Principals Perception of Internally Generated Revenue Strategies for Financing Public Secondary Schools Administration in Rivers State

1WAKAMA John Idikidama Kingdom & 2IKECHI, Chieme

Department of Educational Foundations, Rivers State University, Port Harcourt, Nigeria

1Email: johnwakama30@gmail.com & 2Email: miraclevictor54@yahoo.com

ABSTRACT
This study examined Principals Perception of Internally Generated Revenue Strategies for Financing Public Secondary Schools Administration in Rivers State. Three (3) research questions and three (3) hypotheses guided the study. The design of the study was descriptive survey, the population of the study was made up of 268 Principals and sample drawn from it was 148 principals, stratified random sampling was used to draw the sample from the three senatorial districts in Rivers State. The instrument for data collection is a questionnaire titled: Internally Generated Revenue for the Administration of Public Secondary School Education Assessment Questionnaire (IGRAPSSEAQ) to elicit response from the respondents. The instrument was subjected for scrutiny to experts in the field of educational administration. A reliability index of 0.78 was gotten using cronbach alpha statistics. Mean, standard deviation and z-test statistics were used to answer the research questions and test the hypotheses respectively. Based on the analysis, the following findings were made: It was found that gifts from humanitarians, rentals of school facilities, P.T.A demands, and sales from school farm/ art works and educational grants from foreign agencies can add to the diverse wellsprings of internally generated revenue for the administration of public secondary schools in Rivers State, low pay status of family units, poor supervision, difficulty in accessing foreign educational grants are issues of internally generated revenue for the organization of secondary schools instruction in Rivers State, as such the following recommendations were made; that Government should apportion sufficient asset to Education particularly the 26% of their yearly spending plan prescribed by UNESCO for developing countries, School heads in public secondary schools in Rivers State should seek for different assets to expand the designation being provided for them for viable accomplishment of instructive objectives, and that Principals ought to keep legitimate record of internally generated revenue with a specific end goal to accomplish instructive objectives.

Keywords: Principals, Perception, Internally Generated Revenue, Strategies, Financing, Public Secondary Schools and Administration.

INTRODUCTION
The issue of financing of education is one that has picked the interest of numerous partners. This is as a result that fund is the life wire of education. In Nigeria, the financing of education rest on the Federal, State and Local Governments. The United Nations Educational, scientific and cultural organization (UNESCO) prescribed that Governments of developing nations should allocate as least 26% of its yearly budget on education so as to improve the system but this has not been achieved in the country as such
(Agabi 2012) stated that stakeholders in the education industry has supported for option techniques for financing of government institutions. The issue is that government alone cannot finance education. As a reaction to this the National Policy on Education reintegrated the need for all partners to be involved in the financing of education (FGN 2004).

Internally generated revenue are funds which a school gets from within and honest sources. Agabi (2012) stated that internally generated revenue is also known as non-statutory wellsprings of income. The school principal can in any case, create extra from different sources to improve viability in school organization, since the one sent by government is not enough to run the school effectively. One of such sources is the rent of the school playground, halls etc. Sales of agricultural products that are planted by the school, appeal to well meaning citizens within the community were the school is situated.

Internally generated revenue includes all the cash that is created by the school principal from all the aforementioned wellsprings of asset. The reason for internally generated revenue is to enlarge the frequently lacking budgetary allotment from government on account of open auxiliary schools for the accomplishment of the educational system objectives.

Formal Education is capital intensive and cannot be completely carried by government (FRN 2004) and Agabi (2012). If quality education is to be guaranteed or given, the importance of satisfactory financial or internally generated income for successful classroom teaching, advancement of instruction base, advancement of additional curricular exercises and support of good secondary education must be guaranteed.

Secondary education is the education a person gets after a fruitful finishing of primary education and in arrangement for tertiary education. Maple (2011) stressed that the education sector in Nigeria is grossly underfunded. He further lamented that adequate funding of public school systems is the cause of other problems that have undermined quality in the sector. The need to finance secondary education using grassroot approach is very important, so that principals will have a steady way of getting finance to their schools. Maple depicted this new approach as enhanced strategy for financing education in Nigeria.

