



Administrators Financial Management Strategies for Effective Administration of Public Secondary School in Port Harcourt Metropolis, Rivers State

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ABSTRACT

This study investigated administrators' financial management strategies for effective administration of public secondary school in Port Harcourt Metropolis of Rivers State, using two objectives, two research questions and two hypotheses. The study adopted descriptive survey design. The population of the study was 105 school administrators consisting of 63 males and 42 females in all the public senior secondary schools in Obio/Akpor and Port Harcourt City Local Government Areas of Rivers State. A sample size of 105 school administrators consisting of 63 males and 42 females was drawn through census technique. The instrument for the study was a self-structured questionnaire titled: Administrators Financial Management Strategies for Effective Administration of Public Secondary School Questionnaire, which was validated by experts in the Departments of Measurement and Evaluation and Educational Management. The instrument was tested for reliability using test-retest method and a reliability coefficient of 0.78 was obtained using Pearson Product Moment Correlation Coefficient. Mean and standard deviation were used to answer the research questions, while z-test was used in testing the null hypotheses at 0.05 level of significance. Findings revealed that school administrators' revenue generation and auditing enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State. Based on the findings it was recommended among others that administrators of schools should engage more in revenue generating ventures like farming and other genuine activities to supplement the resources provided by the government for administration of the schools.

Keywords: Financial management, revenue generation, auditing

INTRODUCTION

In Nigeria, education is seen as an instrument par excellence for effecting national development. It is a vital instrument for socio-economic mobility at the personal level and an instrument for transformation of society at the national level. Education is the cornerstone of a nation forming the basis for literacy, skill acquisition, technological advancement and ability to harness human and material resources towards the achievement of societal goals (FRN, 2013). It is acknowledged that apart from the human resources, among the several factors which contribute to the achievement of school goals and objectives, adequacy of funding has been identified as possibly the most crucial in maintaining and improving the quality of education (Idialu & Idialu, 2012). However, it is a common observation to note that Government funding to all levels of education has always remain inadequate due to its dwindling financial conditions which calls for school administrators financial management strategies (Ukpong, 2019).

The early missionaries who brought and established schools in Nigeria provided the finance used in running the schools. It was felt that the missionary education was deficient and not quite adequate to meet

our changing societal needs (Oche, 2009). This prompted the governments interest to properly get involved in the management of the education industry. After the inception of formal education, the colonial masters took over the administration of schools from the missionaries to intervene in matters arising from the educational system. Colonial government made their first appearance in financing education between 1870 and 1879 with a paltry allocation of £300 (three hundred pounds) (Adesina, 2013). By 1970, government acquired all primary and secondary schools from the missionaries and had full financial involvement in the running of the schools due to radical increase in demand for quality education by stakeholders. Efficient management of school finance is crucial in order to make the school a pleasant, safe and comfortable center that will increase students' attendance, motivation and willingness to participate adequately in both curricula and co-curricular activities (Osei-Owusu & Kwame, 2012). This is so because the school is an organization which requires human, financial and material resources for the purpose of achieving its goals and objectives. The provision of these services can only be calculated in monetary terms to make people aware of their full impact (Ebong, 2006).

The establishment of a school, its administration and maintenance is greatly dependent on the finance made available to it in order to achieve set goals. School finance refers to sum of money or other resources set aside and for a specified purpose (Mifflin, 2016). It can be in any of the following forms; physical cash, donations, allocations, levies, school fees, reserve etc. The growth and development of any educational sector solely depends on the management of its finances (Ukaigwe, 2018). It has become abundantly clear that the government alone cannot manage finance made available to school, but with the help of school administrators. The school administrator is a fundamental element upon which school resources is dependent on (Ukaigwe, 2018). He is responsible for controlling and coordinating all school financial activities ranging from sourcing for funds to run the school to managing the funds made available for effective administration of the school. Where the school administrator is weak and ineffective in managing school finance, success will be hampered. Therefore, effective financial management by the school administrator is necessary in the school to avoid financial mismanagement.

