

African Journal of Educational Management – Vol. 25, No. 1, 2024.

**AFRICAN JOURNAL OF
EDUCATIONAL MANAGEMENT**

ISSN 0795 – 0063

**Volume 25, No. 1, June 2024
&
Volume 25, No. 2, December 2024**

**A JOURNAL OF THE DEPARTMENT OF
EDUCATIONAL MANAGEMENT,
UNIVERSITY OF IBADAN**

EDITORIAL BOARD

I. A. Raji	- Editor – in – Chief
A. O. Ayeni	- Deputy Editor-in-Chief
J. B. Babalola	- Editor
A. O. Jaiyeoba	- „
S. O. Adedeji	- „
B. O. Emunemu	- „
F. S. Akinwumi	- „
A. I. Atanda	- „
E. J. Isuku	- „
O. J. Abiodun-Oyebanji	- „
E. A. Isah	- „

INTERNATIONAL BOARD

Gabriel Olubunmi Alegbeleye,
Dept. of Lib., Archival &
Information Studies
University of Ibadan, Nigeria.

Michael Omolewa,
UNESCO,
Paris, France

John Hunt,
Southern Illinois University,
Edwardsville (SIUE),
Illinois, 6202, U.S.A.

John Morgan,
UNESCO Centre for Comparative
Educational Research (UCCER)
University of Nottingham, U. K.

Yaan Ankomah,
Institute of Educational
Planning & Administration,
University of Cape Coast,
Cape Coast, Ghana.

J.C.S. Musaaazi,
East African Institute of Higher
Education Studies & Development,
Makerere University,
Kampala, Uganda

J. O. Olambo,
Dept. of Educational
Administration, Planning & Curriculum,
Kenyatta University,
Nairobi, Kenya.



HIS LINEAGE PUBLISHING HOUSE

9, Alli Gbadebo Street, Mokola Ibadan

GSM: 0803 3596 818

E-mail: awemakin@gmail.com

Table of Contents

Exploring School Leadership: Global Perspectives and Local Insights from Sub-Saharan Africa Babalola, Joel B.	1-11
Effects of Role-Play and Guided-Inquiry Strategies on the Performance Of Upper Basic Social Studies Students Afolabi, Anifat Abiodun	12-36
Family Involvement and Girl Child’s Academic Performance in Public Secondary Schools in Ibadan North Local Government Temisanren, Olawunmi Esther; Akintayo, Ajibola Isaac & Ayo–Ayinde, Adeola Iyabosola.....	37-58
The Influence of Robotics-Enhanced Instructional Strategy on Senior Secondary School Students’ Achievement in Physics in Abeokuta South Metropolis Edun, Azeez Abayomi & Awofiranye, Kemi Victoria	59-71
Secondary Education and E-Learning Programme during Pandemic: Challenges and Way Forward In Nigeria Bolanle, Adedoyin Adeola.....	72-85
"Abandoning Wealth for Scarcity": A Critical Discourse of Youth’s Orientation of Rural-Urban Migration in Southwestern Nigeria Omoniyi, Timilehin Olayinka & Matthew, Abiodun Micheal	86-108
Security Management Practices For Enhanced Safe School Environments in Public Tertiary Institutions in Rivers State, Nigeria Adieme, Franca Ginikachi & Oliobi, Gertrude Ifeoma	109-128

- Assessment of Factors Responsible for the
Inadequacy of Quality Housing in Ado Ekiti
**Ayeni, Foluso Olayinka; Taiwo, Olugbenga David &
Agboola, Joseph Taiwo 129-142**
- Educational Resources and Proficiency of Job
Skills among Students of Government Technical
Colleges, in Oyo State, Nigeria
Abiona, Olufemi Adebayo & Aduroja, Adeola Grace 143-157
- Quality Assurance Measures and Students’
Academic Performance in Public Colleges of
Education in Southwest, Nigeria
**Odunlami, Adedayo Adeniran;
Oni, Lawrence Adedayo &
Alaka, Abayomi Ambali 158-177**
- Influence of Principals Motivation Strategies on
Teaching / Learning Process of Teachers’ Job
Satisfaction in Public Senior Secondary
Schools in FCT- Abuja, Nigeria
**Musa, Hazrat Maimuna;
Ibrahim, Yusuf; Jibril, Abdulazeez..... 178-193**
- Influence of Teacher Utilisation on Student
Academic Achievement in Public Secondary
Schools in Southwestern Nigeria
Jaiyeoba, Adebola Olufunlayo & Hazzan, Moses Kayode..... 194-213
- Contemporary Issues Affecting Excellent
Service Delivery in Teacher Training Institutions
Oguntoye, Juliet Ayibakarinate 214-222
- Determination of School Price through Activity-Based
Costing Approach in The Private Secondary Schools in
Sokoto State, Nigeria
**Oyeniran, Saheed; Tunmburku, Wakkala Garba &
Osasona, Faith Olayinka 223-242**