Different challenges confronting the financing of value instruction may incorporate lack of foresight and estimation of interest for instructive open doors and assets. All known ways to deal with the arranging and financing of instruction relies on estimation and projection of interest for instructive open doors also of interest for instructive assets. These estimation of specific information or records like birth rate, disappointment rates, achievement rates, instructor, under study proportion, relocation rate, dropout rate etc (Achuoye 2008). These instructive stream variables uncover the evaluated size of present and future instructive needs and it is upon this projection that training is financed.

Maple (2011) depicted this new approach as enhanced strategy for financing training in Nigeria. Money is basic to instructive administration conveyance in this way education partners are occupied with issues of how training is financed. Nwakudu in Obasi and Asodike (2014) expressed that financing of education is one of the areas which has pulled in people’s enthusiasm of recent. In the National Policy on Education (2008) it is stated that training is a costly social administration and requires satisfactory money related procurement from all levels of government.

A few partners have contended that absence of political will and in addition absence of progression by progressive organizations has stayed basic difficulties confronting the financing of public secondary schools in Nigeria (Achimugu 2002)

Deficient populace and demographic records, for example birth rates, dropout rates, achievement rates, relocation rates etc, represent a test to the precision of estimation and projection of interest for instructive open doors and instructive assets in any general public. A few researchers have contended that the absence of instructive, populace and demographic records has remained one of the greatest difficulties militating against the financing of value training in developing nations (Achuonye 2008).

Income is characterized as receipts from deals (Black 2003). Income can be characterized as the measure of cash that is produced using the offer of merchandize or procurement of administrations. Income era includes financial exercises guided at attracting or drawing in asset to an association. It is the way towards more subsidizes accessible to the administration of any association. Notwithstanding the statutory wellsprings of income for the educational system, for example, the Federal, State and Local Government,
 perceive that each of the levels of government has plainly sketched out monetary parts at the different levels of training inside their locale as characterized by the National Policy on Education (FRN 2008) and the constitution of the Federal Republic of Nigeria as amended in (1999). Notwithstanding this, every level of government is reliant on the following larger amount for financial designation. The measure of cash available to every level of government to run training by the central government is in sufficient. What Local Governments gets from the state government additionally relies upon what the state government will spend on pre-essential and essential training. In these, the school manager is at the base of the chain of importance in the sharing of national asset dispensed to education. The school head can however create extra reserve from different sources to upgrade viability in school organization. Some of these sources include the periodic renting of school offices (lobbies, play areas, sports facilities etc.). Planning is an arrangement of evaluations. It is the budgetary arrangement set out to achieve an objective, at a given timeframe. It is pre-controlled by administration approach and it is quantitative in nature. Nwafor (2012), states that financial plans express hierarchical and departmental destinations in money related and non-monetary amounts. A few associations make exhaustive spending plan to cover all parts of their operations, others make spending plan to cover certain parts of their operations while the rest build up a casual spending framework without clarity. Adesina (1981) characterized a school spending plan extensively as a layout of the arrangement for financing the school program for a given period. From the above definitions we can deduce that the monetary allowance is the money related proclamation of the proposed use and expected income of the administration, open partnership or instructive establishment of a specific timeframe. The monetary allowance more often than not covers a time of one year. It demonstrates unmistakably the normal salary and proposed income of government or for our situation, an instructive organization for the bursary office or money office. The following are the strategies for supervision of internally generated revenue for school organization; Opportunity acknowledgement in income era: the head ought to have the capacity to perceive a decent open door for income era and to sufficiently investigate such open door in the nicest way. Feasibility Study: The head is likewise anticipated that would complete an attainability study to find out if interest in a business opportunity is liable to veil the normal income. Such study ought to find out if such business can fit into the school schedule without endangering school educational modules, control, security and natural wellbeing. Accountability and Record keeping: Proper record keeping encourages responsibility in the administration of school asset. The part of the overseer in such manner incorporates the foundation and support of an obviously characterized channel of responsibility so that everybody required in the report to. The head is likewise anticipated that would guarantee that money related records are inspected routinely to turn away budgetary inconsistencies, furthermore to guarantee that every financial exchange is appropriately archived. General reviewing additionally advances productivity in the utilization of school asset. Creating an empowering business environment for financial specialist: An empowering business environment can be portrayed as that environment in which the financial specialist appreciates symphonic business connections and in which benefit on speculation is moderately unsurprising. And empowering business environment is steady, secure and without antipathy. A school manager who craves to generate income by drawing in financial specialist to the school has the part of guaranteeing the wellbeing of such speculations through the support of an empowering business environment. School expenses constitute one of the real wellbeing of assets for the Nigerian instructive framework. School expenses incorporate quarters or inn charges, library charges, research centers and alert stores. These expenses are paid into the record units the cash so gathered is paid into the administration accounts. In government possessed auxiliary schools the ministry of education or the post primary school board will settle on the kind of expenses to be paid and the sum. Revenue can be generated from school activities like off school outfits, sales of crafted works, organizing school plays and pools. Also from the community where the school is situated as members of the community who are well to do can provide structures, seats, or other vital tools needed by the school or even politicians, business men can make donations which in turn can be used to produce these items.
The school can participate in business ventures like sales of farm produce, imaginative arts, home economics products etc (Agabi, 2014).