Financial management deals with the provision, allocation and utilization of the financial resources needed for the running of established institutions. According to Deepika (2014) financial management is that activity of management which is concerned with the planning, procuring and controlling of a firm' s financial resources. Kaguri, Njati and Thiane (2014) opined that school financial management is imperative because it enables the school administrator to achieve educational objectives effectively. Ukonu (2005) affirms that mismanagement of school finance might not be for a matter of ignorance or mistakes but an act of embezzlement due to high level of corruption in many nations of the world. Therefore, school administrators need specific skills in financial management such as; revenue generation, assessment of the school needs, planning and programming, prioritizing areas of pressing needs, cost benefit analysis, stock taking, market survey, budgeting and financial record keeping, receipts, delegation of staff for financial matters, auditing and accountability. Because of the expectations of the public for prudent financial management of schools, it becomes imperative that school administrators be knowledgeable in financial management strategies for effective school administration because they are perceived to be lacking the necessary training required of financial managers, while others are accused of imposing illegal levies on students in order to generate revenue without carrying out proper auditing for the money been generated (Ukaigwe, 2018).

School administrators exhibit financial management skill by revenue generation in the school. In education, revenue refers to the income which the school receives to finance the teaching and learning process. Revenue generation is a compulsory levies imposed on individuals directed at drawing or attracting fund for carrying out various legitimate function of the school (Olaoye, 2008). It has become very clear that the amount allocated to the educational sector in Nigeria has always been very minimal compared to the enormity of works expected to be accomplished with it. The school administrators seek out alternative sources of generating revenue in order to run the school. According to Simkins as cited in Abena (2015) school administrators are allowed to augment financial management plan through their own income generating exercises. In other words school administrators can internally generate their own

revenue according to available sources. Finance is required to run a school as well as maintain the school facilities and implement the curriculum effectively. Osuji and Brown (2021) discovered that school secondary school administrators are essential components in which the financial resources of school depends. They further note that budgeting, record keeping, revenue generation and auditing are fundamental financial management practices that will help the school administrators in achieving their organizational goals. The school administrators should not fold their hands to allow the situation to get worse. Instead, they should explore other reliable and legitimate sources of funds for the school (Fagbemi as cited in Amirize & Ololube 2018). Ogbonnaya (2012) noted that the school administrators generate revenue through school fees, government grants, proceeds from school activities like inter-house sports, examination fees, sales of uniforms, community efforts, donations from individuals and charity organizations, PTA, Alumni, endowment funds and petroleum trust fund used in running the school. Fagbemi in Amirize and Ololube (2018) made it clear that, these efforts have made some schools to build school halls, laboratories and libraries for themselves, since shortfall in school finance has become more imperative. Also revenue generation by school administrators through agricultural practices such as large-scale poultry, fish farming, cropping, food processing and other revenue generation as sales of textbooks and other stationeries, organizing school plays or drama, establishment of bookshops and restaurants, leasing of school facilities such as land, halls, auditoriums, laboratories and workshops remain plausible options for effective administration of schools (Gregory, 2016).

