



INTERNALLY GENERATED REVENUE AND SCHOOL PLANT MAINTENANCE IN KWARA STATE PUBIC SECONDARY SCHOOLS, NIGERIA

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ABSTRACT

This study investigated the internally generated revenue and school plant maintenance in Kwara State public secondary schools, Nigeria. The research adopted descriptive research design of survey type. The population of the study was made up of 7273 teachers and principals from the existing 334 public secondary schools in Kwara State. Random sampling technique was used to select 40 public secondary schools representing 12% of the schools and 415 respondents made up of 375 teachers and 40 principals representing six percent of the total number of teachers and principals used in the study. The researchers used two self-developed instruments tagged “Internally Generated Revenue Checklist” (IGRC) and “School Plant Maintenance Questionnaire” (SPMQ). IGRC comprises of items on IGR and SPMQ comprised of items on five identified school plant maintenance practices. These include corrective, preventive, shut down, running and breakdown maintenance. The instruments were validated by three experts in the Department of Educational Management. Only one hypothesis was formulated and four research questions were raised for the study. Descriptive statistics of Mean, Standard Deviation, Rank Ordering and Percentage Average were used to answer the research questions, while inferential statistic of Pearson(r) was used to test the hypothesis at 0.05 level of significance. The hypothesis tested revealed that there was a significant relationship between internally generated revenue (IGR) and school plant maintenance in Kwara State public secondary schools, Nigeria. The amount ₦15,274,556 devoted for school maintenance in 2014/15 had the highest percentage average of 66.9% and finally, preventive maintenance is the common type of school plant maintenance in public secondary schools in Kwara State. Based on the findings, it was recommended among others that principals should engage in other sources of internally generated revenue for school plant maintenance.

KEYWORDS: Internally Generated Revenue, School Plant Maintenance

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1 INTRODUCTION

The quality of education delivered by teachers and the academic achievement of students of any school are dependent on several factors. School plants are material resources that enhance teaching and learning as they help make the process of teaching and learning meaningful and purposeful. School facilities can be referred to as school plant. School facilities can be defined as the entire school plant which school administrators, teachers and students harness, allocate and utilize for the smooth and efficient management of any educational institution, with the objective of bringing about effective and purposeful teaching and learning experience. Adeboyeje (2000) and Emetarom (2004) described school plants as the physical and spatial enablers of teaching and learning, which will increase the production of results. School plants serve as pillars and support for effective teaching and learning. A quality or standard school largely depends on the provision, adequacy, utilization and management of educational facilities.

Akinsolu (2004) asserted that educational curriculum cannot be adequately operated with poor and badly managed school plants. From all indication, school plants are physical resources that facilitate effective teaching and learning. They include blocks of classrooms, laboratories, workshops, libraries, equipment, consumables, electricity, water, visual and audio-visual aids, tables, desks, chairs, playground, storage space and toilets. In Nigeria, public school enrolment has continued to increase without a corresponding increase in facilities for effective teaching and learning, perhaps because of underfunding of education in Nigeria (Omosidi, 2008). However, the government in recent time has been encouraging proper maintenance of available school facilities. School plants maintenance entails ensuring that the facilities are kept near their original state as possible. This involves keeping the school sports

and football field clean, periodic renovation of the buildings, prompt servicing of school bus and generator sets, repair of furniture, etc. For the purpose of restoring and maintaining the school plants to optimum working condition, there is a need for school principals to device other means of generating funds. The only other means that is legally available to the school principal is the money generated within the operations of the school system, which is referred to as the Internally Generated Revenue (IGR) (Omosidi, 2008).

IGR is the creation of either tangible or intangible results within the confines of one entity. The term implies an organization's source of funds through its effort or operations, that is, such funds are not borrowed or realized through any other means outside the operations of the organization.

