



PRINCIPAL'S ACCOUNTABILITY IN THE MANAGEMENT OF INTERNALLY GENERATED REVENUE (IGR) IN PUBLIC SECONDARY SCHOOLS IN RIVERS STATE

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ABSTRACT

This study investigated principal's accountability in the management of internally generated revenue (IGR) in public secondary schools in Rivers State. The purpose of this study was to identify the extent to which internally generated revenue sources available to principals in the management of public secondary schools, find out the extent internally generated revenue (IGR) sources are explored in the generation of funds for secondary schools and also find out the extent to which principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State. Three research questions and three hypotheses were tested for the study. A descriptive and survey design was used for this study. The population of the study consisted of two hundred and forty eight (258) public secondary school principals in Rivers State. The sample size of this study comprised of one hundred and twenty four (124) principals representing 50% of the population. The stratified random sampling technique was used for the study. A self-designed questionnaire titled "Principal's Accountability in the Management of Internally Generated Revenue (IGR) in Public Secondary Schools Questionnaire (PAMIGRPSSQ)" was used for data collection. A test re-test method was used to ascertain the reliability of the instrument. The mean and standard deviation were used to answer the research questions while the z-test was employed to test the research hypotheses at 0.05 level of significance. The result revealed among others that the common sources of revenue available to principals in the management of internally generated revenue (IGR) are P.T.A levies, examination fees, Admission levy, donations, proceeds from school activities like inter house sports and community supports which were available to a moderate extent. School fees, donations from individuals and charitable organizations and sales of agricultural proceeds are sources of IGR available to a low extent.

Keywords: Internally Generated Revenue, Accountability, School Management.

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INTRODUCTION

The growth and development of any educational sector solely depends on the management of its resources. Therefore, as a school administrator, the basic ingredients to be attended to in the management activity are human and material resources including finance that will aid administrative effectiveness of the school system. This means that management of internally generated revenue in school is concerned with decisions on how to produce, raise money, expand and give accounts of funds provided and generated for the implementation of programmes of the organization or school. No institution or school has ever succeeded in history without proper utilization and accountability of its resources. Poor management of finance results in financial misappropriation, embezzlement, diversion of finance for different projects and so on.

The main purpose of financial accountability, be it in government, business or school, is the raising of funds and ensuring that the funds realized are utilized in the most effective and efficient manner. He explained further that resources are scarce and that all efforts should be made by educational administrators and planners to ensure optimal utilization of funds. However, some head teachers (Principals) or school managers are found to be inefficient in the way and manner they manage and account for the finances in their schools. This may not be mismanagement or embezzlement but it happened because of ignorance of simple techniques of budgeting, record keeping and management. In as much as the budget is being drawn and approved, there is still need to provide accurate information on how the monies generated are expended. It is clear that poor financial accountability is one of the greatest obstacles of effective management of secondary schools in terms of internally generated revenues.

In this vein, the revenue generated internally are used in the provision of educational facilities for effective teaching and learning such as instructional materials, renovation of school buildings, buying of equipment to attract functional laboratories and response to teachers who might fall who may be suffering ill-health. According to Udoh (2004) revenue generated could also be used for the maintenance of school environment and facilities for teaching and learning, renovation of dilapidated facilities, library, and fixing electrical challenges in the school etc.

In achieving this, the principal must be responsible and accountable for financial management of all the revenue that are generated, collected and paid out by the school. It is the duty of the principal to be accountable and facilitate the execution of its statutory functions relating to the assets, liabilities, property and other financial management issues. In this vein, good performance of any school programme depends very much on the way the financial imputes are managed. Without good financial management the programme of secondary schools will not be properly implemented. That a good financial management accountability leads to increase in the output of funds utilization and proper allocation of the funds are among competing alternatives.

Statement of Problem

A careful look at most public secondary schools especially at the rural areas shows lack of basic facilities needed for the delivery of quality education. The problem usually emanates from the inability of many school principals to plan and execute school budgets in line with the internally generated revenue.