Quality of Education in Nigerian Universities:
The Significance of Accreditation
Okeke, Emeka Paul & Isunueo, Benedicta Omeghie..... 243-259

Social Class Factors and Academic Well-Being among
Public Secondary School Students in Ekiti North
Senatorial District, Nigeria
Sanni, Adewale Babajide & Raji, Ismail Adesina..... 260-280

Vol. 25, No. 2, 2024281

Sustaining National Development through Quality
Technical Education in Ondo State, Nigeria
**Omoniyi, Emmanuel Adegoke &
Oyetade, Monilola Dasola 283-295**

School Supervision, Inspection and Quality of
Secondary Education in Ibadan North Local
Government Area, Oyo State
**Akintayo, Ajibola Isaac;
Temisanren, Olawunmi Esther &
Showunmi, Abdulazeez Abiodun..... 296-311**

Innovative Educational Management Practices in
the Implementation of the Nigeria's National Policy
on Education for Sustainable Learning: Issues,
Concerns and the Way Forward
Yabo, Aminu Musa 312-325

Parents' Social Class, Education and Employment
Status of Bank, Insurance, and other Finance
Employees in Ibadan Oyo State, Nigeria
Raji, Ismail Adesina & Kachi, Oluwatosin Motunrayo..... 326-339

- Difference in Personal Attributes of Entrepreneurship
Education Students Based On Level of Study South-West
Universities, Nigeria
Oloruntoba, O. A.; Oludipe, B.D. & Adetayo, J. O..... 340-351
- Education and Female Genital Mutilation in
Ekiti State, Nigeria
Adeyi, Moruf Olugbenga & Makinde, Temitayo Abimbola 352-363
- Internet Addiction and Peer Pressure as
Determinants of Senior Secondary School
Students' Academic Performance in Ogun State, Nigeria
Agbajeola, R. Oluwakemi..... 364-376
- Kanuri and Babur/Bura Proverbs as Technique of
Conflict Resolution and National Integration
Abba, Tahir & Bello, Usman Amsami 377-390
- Administrator Leadership Styles and Job Satisfaction
of Teaching Personnel in Secondary Schools in
Oyo State, Nigeria
Oyedeji, Ayobami A. 391-406
- Supervision and In-Service Training as Correlates of
Secondary School Teachers' Productivity in
Ogun East Senatorial District
**Garuba, Qudus Ajibola; Omidiji, Ifeoluwa Abigael &
Adeoye, Fatimah Jadesola 407-421**
- Navigating Through Change Implementation
Barriers in Institution of Learning
**Akintola, Ismaila Akinbode;
Said, Rashid Ali Al-Shuhumi &
Dawood, Abdulmalek Yahya Al-Hidabi 422-437**
- Curbing Social Vices through Social Studies
Curriculum in Nigeria
Bakare, Monisola Idayat 438-449

Appraisal of Internally Generated Revenue and School Plant Development in Osun State Public Secondary Schools Oparinde, Olayiwola Raheef	450-470
Gender-Related Issues and Labour Force Status of Federal University Graduates in Southwestern Nigeria Ajani, Mary Oluwatoyin & Ayeni, Abiodun Olumide	471-485
Perceived Influence of Principals’ Leadership Styles on Teachers’ Job Performance in Public Secondary Schools in Benue State, Nigeria Adeke, Wueseter Winifred; Tyokyaa, Cletus Iortswam & Mando, Patricia Nguwasen	486-506
Examining the Free Fee Policy Implementation in Public Primary Education Management in Ebonyi State, Nigeria Igu, Ntasiobi C.N.; Ogar, Joseph O. & Elechi, Catherine N.	507-528

APPRAISAL OF INTERNALLY GENERATED REVENUE AND SCHOOL PLANT DEVELOPMENT IN OSUN STATE PUBLIC SECONDARY SCHOOLS

Oparinde, Olayiwola Raheef

*Department of Educational Management
Faculty of Education, Obafemi Awolowo University
Ile-Ife, Osun State, Nigeria
Email: ooparinde@oauife.edu.ng*

Abstract

This study appraised internally generated revenue and school plant development in public secondary schools in Osun State. The descriptive survey research design was adopted for the study. The population of the study comprised all teachers in public secondary schools in Osun State from where 270 teachers were selected using simple random sampling technique. A self-designed questionnaire tagged “Appraisal of Internally Generated Revenue and School Plant Development (AIGRSPD)” and a Checklist were used to collect data for the study. Four research questions were raised and answered using percentages and frequency tables. Two research hypotheses were formulated and tested using Pearson Product Moment Correlation (PPMC) at .05 level of significance. Findings, among others, revealed that secondary schools in Osun State generated revenue through various methods to complement government’s subvention for school plant development. It was concluded among others that government should increase the funds allocated to education sector in its budget and that secondary school administrators should be more proactive in getting revenue to supplement what government is providing through budgets.

