2017). One of the skills that a principal must develop is the ability to communicate. This will help the principals to share important information with the different educational stakeholders in the school which will help in the generation of the needed revenue. Principals who must succeed in generating revenue internally must be able to build the right communication skills which involve using the right medium and people for passing information across to the various educational stakeholders. Communication stands at the heart of any school system and the ability of the principal to communicate with parents, teachers and the government will help to improve the revenue prospect of the school especially from internal sources.

Numeric skills involve the ability of the principal to make simple arithmetic and estimation. Numeric skill is needed by the principal to enable him or her make simple estimation. This skill is also important as it helps the principal to exercise due care and diligence in the process of making expenditure in the school. Numeric skills will help the principal to know when expenditure is overblown and this will help him or her to be cautious as well as make judicious use of the revenue generated internally in the school.

The need for principals to develop relationship skills in secondary schools cannot be overemphasized. Relationship skills are important as it enables the principal to know how to relate with the various educational stakeholders. There are principals who find it difficult to convince financial donors to contribute to the financial needs of the school because of the poor relationship they have with donors. These principals therefore need to be exposed to the right relationship skills as these will help them to attract the right people who can assist the school to build their internal revenue generation drive.

Ways of Utilizing Internally Generated Revenue in Secondary Schools

Internally generated revenue in the school can be utilized in numerous ways:

One of the areas where funds generated in the school are used is in the area of providing physical facilities. Schools require physical facilities such as classrooms, laboratories and other facilities to meet the educational goals and objectives of the school. The revenue generated from the school are therefore useful in meeting this purpose. Farooqi, Farooq, Saleem, Akhtar and Akram (2015:96) stated that “many countries low level of education is due to insufficient level of physical facilities”. This is why principals prefer to channel part of the revenue generated from the school into the provision of facilities for meeting the educational objectives of the school. According to Babalola (2009), the provision of public schools, public health and public infrastructure require huge government spending, especially in these modern times. However, the inability of the government to meet this need compels the principal to make alternative provision through internally generated revenue.

Asimiyu and Kizito (2014) pointed out that revenue generated from the school are usually used to increase the capacity of staff. Teachers are exposed to capacity building programmes in order to increase their level of efficiency and effectiveness. The principal most times uses some of the revenue generated from the school to send the teacher(s) out for training to empower them for better service delivery. Internally generated revenue are therefore used by principals to provide training for the teachers through

workshops, conferences and seminars so as to assist the teachers to improve on their service delivery for achieving the educational objectives of the school.

Internally generated revenue made by the principal is also used for improving the educational fortune of students (Amos &Koda, 2018). There are direct and indirect costs incurred by the principal on behalf of the students. In the absence of funds from the government, the principal must make funds available to take care of students’ needs. Olatoun (2012:24) stated that “if a student repeats a class once, he/she will spend seven years instead of the six years, and this is an additional cost to the government”. Furthermore, Olatoun (2012:24) revealed that “if at the end of the six years, a student fails the terminal examination and he cannot proceed into the tertiary level according to plan, s/he will have to re-enter the course thereby incurring additional costs”. In addition to this, students need other learning resources in and outside the school for the benefit of the students and when the government cannot meet this need; the principal must allocate some of the revenue generated internally for such purpose for the development of the student.

Asimiyu and Kizito (2014) pointed out that the day-to-day administration of the school depends on the ability of such schools to generate revenue internally to supplement the revenue allocation from the government. Daily school administration will be difficult if funds are not available for meeting the daily needs of the school. The principal therefore needs funds from the revenue generated internally to carry out the day to day activities of the school. There are daily needs in the school such as procurement of stationeries, first aid treatment etc. Therefore, revenue generated internally are used for meeting the daily needs of the school for proper school administration.

There are other areas where revenue generated internally are used in secondary schools among which are: provision of capital projects, welfare of staff, payment of salaries, students welfare, maintenance of facilities, purchasing office equipment, beautifying the school premises, equipping the library, providing electricity and water as well as research development (Ofogebu & Alonge, 2013). Internally generated revenue is used to meet these needs for the benefits of parents, teachers and students.