It is clear that poor financial accountability in the management of fund is one of the greatest obstacles of effective management of schools at all levels. There seem to be incessant

laxity, lack of monitory and proper record keeping in the management of the internally generated revenue available to the principals in public secondary schools. Nevertheless, the researcher is bothered about the little attention principals give in terms of accountability of internally generated revenue in the area of P.T.A levy, Admission levy, examination levy, sports levy, rents etc. It is against this backup that the researcher wants to find out the extent to which principals are accountable in the management of internally generated revenue in public secondary schools in Rivers state.

Purpose of the Study

The study investigated principal's accountability in the management of internally generated revenue (IGR) in public secondary schools in Rivers State. Specifically, it seeks to:

- Identify the extent to which internally generated revenue (IGR) sources available to principals in the management of public secondary schools in Rivers State.
- Find out the extent to which internally generated revenue (IGR) sources are explored in the generation of funds for secondary schools management in Rivers State
- Find out the extent to which principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State.

Research Questions

The following research question guided this study:

- To what extent are the internally generated revenue (IGR) available to principals in the management of public secondary schools in Rivers State?
- To what extent are the internally generated revenue (IGR) sources explored in the generation of funds for secondary schools in Rivers State?
- To what extent to which principals accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State?

Hypotheses

The following hypotheses were tested to guide the study:

- There is no significant difference between the mean ratings of rural and urban principals on the internally generated revenue (IGR) sources available to principals in the management of public secondary schools in Rivers State.
- There is no significant difference between the mean ratings of principals in rural and urban areas on the extent to which internally generated revenue sources are explored.
- There is no significant difference between the mean ratings of rural and urban principals on the extent to which principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State.

LITERATURE REVIEW

Theoretical Framework

This study is hinged on the theory of transformational leadership which asserts that the focus of leadership ought to be the commitment to organizational goals and objectives as well as greater capacity for accomplishing those goals and therefore greater productivity (Leithwood, 1994). It is also expressed as a process of interaction between a leader and the followers in such a way that it may leads to positive transformation of the organization. In relation, the principal as the sole administrator of secondary schools holds the responsibility to efficiently plan and manage funds generated within and outside the schools and ensures that every financial transactions that were effected must be kept safely in a record book which is delegated to a capable member of the staff who has the knowledge of accountancy.

CONCEPTUAL CLARIFICATION

Internally Generated Revenue (IGR)

Internally generated revenue (IGR) is the revenue that school administrators generate within and outside the school that helps to aid administrative pursuit. According to Ofoegbu and Alonge (2016) the various sources of internally generated revenue available to schools are fines and fees, earnings & sales, rent on school property, interests and dividends of school infrastructures and products; community support and grant from charitable organizations among others. Lewis (2003) states that IGR is the creation of “tangible” and “intangible” funds within the confines of one’s entity. It is a combination of all non-governmental monetary accruals to the institution and may involve diverse strategies.

Accountability in Fund Management

Accountability means being accountable or accounting for the spending of school finances. The principle of accountability makes it imperative for schools to device a means of providing a statement of detailed income and expenditure of schools. When viewed from an organizational perspective, accountability is seen as creating a formal or informal mechanism to overcome expectations and uncertainties (Dubnick, 2002). Lewis (2003) defines financial accountability as a moral or legal duty, placed on an individual, group or organization, to explain how funds, equipment or authority given by a third party has been used. In the school’s case, this includes parents and the Ministry of Education.

Sources of Internally Generated Revenue (IGR) Available to Public Secondary School Principals

It is notable that many school administrators fail in their statutory functions in the identification of sources of school finances, methods employed in its collection and how the collected revenue are effectively applied to the school system. According to Emeni (2014), it has been observed that the condition of secondary schools has worsened so much that teaching and learning have received poor attention despite all the financial contributions of government and the exploration of other sources of funds available to schools. Most schools are in a dilapidated state because of poor management and inability to properly account for school finances by principals.

It is expedient that principals engage in sourcing alternative strategies to help in the adequate funding of schools. This could be in the form of fund raising ceremonies, allied school businesses, levies, school farm proceeds etc. Agabi (2014) identified other sources of internal revenue for secondary schools to include school fees, P.T.A levies, sales of farms proceeds, as well as proceeds from various school activities; community education support efforts, donations from individuals and charitable organizations through fund raising. In the same vein, effective management of these funds is very crucial in the achievement of the goals of school system education. This is because, one of the administrative functions of the school principal is the control of school finances.