Auditing is also an integral part of efficient and effective financial management strategies adopted by school administrators for effective administration of schools. It is among such financial management measures put in place to mitigate or prevent fraudulent activities and misappropriation of funds in the school. Auditing is a systematic investigation and appraisal of transactions procedures, operations and result in financial statements (Anichebe, 2010). According to Ogbonnaya (2005) auditing in education means the verification of records kept in an accounting system of an educational institution. In carrying out a school audit, the school administrator is able to evaluate the controls in which available funds have currently been put in place and assess them to know how they will be used. Ezeani and Oladele (2012) asserted that school audit assist the school administrator to delegate resources appropriately and pursue a defined objective for the growth of the school. Moses (2014) underscoring the importance of auditing in financial management posited that a management strategy such as school audit enlightens the general public on the management of school funds and how it affects the child. It helps school administrators detect fraud and error in financial management of educational institutions. Farrant and Onye (2006) stated that the school head who handle a lot of money in the course of the year should periodically audit their accounts if he is to give proper account. This is because carrying out accurate auditing and periodic checks are essential for discovery of mistakes, losses and misuse of funds made available for running of the school. Auditing provides the school administrator with reasonable assurance on whether the financial statement of the school presents a fair financial position and is in conformity with the generally accepted accounting principles for effective administration of the school (Ezeani & Oladele, 2012). Its primary objective to school administrators is to verify the records kept in the school accounts department in order to determine their gains and losses on the efficiency of available funds. A successful auditing as a financial management strategy by the school administrator is a base for sound and quality financial information which is critical to smooth running of schools. The school administrator is therefore responsible and accountable for financial management of all the fund made available for the running of the school. Considering the above scenario, there is need to investigate administrators' financial management strategies for effective administration of public secondary school in Port Harcourt Metropolis, Rivers State.

Statement of the Problem

The importance of financial management in the education sector cannot be over emphasized since finance serve as the livewire for effective administration of schools. Financial management is vital in the education sector, especially in Rivers State and Nigeria as a whole. This is because, it aids in proper administration of the school system. However, the present state of some public secondary schools in

Rivers State is quite deplorable. Some of the books in the library are obsolete, inadequate equipment in the laboratory, and buildings are overdue for renovation, some classes have just three desks while in some cases students are seen bringing seats from their homes. All these could be as a result of poor financial management practices by school administrators in public schools.

These problems usually stem from the inability of some school administrators to plan and execute financial management strategies in accordance with the objectives of the school. Some of these administrators obviously fail in their statutory functions such as the identification of sources of school finances, methods employed in the collection and how the revenues generated are adequately managed. Despite all the finance made available by both federal and state governments and other sources, it has been observed that some school administrators are perceived to be lacking the necessary training required of financial managers, while others are accused of imposing illegal levies on students in order to generate revenue without properly auditing on the money been generated for fraudulent reasons. School administrators are facing barrages of speculations and accusations on revenue generation in financing school programmes and poor financial auditing. From the aforementioned problems, it becomes necessary therefore to look at the strategies that could be employed by school administrators in secondary schools to manage finance properly for effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Therefore the purpose of this paper was to investigate administrator's financial management strategies for effective administration of public secondary school in Port Harcourt Metropolis, Rivers State. The specific objectives are to:

- a) find out the extent school administrators' revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.
- b) examine the extent school administrator auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Research Questions

1. To what extent do school administrators revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State?
2. To what extent do school administrators auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt

Hypotheses

- Ho₁: There is no significant difference between the mean ratings of male and female school administrators on the extent school administrators' revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.
- Ho₂: There is no significant difference between the mean ratings of male and female principals on the extent school administrators' auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

METHODOLOGY

The study adopted descriptive survey design. The population of the study was 105 principals (including vice principal academics and administration) consisting of 63 males and 42 females who are school administrators in all the public senior secondary schools in Obio/Akpor and Port Harcourt City Local Government Areas of Rivers State. A sample size of 105 principals (including vice principals academics and administration) consisting of 63 males and 42 females was used for the study. The researchers adopted census technique. The instrument used for the study is questionnaire titled: " Administrators' Financial Management Strategies for Effective Administration of Public Secondary School Questionnaire (AFMSEAPSSQ)" was used to collect data from the respondents. The instrument had two (2) sections;

Sections A and B. Section A dealt with demographic information while Section B had 8 questionnaire items based on the objectives of the study. The response scale was structured on a 4-point Likert rating scale of Very High Extent (VHE); High Extent (HE); Low Extent (LE); and Very Low Extent (VLE) with values 4, 3, 2 and 1 respectively. The instrument was validated by two experts in the Departments of Measurement and Evaluation and Educational Management. The instrument was tested for reliability using test-retest method and a reliability coefficient of 0.78 was obtained using Pearson Product Moment Correlation Coefficient (PPMCC). Mean and standard deviation were used to answer the research questions with a criterion mean of 2.50. Questionnaire items with ratings below 2.50 denoted ‘ Low Extent’ while 2.50-2.99 denoted ‘ High Extent and 3.00 and above signified ‘ Very High Extent’ . The hypotheses were tested using z-test statistics at 0.05 level of significance. Analyzed data therefore, with calculated z-value above the z-critical value of ± 1.96 was rejected and below ± 1.96 was accepted.