Establishment and management of restaurants, bookshops and mini shops or business centers where the shops will be given out for lease. Short term leasing of school properties like land lobbies, assembly rooms etc. As Agabi (2012) accentuated, the school chief ought to guarantee that such renting is done in a way that does not meddle with formal school activities.

**Statement of the Problem**

As per media reports there is decay and in addition unsteadiness in government income designation to secondary schools. Most public secondary schools in the state are described by broken down structures and devalued educating and learning offices, over-swarmed classrooms, deficient work force and additionally absence of support from society as a result of inadequate income distribution to optional schools. Some instructive partners contend that this circumstance antagonistically influences open division financing of optional training in Nigeria and Rivers State. The watched decreased in the nature of secondary schools in Rivers State. It seems, by all accounts to be the mind behind expanding rate of examination malpractices and understudies disappointment which has raise partners worry about whether or not the circumstances are brought on by the level of open segment financing of optional training. The inquiries this debate raises is, will financing of open optional instruction through inside created plan handle this issue of declining nature of secondary schools training in Rivers State? This study will give the answer which will face one of the issues of value decrease in broad daylight optional school instruction in Rivers State.

**Objectives of the Study**

The fundamental point of this study will be to recognize principals’ perception of internally generated revenue strategies for financing public secondary schools Administration in Rivers State through:

1. Identifying the different wellsprings of internally generated revenue for administration of public secondary schools in Rivers State.
2. Examine the issues of internally generated revenue for the administration of public secondary school instruction in Rivers State.
3. Determine the parts of spending plans in internally generated revenue in public secondary schools administration in Rivers State.

**Research Questions**

The following research questions will guide the study.

1. What are the wellsprings of internally generated revenue for the administration of public secondary schools in Rivers State?
2. What are the issues of internally generated revenue for the administration of public secondary schools instruction in Rivers State?
3. What are the parts of spending plan in internally generated revenue for the administration of public secondary schools in Rivers State?

**Hypotheses**

H01: There is no significant difference between the mean scores of experienced and less experienced instructors on the wellspring of internally generated revenue for the administration public secondary schools in Rivers State.

H02: There is no significant difference between mean scores of experienced and less experience instructors on the issues of internally generated revenue for the administration of public secondary schools instruction in Rivers State.

H03: There is no significant difference between the mean scores of experienced and less experienced instructors on the parts of the spending plan in internally generated revenue for the administration of public secondary schools in Rivers State.