Omosidi (2008) defines IGR as the revenue or income generated within the school system through internal operational activities, and such income includes tuition fees, examination fees, sales of forms, rents, consultancy services, farm products, sports, and internet services.

According to Salamat (2007), internally generated revenue controls and regulates the spending of money in educational system, and it thereby helps to reveal losses, waste and inefficiency, thus making it possible for corrections to be made promptly. Internally generated revenue forms an integral part of school administration. Hence, one of the administrative functions of a school principal is to appropriately manage school funds. Therefore, if the objectives of the school must be achieved, generated funds must be prudently managed. Lack of prudence and management of school funds by the principals could give rise to poor students' performance as it might slow down the acquisition of essential materials for teaching and learning (Yusuf, 2011). It is observed that most of the secondary schools in Nigeria, especially in Kwara State are dilapidated due to inadequate funding and poor maintenance culture. Such situation hinders effective teaching

and learning, making the process rigorous and uninteresting to students and teachers (Owuamanam, 2005). It is against this background that the study examined the relationship between internally generated revenue and school plant maintenance in Kwara State public secondary schools, Nigeria.

Statement of the Problem

In some schools, the buildings are dirty and they have no lighting, while some have blown off roofs. The roads leading to the sports field in some schools are weedy. It appears there are no adequate management and maintenance culture of school plants. Asiyai (2012) noticed the same during several visits to some schools for supervision, that most school compounds were bushy, and that they had dilapidated buildings with leaking roofs, broken chairs and desks, and rough floors and windows without louvers. Therefore, In view of this unfortunate development, school principals should be encouraged to device other means of generating revenue for the maintenance of the available school plants with a view to restoring the school plants to its optimum working condition.

Many related studies have been carried out in various areas on fund management and school plants management in schools, such as: financial administration practices in public secondary schools in the Accra metropolis (Samuel, 2007), the role of head teachers in improvisation and maintenance of school plants (Yusuf & Adigun, 2012). Omosidi, Oyedeji and Ojo (2015) conducted a study on school plants management and students' academic performance in Kwara State public secondary school, Nigeria. Durosaro (1998) examined school plants planning in relation to administrative effectiveness of secondary schools in Oyo State of Nigeria. Bruno (2009) examined the challenges heads of senior high schools face in the management of internally generated revenue in a case study of selected schools in Sunyai Municipality.

It is however noted that most of the research studies cited have been carried out in the area of school plant maintenance in relation to students' academic performance, administrative effectiveness and role of head teachers in the improvisation of school plant maintenance, thus, none of these studies have been carried out to examine IGR and school plant maintenance. Hence, this study covers some of these missing gaps.

Purpose of the Study

The main purpose of this study was to determine the relationship between internally generated revenue and school plant maintenance in Kwara State public secondary schools.

The specific purposes of this study were to:

1. Identify the various sources of generating revenue internally in Kwara State public secondary schools.
2. Determine the amount of internally generated revenue in Kwara State public secondary schools.
3. Find out the percentage of internally generated revenue devoted for school plant maintenance in Kwara State public secondary schools.
4. Identify the types of school plant maintenance in Kwara State public secondary schools

Research Hypothesis

There is no significant relationship between internally generated revenue and school plant maintenance in Kwara State public secondary schools, Nigeria.

Research Questions

The following research questions were raised to guide the study:

1. What are the various sources of generating revenue internally in Kwara State public secondary schools?

2. What are the amounts of internally generated revenue in Kwara State public secondary schools?
3. What percentage of internally generated revenue is devoted for school plant maintenance in Kwara State public secondary schools?
4. What are the types of school plant maintenance in Kwara State public secondary schools?