Keywords: Internally Generated Revenue, School Plant Development, Secondary school

Introduction

In Nigeria, there is a great demand for education due to the belief that it is an investment in human capital and a necessary condition for socioeconomic growth. The belief that education is an engine for growth rests on the quantity and quality of education in any country. Education is a social service whose benefits cannot be quantified. From

time immemorial, education served as the vehicle for the economic, social and political emancipation of the citizens of all nations. The Federal Government of Nigeria (2014), in its National Policy on Education stated that education in Nigeria is the government responsibility, which mandates that free education be offered at all levels, from basic to tertiary level. Therefore, the government has been the country's principal source of education and its primary source of funding. This is based on the premise that only the government could properly and efficiently deliver education given the externalities involved (Olaniyan & Adedegi, 2007).

Education premised on the transmission of skills, knowledge, vocation, and culture which is often accomplished through teaching, learning, research, and the dissemination of the results for eventual application with the major goal of making a permanent change in an individual. Education is globally accepted as the most effective tool for national advancement. Many countries around the world have made significant financial commitments to the education of their citizens as a result of growing understanding of the critical role education plays in the political, social, economic, and cultural development of any country. However, the significant investment and expenditure in education will only be justified if the long-term goals and purposes of education are met (Odunfowokan, 2011).

As stated by the FRN (2014), Nigerian education aims to instill national consciousness and unity, inculcate values and attitudes necessary for the survival of the individual and the society at large, to train the mind to understand the outside world, and to develop appropriate skills and mental, physical, and social competencies that will enable the individual to be self-reliant and contribute meaningfully to the development of society.

However, the above-mentioned objectives of Nigerian education, and specifically those of schools, cannot be met if there is a flawed school infrastructure. The recreational and curricular activities offered in a school are significantly influenced by its physical plant. The kind of building and size of the school dictate the shape and size of the classrooms. The design, size, and furniture of the classroom, together with the educational resources at hand, all influence the way that instruction is carried out, the teaching styles that educators can employ, and the sorts of learning activities that students can engage in

to fulfill the educational goals of Nigeria. The role and influence of school plant cannot be overemphasized in achieving the goal of education. When adequate funding system is not in place, the school plant objectives will never be achieved thus; the goals of Nigerian education is equally defeated.

According to Oparinde (2013), all levels of education in Nigeria used to rely on the State or Federal Government to provide them with all the funding necessary to fulfill their founding purposes. These institutions were not allowed to impose any form of fees as the government served as their exclusive source of funding. This was the era of free education. But as the oil boom plummeted and “petrol Naira” vanished, Government found it impossible to shoulder the huge cost of education. In furtherance, Oparinde (2013) believed that since the 1980s, the government's diminishing finances seemed to have placed a great deal of pressure on the funding of education. Consequently, these institutions began to find alternative ways of getting a large part of the money which they needed especially for their various expenditures (both Capital and Recurrent).

To a great part, the level of educational goals that will be accomplished are determined by the funding available. Therefore, in order to achieve school objective, Ajayi (2017) claims that funding is crucial for obtaining the fundamental human, material and financial resources. This by implication means that in order to achieve the goals of Nigerian education, the school plant should be managed effectively and appropriately because the success of educational programme largely dependent upon it. On the other hands, the fund allocated to education sector to cater for all education activities and programme including school plant management should be adequate. Ajayi (2017) added that if the allocated funds are appropriate, the objectives of school plant management will be achieved and consequently, the goals of Nigerian education will be attained effectively.

Oparinde (2015) observed that the term school plant is an important aspect of school administration; it is more related to education and it can be associated with the development of formal education in Nigeria. Educational programmes and processes are greatly influenced by the school plant which includes the permanent and semi-permanent structures that are put in place in the school environment so as to enhance effective teaching- learning process in

the school system. The school plant influences are felt not only on the kind of programmes that would be possible but also on the diversity of each programme and the entire school environment.