Without effective fund management, the objectives of the school may not be achieved, so the desires to achieve the above objectives have led to great involvement in the provision of schools and other educational responsibilities; which in essence practically require alternative means of funding secondary education so as to forestall effective management of the system.

On the other hand, Agabi (2002) identified the basic components of school revenue to include grants, loans, foreign aids, school fees, alumni funds, endowments and funds from investment by educational institutions. Omukoro (2008) also noted that funds for school management are both externally and internally generated, most of which comes from government allocation in the form of grants, others apart from foreign grants in aids are internally sourced from within school as school fees (where applicable), P.T.A, trust funds, endowment, school shops and extracurricular activities. In this regard, Ezeugwa (2006) added by identifying that merchandising school activities as a very good source of fund sourcing which principals can utilize. Owiriwo (2002) noted that communities incur capital expenditure by erecting buildings and equipment, the school sometimes recruiting initial staff which the government later assumes responsibility of maintaining the schools.

Levies and donations from P.T.A which is another avenue for the principal to source for fund. P.T.A plays vital role in school management which has to do with assisting government to complement the role of financing by providing equipment, facilities and funds. The local communities provide land for school buildings, contribute free labour to the school, provision of fund for building classroom blocks, furniture and maintenance of physical facilities and equipment. Nevertheless, Ogbonnaya (2012) added that parents are the fathers and mothers or guardians of pupils of school are responsible for the physical, moral, emotional and social upbringing of children. In the school setting, parents are always in association with teachers through the PTA. In this same vein, Ogbonnaya (2001) had added that the internal sources are the ones available within the organization. They include retained earnings, depreciation provisions, accounts payable, new equity and proceeds from sales of assets and other alternative sources.

He further observed that one of the major roles played by parents in funding education is payment of school fees of their children or wards. This includes tuition fees, dormitory or hostel fees, equipment fees, library fees, studio and laboratory fees, caution fees, insurance levies, and development levies. Other sources are donations from Student Association, NGOs and other organizations which are all sources of fund for education. For instance religious bodies, voluntary agencies, multinational companies offer desk, books, furniture equipment, construction of classrooms, and also award scholarships (Owiriwo,2002).

According to Ofoegbu and Alonge (2016) the various sources of internal revenue available to schools are fines and fees, earnings and sales, rent on school property, interests and

dividends of school infrastructures and products, community support and charitable organizations among others.

Internally Generated Revenue Sources Explored for Public Secondary Schools Management.

The basic duties of public schools in shaping the academic vision of students, creating a conducive atmosphere as well as maintaining and improving standards cannot be achieved if funds are not properly generated and managed. Mestry (2004) noted that some school administrators smartly generate revenues from communities and use them for the provision of instructional materials. In some cases the IGR as observed by Mestry are used in maintenance of infrastructural facilities such as school building, staff offices, laboratories, and libraries conveniences for staff, classroom furniture, equipment, and pupil's recreational facilities and so on. Mestry (2004) further observed that commercial ventures were among the main sources of IGR while the proceeds were used for services including staff welfare, maintenance of facilities and beautification of the school premises. A further analysis of data showed that there was a significant relationship between internally generated resources and the management and development of the institutions.

On the other hand, Agabi (2014: 223) figured out that the projects school embark on for the purpose of generating funds is for the provision of students accommodation, leasing of school facilities, sales of farm proceeds, sales of pastries from home science activities, sales of art and craft products of the school, running a shopping mall and renting out part of the school ground etc. According to Nwadiani and Ofoegbu (2005) administrators are sometimes weakness in transforming their schools towards effective teaching, research and community services. Likewise the management could hardly embark on capital or other palpable development of their institutions; a situation which in turn has adversely affected capacity building and total development. Ogbogu (2011) stated in his study that the academic staff did not attend workshops and conferences regularly and that there was a drastic reduction in the award of research grants and fellowships all due to lack of funds. Wangenge-Ouma and Cloete (2008); Okojie (2010) have observed that some schools have done reasonably well in their drive for substantial IGR and have used it to positively change the landscape of the institutions while some were yet to catch up with the vision.