VII. METHODOLOGY

The design for this study is descriptive survey. The population of the study was 504 public secondary school principals in the 18 Local Government Areas in Cross Rivers State. The purposive sampling technique was used to select a sample of 504 principals for the study. The instrument used for data collection was a 20-item self-structured questionnaire which was titled “Internal Revenue for School Administration Questionnaire” (IRSAQ). The IRSAQ was validated by three experts from Measurement and Evaluation in the Faculty of Education, University of Port Harcourt. Split half statistic associated with Spearman Brown prophecy formula was used to determine the reliability of the instrument with co-efficient of 0.89. Mean, standard deviation and rank order were used to answer the research questions while z-test was used to test the hypotheses at 0.05 level of significance.

VIII. RESULTS

Research Question One: What are the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State?

Table 1: Mean and standard deviation scores of the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State

S/No	ITEMS	Experienced Principal n= 382			Less Experienced Principal n= 99			Av. Mean	Remark
		Mean	SD	Rank	Mean	SD	Rank		
1	Forecasting skill is a necessity for principals for improving school revenue	3.23	0.65	1 st	3.23	0.65	1 st	3.23	Agreed
2	Risk management skills is vital in the management of school finances	3.12	0.70	2 nd	3.10	0.70	3 rd	3.11	Agreed
3	Vocational skill is important for principals to improve the level of internally generated revenue	3.07	0.75	3 rd	3.04	0.75	5 th	3.06	Agreed
4	Communication skill is important for all principals in generating revenue internally	2.74	0.84	8 th	2.71	0.84	8 th	2.73	Agreed
5	Numeric is needed by school principals for managing school revenue	3.06	0.76	4 th	3.23	0.65	1 st	3.15	Agreed
6	Relationship skills are needed by principals who wants to improve their internally generated revenue	2.95	0.84	6 th	2.71	0.84	8 th	2.83	Agreed

7	Principals need good leadership skills to generate additional revenue internally	2.70	0.89	9 th	2.90	0.86	6 th	2.80	Agreed
8	Conceptual skills can help a principal improve in the generation of internal revenue	2.37	0.91	10 th	2.57	0.92	10 th	2.47	Disagreed
9	Skills for teamwork is needed by principals for revenue generation	2.93	0.81	7 th	2.76	0.82	7 th	2.85	Agreed
10	Principals who wants to generate revenue internally must have budgetary skills	3.00	0.68	5 th	3.10	0.68	3 rd	3.05	Agreed
	Average Mean	2.92	0.78		2.94	0.77		2.93	Agreed

In Table 1, all the items had mean scores above the criterion mean score of 2.50 for both experienced and less experienced principals. This indicated that all the principals agreed that all the items listed are skills for generating revenue internally for the administration of the school under their leadership. This fact was supported by the grand mean score of 2.93 above the criterion mean. The low mean score of 2.37 suggested that the experienced principals were of the opinion that conceptual skill was not a common skill adopted by them for generating revenue internally for the administration of their schools.

Research Question Two: What are the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State?

Table 2: Mean and standard deviation scores of the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State

S/No	ITEMS	Male Principal n= 307			Female Principal n= 174			Av. Mean	Remark
		Mean	SD	Rank	Mean	SD	Rank		
11	Provision of physical facilities for the use of all stakeholders in the school	3.30	0.77	2 nd	3.31	0.65	2 nd	3.31	Agreed
12	Staff training, development and other capacity building programmes	3.03	0.76	5 th	3.02	0.76	5 th	3.03	Agreed
13	Internal revenue can be used for the mental and social development of students	3.27	0.71	3 rd	3.16	0.72	4 th	3.22	Agreed
14	Revenue generated internally can be used for the say-to-day running of the school	3.36	0.70	1 st	3.34	0.64	1 st	3.35	Agreed
15	Internally generated revenue is used to provide medical care when needed	2.77	0.79	8 th	2.96	0.81	6 th	2.87	Agreed
16	Revenue generated is used for the reduction of fee deficit	3.17	0.72	4 th	3.25	0.67	3 rd	3.21	Agreed
17	Revenue derived internally are used for rewarding teachers and students	2.86	0.86	6 th	2.68	0.84	9 th	2.77	Agreed
18	School maintenance is carried out from the revenue generated internally from the school	2.60	0.88	9 th	2.72	0.85	8 th	2.66	Agreed
19	Internally generated revenue is used for buying instructional materials	2.34	0.94	10 th	2.26	0.89	10 th	2.30	Disagreed
20	Students go for outdoor learning such as field trips from internally generated revenue	2.78	0.84	7 th	2.96	0.81	6 th	2.87	Agreed
	Average Mean	2.95	0.80		2.97	0.76		2.96	Agreed