Oparinde (2015) further opined that, researchers such as Durosaro (2012), Yusuf (2010), Ogundele (2015), Okebukola (2008), Ogunu & Ogbuehi (2004), Emunemu (2007), Akinsanya (2007), Akintoye (2008) and Oparinde (2013) have worked on optimizing output from educational institutions through alternative revenue generating strategies and development of physical facilities. They have been able to establish that development of school plant through revenue generated internally, can lead to internal efficiency in our educational system, but their focus was specifically on tertiary institutions in Nigeria.

Statement of the Problem

The widespread consensus is that education standards are declining across the board. And researchers have noted that graduates are performing relatively worse than those who left the system in the past, particularly in basic skills like reading, writing, and practical abilities. Among many other interconnected factors, the seeming lack of facilities and the deteriorating quality of school plants are some of the causes given for this state of affairs. The fact that some government-owned schools are in appalling condition and there are shortages of certain necessary resources for the manufacturing process of education is worrisome.

There are shortages of certain necessary resources for education production process. There is a severe lack of space in classrooms, labs, libraries, bookstores, and official spaces. The tools needed for instruction are either unavailable or in poor condition and/or severely inadequate to allow the educational system to perform its core duties. The reason for this precarious state of many governments-owned schools is inadequate funding of education system in Nigeria.

Despite the importance of internally generated revenue (IGR) in enhancing the development of secondary school plants in Osun State, there is a lack of comprehensive understanding of the effectiveness of current revenue generation strategies and their impact on plant development. Additionally, there is a dearth of research on the

challenges faced by secondary schools in generating revenue internally and the extent to which these challenges hinder the improvement of school infrastructure and facilities. This knowledge gap hinders the formulation of evidence-based policies and interventions to enhance the IGR and plant development of secondary schools in Osun State.

This is where the problem of this study anchors. Therefore, this study examined the relationship between internally generated revenue and school plant development in Osun State secondary schools.

Purpose of the Study

The main purpose of this study was to examine the influence of Internally Generated Revenue on School Plant Development in secondary schools in Osun State. Specifically, the study sought to:

- i. assess the various government intervention programmes for school plant development in secondary schools in Osun State;
- ii. ascertain the various sources of internally generated revenue for school plant development in secondary schools in Osun State;
- iii. assess the usage of internally generated revenue on school plant development in secondary schools in Osun State;
- iv. investigate the factors militating against the internally generated revenue for school plant management in secondary schools in Osun State.
- v. assess the relationship between Internally Generated Revenue and School Plant Development in secondary schools in Osun State
- vi. examine the relationship between Internally Generated Revenue and School Plant Development in secondary schools in Osun State

1.4 Research Questions

For a successful accomplishment of this study, the following research questions were raised and addressed in this study:

- i. What are the various government intervention programmes for school plant development in secondary schools in Osun State?
- ii. What are the various sources of internally generated revenue for school plant development in secondary schools in Osun State?

- iii. What is the usage of internally generated revenue on school plant development in secondary schools in Osun State?
- iv. What are the factors militating against the internally generated revenue for school plant maintenance in secondary schools in Osun State?

Research Hypotheses

The following null hypotheses were tested in this study:

Ho₁: There is no significant relationship between Internally Generated Revenue and School Plant Development in Osun State Secondary Schools

Ho₂: There is no significant relationship between revenues generated from various strategies in Schools and School Plant Maintenance in Osun State Secondary Schools

Methodology

This researcher employed descriptive survey research design for this study. The choice of descriptive survey design method is suitable for this study because it enabled the researcher to examine the influence of internally generated revenue on school plant development in secondary schools in Osun State without manipulating any variables. The population of the study comprised all the 5,970 teachers and 387 principals in public secondary schools spread across the three Senatorial Districts and 30 Local Government Areas (LGAs) of Osun state (Osun State Ministry of Education, 2022). The multi-stage sampling procedure was used for selecting the sample where 270 respondents were selected using simple random sampling technique. The sample size was arrived at using research advisor. From the three senatorial districts, three Local Government Areas (LGAs) each will be selected using simple random sampling technique to make a total of nine LGAs. Simple random sampling technique was further used to select six schools from each Local Government Area from where four teachers were randomly selected per school making a total of 72 respondents. From the selected schools, total enumeration sampling technique was used to select 18 principals to make a total of 90 respondents per senatorial district. This

gave a total of 270 respondents from the three senatorial districts in the State.