**METHODOLOGY**

This study was carried out using descriptive survey design with a population of 268 public secondary school principals in Rivers State out of which 148 was selected as the sample 55% of the population as posited by Nwana (2008) that for few hundreds 40% or more should be used as sample, stratified random
sampling technique was used, the sample involved 56 experienced and 92 less experienced principals. The instrument for data collection is a questionnaire titled: Internally Generated Revenue for the Administration of Public Secondary School Education Assessment Questionnaire (IGRPSSEAQ) with two sections, section A managed demographic data while section B managed data/information on the variables in the study. The reliability of the instrument was carried out using Test Retest method, 20 respondents was chosen outside the sample which gave a reliability index of 0.78. The instrument was validated by experts in educational management and planning in the University of Port Harcourt. 2 research assistants were taught what to do and used in the distribution and collection of the questionnaires. Data was analyzed using the modified 4 point Likert scale, Strongly Agree (SA) – 4 points, Agree (A) – 3 points, Disagree (D) – 2 points and Strongly Disagree (SD) – 1 point. A criterion mean of 2.5 was accepted and any mean score lower than this will be rejected. Mean score standard deviation, rule mean and rank order were utilized to answer the research questions while Z – test statistics was use dot test the hypothesis at 0.05 level of significance.

RESULTS

Research Question 1
What are the sources of internally generated revenue for the administration of public secondary school in Rivers State?

Table 1: Weighted mean scores and rank request scores of principals on the wellsprings of internally generated revenue for financing public secondary school organization in Rivers State.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>Less experienced principals</th>
<th>Experienced principals</th>
<th>Weighted mean</th>
<th>Rank order</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Donations from philanthropists</td>
<td>2.40</td>
<td>2.70</td>
<td>2.55</td>
<td>5&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>2</td>
<td>Rentals of school facilities like halls and fields</td>
<td>3.10</td>
<td>2.60</td>
<td>2.85</td>
<td>4&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>3</td>
<td>P.T.A levies</td>
<td>2.60</td>
<td>3.50</td>
<td>3.05</td>
<td>2&lt;sup&gt;nd&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>4</td>
<td>Sales of product from school farms, ranches and art work</td>
<td>3.10</td>
<td>3.20</td>
<td>3.15</td>
<td>1&lt;sup&gt;st&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>5</td>
<td>Educational grants from foreign agencies</td>
<td>3.10</td>
<td>2.90</td>
<td>3.00</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
</tbody>
</table>

The results from Table 1 revealed that each of the items had weighed means scores above the criterion mean. They were all acknowledged as wellsprings of internally generated revenue for financing of public secondary school organization in Rivers State.

Research Question 2
What are the issues of internally generated revenue for the administration of public secondary schools instruction in Rivers State?
Table 2: Weighted mean scores and rank request of principals on the issues of internally generated income for the organization of public secondary school instruction in Rivers State.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>Less Experienced Principals</th>
<th>Experienced Principals</th>
<th>Weighted mean</th>
<th>Rank order</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Low income status of households patronizing public secondary schools</td>
<td>3.10</td>
<td>3.10</td>
<td>3.10</td>
<td>1&lt;sup&gt;st&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>7</td>
<td>Lack of skill of generating revenue internally</td>
<td>1.70</td>
<td>1.60</td>
<td>1.65</td>
<td>5&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Disagreed</td>
</tr>
<tr>
<td>8</td>
<td>Difficulty in accessing foreign educational grants.</td>
<td>2.70</td>
<td>2.90</td>
<td>2.80</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>9</td>
<td>Poor supervision</td>
<td>3.20</td>
<td>3.00</td>
<td>3.10</td>
<td>1&lt;sup&gt;st&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>10</td>
<td>Legal constraints</td>
<td>1.90</td>
<td>1.60</td>
<td>1.75</td>
<td>4&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Disagreed</td>
</tr>
</tbody>
</table>

From Table 2, the results showed that weighted mean scores for 7 and 10 are less than the criterion mean generated revenue for the organization of public secondary schools in Rivers State. But items 6, 8, and 9 are above the criterion mean of 2.50 which means that the issues of internally generated revenue for the organization of public secondary schools in Rivers State.