In Table 2, all the items had mean scores above 2.50 from both the male and female principals except for item 19 from both respondents with mean scores of 2.34 and 2.26. This indicated that all the principals agreed that all the items listed are ways of utilizing revenue generated internally by them for the administration of the school under their leadership. This fact is supported by the grand mean of 2.96 which is above the criterion mean. The low mean scores of 2.34 and 2.26 suggested that the male and female

principals were of the opinion that internally generated revenue was not frequently used for buying instructional materials and as such not a common way of utilizing revenue generated internally by them.

Hypothesis One: There is no significant difference between the mean ratings of the opinions of experienced and less experienced principals on the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State

Table 3: z-test analysis of the difference between the mean ratings of the opinions of experienced and less experienced principals on the skills applied by principals in generating revenue internally for the administration of public secondary schools in Cross River State

Variable	n	Mean	SD	df	z-cal.	z-crit.	Level of Significance	Decision
Experienced Principals	382	2.92	0.78	479	0.23	1.96	0.05	Fail to reject H ₀
Less Experienced Principals	99	2.94	0.77					

In Table 3, at 479 degree of freedom and at 0.05 level of significance, the calculated z-value of 0.23 was by far less than the z-critical value of ± 1.96 . Therefore, no significant difference existed between the mean scores of the experienced and less experienced principals in their responses. Consequently, since at 479 degree of freedom and 0.05 level of significance, the calculated z-value was less than the critical z-value and no significant difference existed between the mean scores of the experienced and less experienced principals in their responses, the researcher failed to reject the null hypothesis and established that no significant difference existed between the mean ratings of the opinions of experienced and less experienced principals on the skills applied by principals in generating revenue internally in public secondary schools in Cross River State

Hypothesis Two: There is no significant difference between the mean ratings of the opinions of male and female principals on the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State.

Table 4: z-test analysis of the difference between the mean ratings of the opinions of male and female principals on the ways adopted by principals in utilizing revenue generated internally for the administration of public secondary schools in Cross River State

Variable	n	Mean	SD	df	z-cal.	z-crit.	Level of Significance	Decision
Male Principals	307	2.95	0.80	479	0.27	1.96	0.05	Failed to reject
Female Principals	174	2.97	0.76					

In Table 4, at 479 degree of freedom and at 0.05 level of significance, the calculated z-value of 0.27 was by far less than the z-critical value of ± 1.96 . Therefore, no significant difference existed between the mean scores of male and female principals in their responses. Consequently, since at 479 degree of freedom and 0.05 level of significance, the calculated z-value was less than the critical z-value and no significant difference existed between the mean scores of the male and female principals in their responses, the researcher failed to reject the null hypothesis and established that no significant difference existed between the mean ratings of the opinions of male and female principals on the ways adopted by principals in utilizing revenue generated internally in public secondary schools in Cross River State.

IX. DISCUSSION OF FINDINGS

The revenue generated in the school is basically for the administration of the school. Therefore, parents, teachers and other stakeholders are very much interested in how the revenue generated in the school is used. Internally generated revenue is used over the years for running the day-to-day activities of schools. Odundo and Rambo (2013) pointed out that the more revenue generated in a school, the easier it is to manage school programmes and activities. The principal as the administrative head of the school therefore has the authority to channel some of the revenue generated in the school for ensuring that the school is managed smoothly. This is to prevent obstructions in the administration of the school. According to the study carried out by Adesoji and Chike (2013), there is a

positive relationship between revenue generated internally and the development of infrastructure in the school and these are areas principals are expected to concentrate while utilizing the revenue generated in the school.

One of the key areas where principals are expected to channel the revenue generated in the school is for the provision of infrastructure in the school. This is very important to allow for meaningful teaching and learning to take place in the school. Some of the schools that have sufficient revenue generated within the school have channeled this fund for the construction of facilities such as classrooms, offices, laboratories and libraries. This is one area where the revenue generated can be channeled for the benefit of all stakeholders.