Two main instruments constructed and validated for the collection of data were a self-designed questionnaire tagged "Appraisal of Internally Generated Revenue and School Plant Development (AIGRSPD)" and a Checklist of the existing School Plant on ground. The research questions were analysed using Mean scores and a mean of 2.50 on a 4-point scale was adopted as the cut-off point. The cut-off value of 2.50 was used to interpret the mean scores; $4+3+2+1 = 10/4 = 2.50$ is the result of summing these factors. In the study, "agree" was defined as any mean score exceeding 2.50, and "disagree" was defined as any mean score falling below 2.50. That is, items rated 2.50 and above was regarded as agreed, while 2.49 and below was regarded as disagree, while Pearson Product Moment Correlation (PPMC) was used to test the hypotheses formulated for this study at .05 level of significance.

Results

Research Question 1: What are the various government intervention programmes for school plant development in secondary schools in Osun State?

Table 1: Mean ratings of the respondents' response on various government intervention programmes for school plant development in secondary schools in Osun State.

S/N	OPTIONS	SA		A		D		SD		N	\bar{x}	REMARKS	
		4	3	2	1								
1	Government education intervention programmes for school plant development in Nigeria is effective	23	92	17	51	75	150	155	155	448	270	1.7	Disagree
2	The Petroleum Trust Fund that was established by Decree Number 25 of 1994 by the Federal Government of Nigeria is government intervention programme that has contributed to the school plant development	120	480	85	255	40	80	25	25	840	270	3.1	Agree
3	Education Tax Fund that was introduced by the Federal Government through her education tax Decree Number 7 of 1993 is	105	420	80	240	35	70	50	50	780	270	2.9	Agree

4	government intervention programme for education that has contributed to the school plant development	35	140	50	150	135	270	50	50	610	270	2.3	Disagree
	Government grants to secondary schools for school plant development and to carry out other education programmes is usually enough												

Table 1 revealed that of all the four items listed, only two were rated as viable government interventions for school plant development in secondary schools in Osun State. Government education intervention programmes for school plant development in Nigeria is rated ineffective with a mean rating of 1.7. Similarly, the state government's grants to secondary schools for school plant development with a mean rating of 2.3 was considered inadequate to carry out school plant development and other education programmes.

Research Question 2: What are the various sources of internally generated revenue for school plant development in secondary schools in Osun State?

Table 2: Mean ratings of the respondents’ response on the Various Sources of Internally Generated Revenue for School Plant Development

S/N	Options	SA	A	D	SD	N	\bar{x}	Remarks					
1	School fees constitute one of the major sources of funds for school plant development	120	480	85	255	40	80	25	840	270	3.1	Agree	
2	Proceeds from School Activities (such activities as sale of school uniforms, sales of students’ handicrafts etc.) is another source of revenue for school plant development	100	400	40	120	85	170	45	45	735	270	2.7	Agree
3	Community Efforts (such as constructing of school buildings, making of chairs and desks, provision of school bus etc. is a source of internally generated revenue for school plant development	105	420	80	240	35	70	50	50	780	270	2.9	Agree

4	Donations from Individuals and Charitable Organizations is a source of internally generated revenue for school plant development	120	480	85	255	40	80	25	25	840	270	3.1	Agree
5	Endowment Funds is another source of internally generated revenue for school plant development	79	316	66	198	80	160	45	45	719	270	2.7	Agree
6	External Aids like educational materials and equipment given to school from other countries and NGO is a source of internally generated revenue for school plant development	35	140	50	150	135	270	50	50	610	270	2.3	Disagree

Data on Table 2 indicated that five of the items listed were rated above the cut off ($\bar{x} = 2.5$) point as various Sources of internally generated revenue for school plant development. However, external aids with a mean rating of 2.3 suggested external aids like educational materials and equipment given to school from other countries and NGO is rated low as a source of internally generated revenue for school plant development in Osun state secondary schools.

Research Question 3: What is the usage of internally generated revenue on school plant development in secondary schools in Osun State?

Table 3: Mean ratings of the respondents' response on the usage of Internally Generated Revenue on School Plant Development