**Research Question 3**

*What are the parts of spending plan in internally generated revenue for the organization of public secondary schools in Rivers State?*

Table 3: Weighted mean scores and rank request scores of principals on the part of spending plan in internally generated revenue for the organization of public secondary schools in Rivers State.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>Less Experienced Principals</th>
<th>Experienced Principals</th>
<th>Weighted mean</th>
<th>Rank order</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>It serves as a tool for convincing doors of financial records</td>
<td>2.30</td>
<td>2.40</td>
<td>2.35</td>
<td>5&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Disagreed</td>
</tr>
<tr>
<td>12</td>
<td>It ensures proper articulation of financial needs</td>
<td>3.00</td>
<td>3.30</td>
<td>3.15</td>
<td>1&lt;sup&gt;st&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>13</td>
<td>It serves as a tool for rational decision making in revenue generation plans</td>
<td>2.90</td>
<td>2.80</td>
<td>2.85</td>
<td>4&lt;sup&gt;th&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>14</td>
<td>Instrument for control in management of financial activities relating to internal revenue generation</td>
<td>2.90</td>
<td>3.10</td>
<td>3.00</td>
<td>2&lt;sup&gt;nd&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
<tr>
<td>15</td>
<td>It helps for proper accountability in utilization of internal revenue generation</td>
<td>3.20</td>
<td>2.90</td>
<td>3.05</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt;</td>
<td>Agreed</td>
</tr>
</tbody>
</table>

From Table 3, the results showed that the weighted mean score for item 11 is less than the criterion mean of 2.50 which means it differs from the parts of spending plans in internally generated revenue for financing public secondary schools in Rivers State. The weighted mean for items 12 – 15 are above the criterion mean of 2.50, so they are well acknowledged.
Ho₁: There is no significant difference between the mean scores of experienced principals and less experienced principals on the wellsprings of internally generated revenue for public secondary schools administration in Rivers State.

Table 4: z-test of contrast between the scores of the reactions of experience and less experienced principals on the wellsprings of internally generated revenue for financing public secondary schools administration in Rivers State

<table>
<thead>
<tr>
<th>Respondents</th>
<th>N</th>
<th>Mean</th>
<th>SD</th>
<th>DF</th>
<th>Z-cal</th>
<th>Z-crit</th>
<th>Level of Significance</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experienced Principals</td>
<td>56</td>
<td>2.98</td>
<td>1.25</td>
<td>146</td>
<td>0.57</td>
<td>1.96</td>
<td>0.05</td>
<td>Ho₁ Accepted</td>
</tr>
<tr>
<td>Less Experienced</td>
<td>92</td>
<td>2.86</td>
<td>1.20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The results from Table 4 gave Z-cal as 0.57 which is less than Z-critical value of 1.96 at 0.05 level of significance with degree of freedom of 146, as such the null hypothesis was retained. That is there is no significant difference between the mean scores of experienced principals and less experienced principals on the wellspring of internally generated revenue for financing of public secondary schools.

Ho₂: There is no significance between the mean scores of experienced and less experienced principals’ responses on the issues of internal revenue generation for the administration of public secondary schools in Rivers State.

Table 5: z-test of differences between the scores of the responses of experienced and less experienced principals on the issues of internal revenue generation for the administration of public secondary schools in Rivers State

<table>
<thead>
<tr>
<th>Respondents</th>
<th>N</th>
<th>Mean</th>
<th>SD</th>
<th>DF</th>
<th>Z-cal</th>
<th>Z-crit</th>
<th>Level of Significance</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experienced Principals</td>
<td>56</td>
<td>2.44</td>
<td>1.31</td>
<td>146</td>
<td>0.36</td>
<td>1.96</td>
<td>0.05</td>
<td>Ho₂ Accepted</td>
</tr>
<tr>
<td>Less Experienced</td>
<td>92</td>
<td>2.52</td>
<td>1.27</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Looking at the result from Table 5, Z-calculated is 0.36 which is less than the Z-critical value of 1.98 at 0.05 level of significance with degree of freedom of 146. As such the null hypothesis was accepted.

Ho₃: There is no significant difference between the mean scores of experienced and less experience principals on the parts of spending plan in internally generated revenue for the administration of public secondary schools in Rivers State.