Literature Review

Samuel (2007) carried out a study on financial practices in public secondary schools in Accra metropolis. The findings of the study revealed that the schools were not able to generate sufficient funds internally through their own initiatives. The study recommended that, since the funds from the central government are not sufficient to fund secondary schools, heads of schools should adopt proactive measures to collect much of the school fees from the students before the academic year ends. The steps include frequent calling of Parent-Teacher Association (PTA) meetings to educate parents on the need for prompt payment of their wards' fees and publishing lists of debtors on the notice boards, at least once every term. It is hoped that this would inform students who owe fees to remind their parents to pay on time. Also, the government and educational institutions should encourage chiefs, individuals, churches and businessmen in their area to set up foundations and endowment funds to support education.

In the same vein, Asiyai (2012) in his study on assessing school facilities in public secondary schools in Delta State, Nigeria lamented that the maintenance activities carried out on school facilities in Delta State public secondary schools are inadequate. Thus, cracks on buildings, ceiling, roofs and electric fixtures are not easily detected and repaired. Broken chairs and tables are not quickly repaired. Damaged louvers, doors and windows are not replaced immediately and buildings are not regularly renovated due to insufficient government

funds and internally generated revenue. The study then recommended that the school principals should find alternative methods of generating revenue internally to complement the efforts of the government. It was also recommended that for effective management and maintenance of school facilities, preventive maintenance procedures should be established and implemented by school managers.

Yusuf and Adigun (2012) investigated the role of head teachers in improvisation and maintenance of school plants. The study recommended that Head teachers should not only take proper care of the available school plants but they should also strive hard to create, design and generate alternative materials and resources from their immediate environment to facilitate proper teaching and learning processes in the primary schools.

Olagboye (1998) saw school plant maintenance as work carried out on any component of the plants with a view to keeping it in good condition. Having identified the economic rationale of modernization, a relevant programme of maintenance and physical plants renewal is imperative. A priority for maintenance is essential because unattended deterioration and neglect of school buildings could lead to higher outlays, in the form of replacement cost which schools cannot afford at this period of economic hardship; hence a maintenance culture should be adopted wherever school premises are occupied. Besides, maintenance enables us to pay less now, instead of waiting to pay more at a delayed point in time in the future (Enawhwo, 1990). Hence, there is an absolute need for the few available ones to be properly maintained for effective teaching and learning.

Omosidi, Oyedeji and Ojo (2015) examined the existing relationship between school plant management and students' academic performance in

Kwara State secondary schools, Nigeria. The result of the study shows that school plant management had a positive significant relationship with students'

academic performance in Kwara State public secondary schools, Nigeria.

However, all the previous researches reviewed on internally generated revenue and school plant maintenance used different locale. This study is different because it covered Kwara State and internally generated revenue was discussed along with funding from parents, students, community groups, foundations and charitable organisations considering the issue of school plant maintenance.

2 METHODOLOGY

The researchers adopted descriptive survey design for the study. It was used because the researcher aimed at finding out the effect of internally generated revenue (independent variable) on the school plants maintenance (dependent variable).

The population of the study was made up of 7273 teachers and principals from the existing 334 public secondary schools in Kwara State. Random sampling technique was used to select a sample of 40 public secondary schools representing 12% of the schools and 415 respondents made up of 375 teachers and 40 principals representing six percent of the total number of teachers and principals used in the study.

The researchers used two self-developed instruments tagged “Internally Generated Revenue Checklist” (IGRC) and “School Plant Maintenance Questionnaire” (SPMQ). IGRC comprises of items on IGR and SPMQ comprised of items on five identified school plant maintenance practices. These include corrective, preventive, shut down, running and breakdown maintenance.

The drafted copies of the instruments were presented to four experts in the field of Educational Management and Educational Measurement and Evaluation, Faculty of Education, University of Ilorin, Ilorin for the purpose of validating its

content. Test re-test method was used to ascertain the reliability of SPMQ.

The data gathered were analysed using Pearson product moment correlation statistics and reliability Coefficient of 0.68 was obtained. This indicated that the instrument was reliable.

Descriptive statistics of mean, standard deviation, percentage average and rank ordering were used to analyse the research questions, while Pearson product-moment correlation statistic was used for testing the hypothesis at .05 level of significance.