S/N	OPTIONS	SA		A		D		SD		N	\bar{x}	REMARKS	
		4	3	2	1	50	50	610	270				
1	Internally generated revenue can be used for providing and maintaining physical facilities and other educational equipment in the school	35	140	50	150	135	270	50	50	610	270	2.3	Disagree
2	Revenue generated internally are used for meeting the daily needs of the school for proper school administration	105	420	80	240	35	70	50	50	780	270	2.9	Agree
3	Generally, internally generated revenue can be used for the provision of capital projects, welfare of staff, payment of salaries (PTA paid staffs), students welfare, maintenance of facilities, purchasing office equipment, beautifying the school premises, equipping the library,	23	92	17	51	75	150	155	155	448	270	1.7	Disagree

providing
electricity and
water as well
as research
development

From Table 3 above, the analysis revealed that revenues generated internally are only used for meeting the daily needs of the school for proper school administration with a mean rating of 2.9. This may be so because internally generated revenue forms an integral part of school administration. The other two mean ratings of 2.3 and 1.7 indicated disagreement on the fact that internally generated revenue can be used for providing and maintaining physical facilities and other educational equipment in the school and that internally generated revenue can be used for the provision of capital projects, welfare of staff, payment of salaries (PTA paid staffs), students welfare, maintenance of facilities, purchasing office equipment, beautifying the school premises, equipping the library, providing electricity and water as well as research development.

Research Question 4: What are the factors militating against the internally generated revenue for school plant development in secondary schools in Osun State?

Table 4: Mean ratings of the respondents' response on the factors militating against the internally generated revenue for school plant development

S/N	Options	SA	A	D	SD	N	X	Remarks					
1	High poverty level in the society: poverty level among Nigerian citizens had constituted problems for internally revenue generation for school plant development	120	480	85	255	40	80	25	25	840	270	3.1	Agree
2	Funds misuse and misappropriation had constituted problems for internally revenue generation for school plant development	105	420	80	240	35	70	50	50	780	270	2.9	Agree
3	Corruption and embezzlement among some school administrators had constituted problems for internally revenue generation	100	400	40	120	85	170	45	45	735	270	2.7	Agree
4	Outbreak of religious, civil, social and financial crises in the society (insecurity) had constituted problems for internally revenue generation	79	316	80	240	66	132	45	45	733	270	2.7	Agree
5	Lack of trust (whether the money donated will be used for the reason the money was donated) had constituted problems for internally revenue generation	120	480	40	120	85	170	25	25	795	270	2.9	Agree

Table 4 revealed that all the factors listed were rated as militating against the internally generated revenue for school plant development in Osun state secondary schools among other factors. All the factors were rated from 2.7 to 3.9 indicating high poverty level, misuse of funds, corruption, insecurity and lack of trust as contributing factors against internally generated revenue in the state.

Testing of Hypotheses

The following null hypotheses were tested in this study. This researcher employed Pearson Product-Moment Correlation (PPMC) to test the hypotheses formulated for this study at .05 level of significance

Ho₁: There is no significant relationship between Internally Generated Revenue and School Plant Development in secondary schools in Osun State

Table 5: Correlation analysis testing the relationship between Internally Generated Revenue and School Plant Development in secondary schools in Osun State

Variables	Mean	Std. Dev.	N	R	P Value	Remark
IGR	2.4110	1.93	270	0.950	0.082	Ho₁ Rejected
SPD	3.8457	2.57	270			

From table 5 above, it is obvious that the calculated r-value of 0.950 is greater than the critical P-value of 0.082 at .05 level of significance. Hence the null hypothesis which stated that there is no significant relationship between internally generated revenue and school plant development is rejected. It indicates that significant relationship exists between revenue realized from various strategies in the school and the School Plant Development.

Ho₂: There is no significant relationship between Internally Generated Revenue and School Plant Maintenance in Osun state secondary schools.

Table 6: Correlation analysis testing the relationship between Internally Generated Revenue and School Plant Maintenance in secondary schools in Osun State

	Mean	Std. Dev.	N	R	P Value	Remark
IGR	2.0138	1.91	270	0.950	0.082	Ho ₂ Rejected
SPM	3.6345	2.53	270			

Table 6 indicates that the calculated r-value of 0.950 is greater than the P-value of 0.082 at .05 level of significance; hence, the null hypothesis which stated that there is no significant relationship between IGR and SPM is rejected. It means that positive significant relationship exists between IGR and SPM in secondary schools in Osun State.

Discussion of Findings

The findings of the study showed that the federal government had established a number of education intervention programs to help and finance the operation of educational programs in Nigeria. These programs included the establishment of the Petroleum Trust Fund by Federal Decree Number 25 of 1994 and the Education Tax Fund by Federal Decree Number 7 of 1993, which is a government intervention program for education that has aided in the management of school plants. These come inform of grant to states through which money and resources are disbursed to local government and state secondary school to carry out education programmes and cater for the production and management of school plant. However, findings further revealed that government's interventions have not really achieved the desired objective in this regard. This submission is in line with the position of Oparinde (2013) and (2015) that as much as government desire to intervene in the provision of school plant for schools, the intervention might not be sufficient, hence the need for institutions to explore alternative methods of sustaining their revenue base. Oparinde (2013) further asserted that in the past, the government was the sole source of revenue for all government institutions as they were not permitted to charge fees of any kind. That was the era of free education. But as the oil boom plummeted, there was reduction in the revenue realized

from petrol, therefore, the dwindling resources of government appear to have put much strain on the financing of education. Consequently, these institutions began to find alternative ways of getting a large part of the money which they needed especially for their various expenditures (both Capital and Recurrent) because the government alone was unable to cater for the needs of the schools.