Table 6: z-test of differences between the mean scores of experience and less experienced principal’s reactions on parts of spending plan for public secondary schools administration in Rivers State

<table>
<thead>
<tr>
<th>Respondents</th>
<th>N</th>
<th>Mean</th>
<th>SD</th>
<th>DF</th>
<th>Z-cal</th>
<th>Z-crit</th>
<th>Level of Significance</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experienced Principals</td>
<td>56</td>
<td>2.90</td>
<td>1.22</td>
<td>146</td>
<td>0.19</td>
<td>1.96</td>
<td>0.05</td>
<td>Ho₃ Accepted</td>
</tr>
<tr>
<td>Less Experienced</td>
<td>92</td>
<td>2.86</td>
<td>1.21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The result on table 6 has Z-calculated as 0.19 which is less than the Z-critical value of 1.96 at 0.05 level of significance with 146 as degree of freedom. This means that the null hypothesis is accepted.

**DISCUSSION OF FINDINGS**

From the study, the following findings were made.

It was found that gifts from humanitarians, rentals of school facilities, P.T.A demands, and sales from school farm and educational grants from foreign agencies can add to the diverse wellsprings of internally generated revenue for the organization of public secondary schools in Rivers State. From the rankings item 4 came 1st which is in concurrence with the statement of Agabi (2014) that offers from school ranches or art work can generate revenue internally. The study revealed that there is no significant difference between the means scores of experienced and less experienced principals’ reactions on the wellsprings of internally generated revenue for financing public secondary schools organization in Rivers State. No wonder in (Ebong 2006), it was expressed that no establishment can survive without sufficient subsidizing.

The study uncovered that low pay status of family units, poor supervision, difficulty in accessing foreign educational grants are issues of internally generated revenue for the administration of secondary schools instruction in Rivers State, This is in accordance with maple (2011) who stressed that the education sector in Nigeria is grossly underfunded. He further lamented that inadequate funding of public school systems is the cause of other problems that have undermined quality in the sector and that there is no significant difference between the mean scores of experienced and less experienced principal’s reactions on the issues of internal revenue generation of the organization of public secondary schools in Rivers State. This is in agreement with Agabi (2014) that propose the ampleness of money related assets that are required for compelling administration of training in Rivers State.

It was found that spending plan as an apparatus for persuading contributors regarding the budgetary needs, serves as a device for reasonable basic leadership in internal revenue generation, guarantees appropriate verbalization of monetary needs, served as an instrument for control in administration of money related exercises identifying with internally generated revenue and aides for legitimate responsibility in use of internally generated revenue are the parts that financial plan plays in internal revenue generation in public secondary schools administration in Rivers State, this concurs with Nwafor (2012) that financial plans express hierarchical and departmental goals in budgetary and non-money related amounts. The study revealed that there is no significant difference between the mean scores of experienced and less experienced principal’s reactions on the parts of spending plan in internally generated revenue for the organization of public secondary schools in Rivers State it agrees with Agabi (2014) that financial plan is a key administrative capacity on the grounds that any arrangement of sorted out human exercises that works without a financial plan soon runs itself out of existence.

**RECOMMENDATIONS**

In view of the findings of this study, the following recommendations were made.

1. Government should apportion sufficient asset to Education particularly the 26% of their yearly spending plan prescribed by UNESCO for developing countries.
2. School heads in public secondary schools in Rivers State should seek for different assets to expand the designation being provided for them for viable accomplishment of instructive objectives.
3. Principals ought to keep legitimate record of internally generated revenue with a specific end goal to accomplish instructive objectives.
4. School Homesteads ought to be in each public secondary school in Rivers State, so that the items when sold ought to be utilized to enlarge the unsatisfactory distribution being provided for school organization so that the objective of instruction will be accomplished.
5. Internally generated revenue ought to be incorporated into the school yearly spending plan for appropriate responsibility in use of inward income era.
6. There ought to be different methodologies for successful supervision of internally generated revenue in secondary schools in Rivers State.
REFERENCES