Analysis, Findings and Discussion Hypothesis

There is no significant relationship between internally generated revenue and school plant maintenance in Kwara State public secondary schools, Nigeria.

Table 1 revealed the result of Pearson product-moment correlation Calculated r-value =0.65 > Critical r-value =0.196 at .05 level of significance. Hence, the null hypothesis is rejected. This shows that there is a significant relationship between internally generated revenue and school plant maintenance in Kwara State public secondary schools, Nigeria.

This shows that IGR collected were judiciously utilized to maintain the school plants. Although the amount generated may not be adequate to cover all the maintenance costs of school plants.

This implies that the little amount generated need to be properly managed and utilized effectively towards achieving stated educational goals in public secondary schools of Kwara State, Nigeria.

The finding is in consonant with Earthman (2002) who found that there is a significant relationship between school facility conditions and students' academic achievement.

Table 1: Correlational Analysis of Internally Generated Revenue and School Plant Maintenance. in Kwara State Public Secondary Schools							
Variables	N	Mean	S.D	Df	Cal. r-value	Cri. r-value	Decision
IGR	415	27.52	6.65	414	0.65	0.196	Ho:Rejected
School Plant Maintenance	415	23.56	5.52				

Source: School Finance Record Book (2015)

Table 2: Sources of Internally Generated Revenue			
Items	Mean	Standard Deviation	Rank Order
School Improvement Programme (SIP)	1.26	.441	11 th
Sales of Services	1.50	.501	4 th
Parent-Teacher Association (PTA)	1.96	.198	1 st
Extension Programme	1.37	.483	9 th
Development Levies	1.77	.421	2 nd
Internal and External Examinations	1.48	.500	5 th
Sales of Agricultural Products	1.24	.425	12 th
Social Activities	1.44	.497	7 th
Retention Fees	1.41	.492	8 th
Donation	1.71	.454	3 rd
Cumulative File Charges	1.19	.391	13 th
Facilities Rentage	1.45	.498	6 th
Boarding House System	1.16	.364	14 th
Medical Charges	1.28	.448	10 th

The school plants are fairly adequate and the available facilities were fairly well maintained when matched with students’ population. The availability and maintenance of school facilities will enhance teaching and learning and hence the academic performance of students.

Owoeye (2000) have long identified the importance of school plants in teaching and learning while the inadequacy, deterioration and lack of maintenance of these facilities will spell doom for the teachers and students in the teaching and learning activities. Negligence in the maintenance of school plants has

many negative consequences. When school plants are not well managed and maintained, they constitute health hazards to pupils and teachers who use the facilities. For instance Akinsolu (2004) reported the killing of pupils and teachers of a primary school in Nigeria when the school walls and roofs collapsed.

Research Question 1: What are the various sources of generating revenue internally in Kwara State public secondary schools?

Internally Generated Revenue and School Plant Maintenance

Even large amounts of money invested on school plants are wasted when school buildings and equipment are left to deteriorate without maintenance. It has been observed that school plants are not been maintained by school administrators and hence depreciating. The principals' sometime appears to spend much time on instructional planning, curriculum development, personnel development and community relations claiming that the management and maintenance of school plants is the sole preserves of the government.

Table 2 indicates that Parents-Teachers Association, development levies, donations, sales of services and internal and external examinations constitute the most popular and recognised sources of the internally generated revenue in the public secondary schools in Kwara State. The responses to the items are well above 90%, it is evident that these sources were well known and recognised by both the teachers and principals in most of the schools. This is because money from these sources was directly collected by the teachers before remitting them to the central purse, which is the principal.

It is therefore, evident that both the teachers and principals were aware that a substantial amount of revenue is generated.

Table 2, also indicates the popularity of other sources like facilities rentage, social activities, retention fees, extension programme, students' improvement programme and medical charges in IGR generation. Both the teachers and principals were also aware that substantial amount of revenues are generated through them.