Similarly, the finding of the study also revealed that there are various sources of internally generated revenue for school plant development, such as school fees, proceeds from school activities (such activities as sale of school uniforms, sales of students' handicrafts etc.), community Efforts (such as constructing of school buildings, making of chairs and desks, provision of school bus, donations from individuals and charitable organizations and endowment funds are another sources of internally generated revenue for school plant management. The finding was in line with the submissions of Emunemu (2007), Durosaro (2012), Oparinde (2013) and Ogundele (2015) who all identified school fees, community fund raising, endowment funds and money received from external aids and NGO as various sources of internally generated revenue that school administrators could employ in order to effectively carry out educational programmes in the schools.

It is revealed from the finding that the internally generated revenue has lots of positive influences on school plant development and management. Some of the factors revealed by the study included the following: revenue generated internally can be used for capital projects, staff welfare, salary payment (PTA paid staff), student welfare, facility maintenance, office equipment purchases, beautifying the school grounds, library equipment acquisition, electricity and water provision, and research development. Additionally, revenue generated internally can be used for increasing staff capacity (staff training and development). This result validated the result of Asimiyu and Kizito (2014). They emphasized that the schools' generated revenues are typically utilized to expand staffing levels. Programmes for building capacity are offered to teachers in an effort to raise their effectiveness and efficiency levels. Typically, the principal sends a portion of the school's earnings to support the teacher(s) professional development so they can provide better services. Therefore, principals use internally generated cash to fund teacher training through conferences,

workshops, and seminars. This helps instructors enhance their service delivery in order to meet the school's instructional goals.

The principal uses money that is earned internally to further improve the academic standing of the students. The principal bears both direct and indirect costs on behalf of the students. If the government does not provide funding, the principle has to set aside money to meet the needs of the students. In agreement with the findings of the field survey and in collaboration with Asimiyu and Kizito (2014), and Ofoegbu and Alonge (2016) added that secondary schools use internal revenue for a variety of purposes, including capital projects, employee welfare, salary payments, student welfare, facility maintenance, office equipment purchases, school grounds beautification, library equipment purchases, energy and water provision, and research development.

The study's conclusions additionally demonstrated that a number of factors were working against internally generated revenue money for the development of school plants in Nigeria. The study uncovered a number of factors, some of which are as follows: a high level of poverty among Nigerian citizens has resulted in issues with internally generated revenue for school plant management; misappropriation and misuse of funds has caused problems with internally generated revenue for school plant management; certain school administrators have been implicated in corruption and embezzlement; the outbreak of social, religious, and financial crises has caused problems with internally generated revenue; mistrust (whether the money donated will be used for the reason the money was donated) has caused problems with internally generated revenue. Ogundele (2015), found that a large number of Nigerian families were unable to provide their kids with three square meals a day, and as a result, it is almost impossible to ask these individuals for funds to support the expansion of educational institutions. Hence, the degree of poverty has had a detrimental effect on the methods employed to raise money for the sustainable growth of Nigerian schools. According to Durosaro (2012), inflationary trends made it harder to purchase unethical practices, embezzle educational technologies, and misappropriate alternative revenue created.

In contrast, Ogundele (2015) believed that the school administration had embezzled, squandered, and mismanaged the

majority of the revenue generated. Some school administrators awarded unfinished projects with kickbacks using the money they made, a practice that Ogundele (2015) deemed immoral in the teaching profession. Social crises in society: Violence and social crises have significantly impeded the ability to generate enough money globally for Nigerian schools to develop sustainably. The emergence of religious, civic, social, and economical problems in society causes many schools to close for an extended period of time.