RESULTS

Research Question 1: *To what extent does school administrators’ revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State?*

Table 1: Mean Ratings of Male and Female School Administrators on the Extent School Administrators’ Revenue Generation as a Financial Management Strategy Enhance Effective Administration of Public Secondary Schools.

S/N	Items	School Administrators (Male) =63			School Administrators (Female) =42			Average Mean	RMK
		\bar{X}	SD	RMK	\bar{X}	SD	RMK		
1	Selling proceeds from school farms generate funds for the school which are used in running of the school	2.78	1.21	HE	3.10	0.92	VHE	2.94	HE
2	Leasing of school facilities such as land, halls, auditoriums, laboratories and workshops to generate fund enable school administrators purchase facilities needed in the school	3.13	0.89	VHE	2.90	0.88	HE	3.02	VHE
3	Soliciting assistance from Parents Teachers Association to generate fund help school administrators in maintenance of school facilities	3.15	1.08	VHE	3.14	0.91	VHE	3.15	VHE
4	Government grants, proceeds from school activities like inter-house sports, school fees, sales of uniforms, community efforts, donations from individuals and charity organizations and Alumni enhance effective administration of schools	2.97	1.10	HE	2.93	0.95	HE	2.95	HE
Grand mean & SD		3.01	1.07	VHE	3.02	0.92	VHE	3.02	VHE

The result on table 1 above revealed that all the questionnaire items 1, 2, 3 and 4 had grand mean scores of 3.01 and 3.02 respectively as responded by both male and female school administrators. This shows that school administrators’ revenue generation to a very high extent enhances effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Research Question 2: *To what extent does school administrators’ auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State?*

Table 2: Mean Ratings of Male and Female School Administrators on the Extent School Administrators’ Auditing as a Financial Management Strategy Enhance Effective Administration of Public Secondary Schools.

S/N	Items	School Administrators (Male) =63			School Administrators (Female) =42			Average Mean	Decision
		\bar{X}	SD	RMK	\bar{X}	SD	RMK		
5	Giving periodic reports of expenses made in the school enhances financial management of school administrators	2.80	0.94	HE	2.99	0.89	HE	2.90	HE
6	Knowing whether the financial statement of the school presents a fair financial position and is in conformity with the generally accepted accounting principles enhance planning of school	2.87	1.24	HE	3.21	0.69	VHE	3.04	VHE
7	carrying out accurate auditing and periodic checks for discovery of mistakes, losses and misuse of funds made available enhances financial management of school administrators	3.04	0.86	VHE	2.98	1.05	HE	3.01	VHE
8	checking imbalance and verifying the accuracy and completeness of school accounts by school administrators controls mechanism of expenses in the school	2.95	0.89	HE	2.98	0.96	HE	2.97	HE
Grand Mean & SD		2.92	0.98	HE	3.04	0.89	VHE	2.98	HE

The result on table 2 revealed that all the questionnaire items 5, 6, 7 and 8 had grand mean scores of 2.92 for male and 3.04 for female school administrators. This shows that school administrators’ auditing to a high extent enhances effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Hypotheses

Ho₁: There is no significant difference between the mean ratings of male and female school administrators on the extent school administrators’ revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Table 3: z-Test Analysis of Difference between the Mean Ratings of Male and Female School Administrators on the Extent School Administrators’ Revenue Generation as a Financial Management Strategy Enhance Effective Administration of Public Secondary Schools