The internally generated revenue through boarding house system, sales of agricultural products and cumulative files have the lowest mean responses in the items. This is not to say that substantial amount of revenue were not generated through them but because of the fact that is not of common practice in most of the public secondary school in Kwara State.

Research Question 2: What are the amounts of internally generated revenue in Kwara State public secondary schools between 2012/2013 and 2014/2015.

Items	2012/13 ₦	2013/14 ₦	2014/15 ₦
School Improvement Programme (SIP)	4,186,800	4,728,300	2,299,020
Sales of Services	1,076,340	815,560	758,450
Parents-Teachers Association.	2,145,840	1,664,490	9,190,080
Extension Programme	672,380	880,450	422,660
Development Levies	2,216,090	2,085,710	1,480,920
Examinations	2,527,120	3,045,080	6,568,105
Sales of Agricultural Products	31,901	25,885	17,620
Social Activities	130,540	159,730	100,360
Retention Fees	1,663,540	2,115,890	1,554,700
Donation	825,000	689,350	350,000
Cumulative File Charges	159,230	142,340	145,160
Facilities Rentage	123,600	851,500	91,900
Boarding House System	167,600	212,500	132,070
Medical Charges	743,445	968,680	757,830
Total	16,669,426	18,385,465	23, 868,875

Source: School Finance Record Book (2015)

Internally Generated Revenue and School Plant Maintenance

Table 3 indicates that several millions of revenue are generated internally every session by public secondary schools in Kwara State. The revenues were generated internally through various sources and these revenues accumulate together to become a substantial amount of money, which, if effectively utilised by the principals, is enough to initiate school plant maintenance in public secondary schools. Table 3 shows that a total sum of sixteen million six hundred and sixty-nine thousand four hundred and twenty six naira (₦16,669,426) was generated in 2012/13 session, the amount generated represents an average of ₦416,736 per school. The internally generated

represents an average of ₦416,736 per school. The internally generated revenue rose to 18 million, 385,000,465 Naira in 2013/2014 (₦18,385,465).

This represents an increase of 12.5% when compared the revenues generated in 2012/213 session. The amount also increased to 23 million, 868000, 875 Naira (₦23,868,875) in 2014/2015 session at an average of ₦1,638,774 per school. The total revenue generated in that session had an increase of 18% compared to the amount of 2012/2013 and %% to the revenue generated in 2014/2015 session.

Table 4: Percentage of Internally Generated Revenue Devoted for School Plant Maintenance in Kwara State Public Secondary Schools

Items	Amount devoted 2012/13 ₦	Percentage on amount devoted	Amount devoted 2013/14 ₦	Percentage on amount devoted	Amount devoted 2014/15 ₦	Percentage on amount devoted
School buildings	5,123,673	48.74	5,543,867	45.26	6,032,162	39.59
Furniture	509,856	4.84	628,346	5.13	1,800,345	11.82
Vehicles	124,576	1.18	220,126	1.80	300,213	1.97
Workshop	218,645	2.08	202,543	1.65	276,236	1.81
Equipment	164,567	1.57	187,759	1.53	200,000	1.31
Electrical infrastructure	170,945	1.62	195,643	1.60	242,456	1.59
Books	1,005,489	9.56	1,999,723	16.33	1,879,934	12.34
Machinery	1,097,002	10.43	1,342,673	10.10	1,987,654	13.05
School site	132,645	1.26	200,348	1.64	259,567	1.70
Accessories	1,845,231	17.55	1,570,456	12.82	2,045,389	13.42
Water supply infrastructure	120,458	1.15	156,876	1.28	250,600	1.64
General Total	10,513,087		12,248,360		15,274,556	
Devoted Percentage Average		63.07		64.0		66.9

Source: School Finance Record Book (2015)

Research Question 3: What percentage of internally generated revenue is devoted for school plant maintenance in Kwara State public secondary schools?