Findings from the hypotheses indicated significant relationship between revenue realized from various strategies in the school and the School Plant Development with the calculated r-value of 0.950 greater than the critical P-value of 0.082 at .05 level of significance. Similarly, a positive significant relationship existed between IGR and SPM in secondary schools in Osun State with a calculated r-value of 0.950 greater than the P-value of 0.082 at .05 level of significance. These findings supported the views of Ogunu and Ogbuehi (2004), who stated that all institutions must investigate different ways to increase revenue for the upkeep and provision of school plants. Also, the results are in line with the opinion of Ogundele (2015) who observed that internally generated fund utilization would go a long way in enhancing effective school plant provision and maintenance especially in Nigerian institutions. Similarly, the result supported Emunemu (2007), Ogundipe (2006), Ogunu and Ogbuehi (2004), Yusuf (2010) and Oparinde (2013) who worked on alternative strategies for sustaining the revenue base of institutions in Nigeria with a view to achieving their stated objectives bearing in mind the continued dwindling resources of government since the early 1980s.

Conclusion and Recommendations

Internally generated revenue plays a crucial role in the development of school plants in Osun State secondary schools. By utilizing funds generated internally, schools can improve infrastructure, facilities, and resources to create a conducive learning environment for students. However, there are challenges such as limited resources, corruption and inadequate support from the government that hinder the effective utilization of internally generated revenue.

To address these challenges and maximize the potential of internally generated revenue for school plant development, the following recommendations are proposed:

- Schools should explore various income-generating activities such as renting out facilities, organizing events, and partnerships with businesses to increase revenue streams.
- Schools should establish clear guidelines and procedures for the collection and utilization of internally generated revenue to promote transparency and accountability.
- Schools should engage with the government to provide necessary support and resources for school plant development, including infrastructure upgrades and maintenance.
- Every institution in Nigeria has to aggressively embark on diversified ventures of increased internally generated revenue for resilience and sustainability.

By implementing these recommendations, Osun State secondary schools can effectively utilize internally generated revenue to enhance school plant development and provide a better learning environment for students.

References

- Ajayi, A. O (2017). *Basic concepts in economics planning and administration of education*. Ibadan: Evans Publications.
- Akinsanya, O.O. (2007). Financing higher education in Nigeria. *International Journal of African & African American Studies*, VI(1), 70-75.
- Akintoye, I.R. (2008). Optimizing from tertiary educational institutions via adequate funding: A lesson from Nigeria. *International Research Journal of Finance and Economics*, 14, 356-368
- Asimiyu, A. G. & Kizito, E. U. (2014). Analysis of internally generated revenue and its implications on fiscal viability of state governments in Nigeria. *Journal of Empirical Economics*, 2(4), 216-228
- Durosaro, D. O. (2012). Where the shoe pinches: The cost of education. 103rd inaugural lecture presented at University of Ilorin on 29th March.
- Emunemu, B.O. (2007). Alternative strategies for sustaining the revenue base of tertiary institutions in Nigeria. Higher Education Research and Policy Network: 2nd Regional Conference, held at the

- International Institute for Tropical Agriculture (IITA), Ibadan, 13-16 Aug.
- FGN (2014). *National Policy on Education*. Lagos: NERDC Press.
- Odufowokan, A. (2011). School plant planning as correlates of students' academic performance in South-West Nigerian secondary schools. *International Journal of Business Administration*, (2), 41-47
- Ofoegbu, F. & Alonge, H. O. (2016). Internally generated revenue (IGR) and effectiveness of university administration in Nigeria. *Journal of Education and Learning*, 5(2), 1-8
- Ogundipe, S.E. (2006). Funding and revenue generation in Nigeria tertiary institutions. A paper presented at a conference organized by OSCOTECH, Esa-Oke, March 10-13.
- Ogunnu, M.A. & Ogbuehi, V.C. (2004). Provision and management of diversified sources of internal revenue generating enterprises in Nigeria Universities. *J. Res. Educ.*, 3, 63 – 79.
- Ogundele, M.O. (2015). Efficiency of systematic approach in effective school plant maintenance in Nigerian schools. *Ilorin Researcher*, 7, 82-87.
- Okebukola, P. (2008). Education reform imperatives for achieving vision 20-2020. National Summit on Education, December 10-11.
- Olaniyan O. & Adedeji, O. (2007). Financing education in federal state: The Nigerian experience. *J. Sociol. Educ. Afr. (JOSEA)*, 6(2)
- Oparinde, O.R. (2013). Internal revenue generating methods, school plant development and internal efficiency in south-Western colleges of education, Nigeria. Unpublished Ph.D. Thesis submitted to the Department of Educational Management, Faculty of Education, University of Ilorin.
- Oparinde, O. R (2015). Revenue generating methods and school plant development in Osun-owned Colleges of Education, Nigeria. *Social Science Education Journal (SOSCED-J)*. 2(1), 134-142.
- Yusuf, L.A. (2010). Resourceful financial management as panacea for university sustainability in a depressed economy. *Pakistan Journal of Social Science*, 7(5), 347 – 350.