Respondents	N	\bar{x}	SD	SL	DF	z-cal.	z-crit.	Decision
Male School Administrators	63	3.01	1.07					
Female School Administrators	42	3.02	0.92	0.05	103	0.08	±1.96	Accepted

Data on Table 3 above revealed z-test analysis of difference between the mean ratings of male and female school administrators on the extent school administrators’ revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State. At 0.05 level of significance and 103 degree of freedom, the z-calculated value of 0.08 was less than the z-critical value of ± 1.96 , the null hypothesis was accepted, which states that there is no significant difference between the mean ratings of male and female column on the extent school administrators’ revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Ho₂: There is no significant difference between the mean ratings of male and female principals on the extent school administrators’ auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

Table 4: z-Test Analysis of Difference between the Mean Ratings of Male and Female School Administrators on the Extent School Administrators’ Auditing as a Financial Management Strategy Enhance Effective Administration of Public Secondary Schools

Respondents	N	\bar{x}	SD	SL	DF	z-cal.	z-crit.	Decision
Male School Administrators	63	2.92	0.98					
				0.05	103	1.85	± 1.96	Accepted
Female School Administrators	42	3.04	0.89					

Table 4 above revealed z-test analysis of difference between the mean ratings of male and female principals on the extent school administrators’ auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State. At 0.05 level of significance and 103 degree of freedom, the z-calculated value of 1.85 was less than the z-critical value of ± 1.96 , the null hypothesis was accepted, which states that there is no significant difference between the mean ratings of male and female column on the extent school administrators’ auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

DISCUSSION OF FINDINGS

Findings in table 1 revealed that to a very high extent school administrators’ revenue generation enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State with average mean score of 3.02. Data in table 3 revealed that there was no significant difference between the mean ratings of male and female school administrators on the extent school administrators’ revenue generation as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State with z-calculated value of 0.08 which was less than the z-critical value of ± 1.96 . This finding is in agreement with Ogbonnaya (2012) who noted that school administrators generate revenue through school fees, government grants, proceeds from school activities like inter-house sports, examination fees, sales of uniforms, community efforts, donations from individuals and charity organizations, PTA, Alumni, endowment funds and petroleum trust fund used in running the schools. Also in support, Fagbemi in Amirize and Ololube (2018) made it clear that, these efforts have made some schools to build school halls, laboratories and libraries for themselves, since shortfall in school finance has become more imperative.

Findings in Table 2 revealed that to a high extent school administrators’ auditing enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State with average mean score of 2.92. Again information in table 4 further revealed that there was no significant difference between the mean ratings of male and female school administrators on the extent school administrators’ auditing as a financial management strategy enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State with z-calculated value of 1.85 which was less than the z-critical value of ± 1.96 . This finding corroborates with Ezeani and Oladele (2012) who noted that auditing

provides the school administrator with reasonable assurance on whether the financial statement of the school presents a fair financial position and is in conformity with the generally accepted accounting principles for effective administration of the school. Supporting the above finding, Farrant and Onye (2006) stated that the school head who handle a lot of money in the course of the year should periodically audit their accounts if he is to give proper account because carrying out accurate auditing and periodic checks are essential for discovery of mistakes, losses and misuse of funds made available for running of the school.

CONCLUSION

The objective of administrators' financial management strategies is to develop a detailed and systematic methodology to define the criteria for identifying the best practices for principals of secondary schools to manage available finance for smooth running of the school. Based on the findings of this study it was concluded that school administrators' revenue generation and auditing as financial management strategies enhance effective administration of public secondary schools in Port Harcourt Metropolis of Rivers State.

RECOMMENDATIONS

Based on the findings of the study the following recommendations were made:

1. Administrators of schools should engage more in revenue generating ventures like farming and other genuine activities to supplement the resources provided by the government for administration of the schools.
2. School administrators should carry out periodic auditing in the school finance department so as to able to discover losses and misuse of funds made available for running of the school.

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