Table 4 presents the percentage of internally generated revenue devoted for the maintenance of school plant in Kwara State Public Secondary Schools. It was shown that a different amount of money was allocated for the maintenance of various school plants.

The Table 4 shows that ₦10,513,087 was devoted for school maintenance in 2012/13, ₦12,248,360 was devoted in 2013/14 while ₦15,274,556 was devoted in 2014/15.

As a result of this, it was indicated that the amount of ₦15,274,556 devoted for maintaining school maintenance in 2014/15 had the highest percentage average of 66.9%, followed by a percentage averages of 64.0% in 2013/14 and 63.07% in 2012/13 for the maintenance of the school plant.

However the huge amount of revenue is still left as surpluses after all the spending had been made. It should be noted that, surplus can be used to initiate more school plant maintenance which has not been the practice in the past. Therefore, complaints over inadequate funds to maintain school plant may not be necessary.

It should also be noted from Table 4 that area of the principals focus in the use of internally generated revenue is recurrent expenditure and yet they often complain of inadequate school plant maintenance in the school.

Most of the surpluses from the internally generated revenues are unaccounted for or in some cases misappropriated. The principals are supposed to make use of these surpluses for the school plant development and maintenance (Yusuf, 2010).

Research Question 4: What are the types of school plant maintenance in Kwara State public secondary schools?

Table 5: Analysis of Mean Score of School Plant Maintenance

Items	Mean	Standard Deviation	Rank Order
Corrective Maintenance	1.69	.461	2 nd
Preventive Maintenance	1.90	.305	1 st
Shut Down Maintenance	1.06	.238	5 th
Running Maintenance	1.27	.442	4 th
Breakdown Maintenance	1.45	.498	3 rd

Table 5 reveals that the type of school plant maintenance that is common to public secondary schools in Kwara State is preventive maintenance, which has the highest mean of 1.90, followed by corrective maintenance with mean 1.69, breakdown maintenance with mean 1.45, while shut down maintenance and running maintenance have the least mean value of 1.06 and 1.27 respectively.

It should be noted from Table 5 that preventive and corrective maintenance are peculiar to most of the public secondary schools in Kwara State, and that

other types of school plant maintenance are at times being used as the condition dictates.

3 CONCLUSION

Based on the findings of this study, the researchers conclude that, IGR has a significant relationship with school plant maintenance in Kwara State public secondary schools, Nigeria. This implies that substantial amount of money was generated internally by public secondary schools in Kwara State between 2012/13 and 2014/15 session.

The Parent-Teacher Association (PTA) levies form a large proportion of IGR in all the schools. The amount devoted for maintenance from IGR in 2013 (₦10,513,087), 2014 (₦12,248,360) and in 2015 (₦15,274,556) were 63.07%, 64.0% and 66.9% respectively which were deemed adequate for effective school plant maintenance.

The amount ₦15,274,556 devoted for school maintenance in 2014/15 had the highest percentage average of 66.9% and finally, preventive maintenance is the common type of school plant maintenance in public secondary schools in Kwara State.

4 RECOMMENDATIONS

Sequel to the findings of this study, the researcher made the following recommendations:

1. The IGR collected presently are fairly adequate for the maintenance of the school plant, and there is therefore the need for the monitoring of the IGR collected so as to ensure that the left over revenue be properly accounted for.
2. The principals should ensure that all other sources of internally generated revenue are incorporated towards school plant maintenance.
3. The principals should keep proper record of internally generated revenue in school for proper auditing by the government.
4. The principals should make wise use of the percentage devoted from internally generated revenue for the school plant maintenance judiciously through establishment of finance management committees.
5. The school IGR needs to be shared along a priority list of the school. It is hoped that it would help determine the actual amount allocated for school plant maintenance.

IGR should be religiously spent for the stated purposes.

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