Despite the importance of internally generated revenue for the general administration of the school, the principals pointed out that revenue generated are not used for the purchase of instructional materials. This position may not be far from the fact that the government gives deep consideration for the purchase of instructional materials for the administration of the school. The principal therefore prefers to use the revenue generated for other purposes rather than investing in instructional materials.

Internally generated revenue is also used for taking care of the needs of teachers as an important stakeholder in the school. According to the findings of the study by Okibe and Ogwa (2018), educational debt is increasing annually and there is therefore an urgent need to use available revenue for internal administration of the school in order to avoid a collapse of the school system. This is in the form of organizing training programmes such as seminars and conferences. This justifies the revenue generated from the perspective of the teacher. Other purposes for which revenue generated in the school are used as revealed in the responses of the principals include maintenance of school facilities, development of students socially and mentally through quality learning activities. This agrees with the position of the study conducted by Lwakasara and Getange (2017) who pointed out that when principals utilize their revenue properly, it has a positive impact on students' academic performance. It can therefore be said that revenue generated in the school can be used for various purposes that have positive impact on the various stakeholders in the school.

Generating revenue in the school is an important school activity that requires acquiring the right skill and knowledge. This is because the skill used by the principal will go a long way in determining the ability and amount of revenue that will be generated by the principal in the school. The skill adopted by the principal has an influence on the type of business that the principal will invest in as well as the returns that will be made from such business. Study carried out by Bessong, Ubana and Udo (2012) revealed that most principals lacked financial management skills and this limits the revenue generating ability of these principals. In addition to this, the result of the study conducted by Sadik (2009) showed that any principal that lacks communication skill will not be able to influence financial donors to the school. This authenticates the position of the respondents of this study who pointed out that communication skill is essential for principals who want to boost their revenue drive in the school.

The responses from the principals reveal that forecasting skill is the most important skill needed by principals for generating revenue in the school. This may be due to the fact that the ability of the principal to forecast will give an insight into what business that is lucrative and the amount that can be generated. Forecasting skill helps the principal to be able to make projection into the future on viable businesses and this helps to know if the business the principal is willing to invest in will pay-off or not.

Conceptual skill has also been pointed out as a skill that principals should possess in their drive for internal revenue. However, the principals responded otherwise. Conceptual skill has to do with the ability of the principal to understand concepts that are related to revenue generation in the school. However, the principals disagree on whether this skill is necessary for generating revenue in the school. This opinion is contrary to the outcome of the study carried out by Egboka, Ezeugbor and Enueme (2013) where it was revealed that conceptual skill is a necessity for administrative heads of any organization and every manager must have sound conceptual skill. This implies that a good manager must have sound conceptual skill needed for his day-to-day activities.

There are various other skills that principals need to possess for them to be able to generate revenue internally for the school. Joshua (2014) pointed out from the findings of his study that training principals on financial skills has positive relationship on the revenue generated in the school. The responses from the study revealed that principals agree on the need for them to possess relationship skill which helps them to relate meaningfully with those who can assist the school financially. Similarly, communication skill is also important to be able to convince stakeholders that will contribute to the revenue drive of the school. Other skills that principals agreed are important for generating revenue in the school includes vocational skills, risk management skills, numeric skill, leadership skill, team management skill and budgetary skills. Nwafukwa and Aja (2015) revealed from the findings of their study that principals who adopt good budgetary skills achieve quality educational outcomes than those who do not. Furthermore, the relevance of relationship skill was pointed out from the angle of the study conducted by Kones (2012) where it was revealed that principals who have a good relationship with the members of the community stand a better chance of generating more revenue into the school. These skills help the principal to explore the right places and generate the right amount that can take care of the expenditure of the school.

X. CONCLUSION

Secondary school principals in Cross River State to a very great extent exhibit good management skills in generating and utilizing revenue generated internally in their state.

XI. RECOMMENDATIONS

The following recommendations were made based on the findings of the study:

1. There is need for principals to be trained and retrained on skills needed for generating revenue internally. This will help the principals to improve on their internal revenue generating abilities which will significantly contribute to the administration of the school.

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