On the other hand, IGR inspite of its benefits, some administrators are confronted with the issues of lack of capacity for revenue base data collection and analysis; lack register of revenue customers and information system; prone to unrealistic fees and tariffs, poor collection and analysis of performance data, lack performance evaluation against targets; poor method (being cash-based only) of generation; poor internal control and financial reporting; lack transparent accounting; non reconciled cash books and bank accounts; irregular returns to the Office of the Accountant General; irregularly audited account; lack a documented action plan for improving its collections; limited resources for its generation; poor coordination within and between organizational units; inadequate training of staff in revenue administration; low morale in the area of revenue administration; poor work environment in which tasks are performed; poor internal organizational arrangement for revenue generation; poor business process among others (Eze, Omole, Onyinka & Okonji, 2004).

Principals' Accountability in the Management of Internally Generated Revenue in Public Secondary Schools.

In the school setting principals are made to be responsible and accountable in the management of all the funds that are generated and expended by the school. It is the responsibility of the principal to be accountable and facilitate the execution of its statutory functions relating to the assets, liabilities, property and other fund management issues. However, Tims (1992) as cited in Bua and Adzongo (2014) observed that some head teachers (Principals) or school managers are found to be inefficient in the way and manner they manage and account for the finances in their schools.

Therefore, proper financial records have a lot of bearing on the effective administration of school. It provides at glance on:

- Whatever money withdrawn and what it has been used for.
- It provides the link between the budget specification and the allocation of funds towards the actualization of those specifications.
- The areas of recorded successes are mapped out in the budget.
- Areas where more attention is needed.
- The level of schools impress account.

Agabi (2002) emphasized the importance of financial record keeping and charged school heads that are in charge of account to keep and maintain proper records. This is because accurate record and periodic checks are essential for discovery of mistakes, losses and misuse of funds. In this case, Oboegbulem (2013) who in his investigation revealed that principals as chief accounting officers of their respective secondary schools are to generate funds internally to run their schools, they ensure that funds provided by stakeholders are properly accounted for. He also found that administrators of schools have clear understanding of acceptable accounting procedures as laid down by the Ministry of Education and Post primary schools Board, they check properly the account books, payment vouchers, bills, impress account books to make sure that information contained in them are correct before signing them.

In the same vein, Bua and Adzongo (2014) also found out that principals are responsible and accountable for school finance and business which includes preparation of school budget, accounting for all the petty funds generated within the school and funds from entertainment and any other records to be well kept within the school.

METHODOLOGY

Descriptive survey design was used for this study. The population of the study consisted of two hundred and forty eight (248) public secondary schools and 248 principals in Rivers State. A sample of one hundred and twenty four (124) principals representing (50%) were selected using the stratified sampling technique. Each of the L.G.A, 23 local government areas constituted a stratum from which 50% was drawn as respondent for the study. The instrument that was used for data collection was a 14-item questionnaire titled: Principal's Accountability in the Management of Internally Generated Revenue (IGR) in Public Secondary Schools Questionnaire (PAMIGRPSSQ). The questionnaire was divided into two sections: section A was for collection of demographic data. Section B was based on the 4- point modified Likert rating scale of (High Extent (HE) =4 points; Moderate Extent (ME) =3 points; Low Extent (LE) =2 points; and Very Low Extent (VLE) = 1 point) respectively.

A test –retest method was used to obtain the reliability of the instrument. The researcher administered fifteen copies of the instrument to fifteen principals outside the study sample. One week later, the same instrument was re-administered to the same respondents. It was also retrieved after one day. The scores obtained from the exercises were correlated using Pearson Product Moment Correlation Coefficient to determine the reliability index and a reliability of 0.75 was obtained. The one hundred and twenty four (124) copies of the questionnaire was administered to the respondents by the researcher and three trained research assistant. The respondents were given one day to respond to the questions after which the researcher retrieved only 115 completed copies of the questionnaire. All the copies of questionnaire retrieved were used for data analysis. The information gathered from the field was collated and analyzed using the mean scores and rank order to answer the research questions while using the z-test statistics to test the research hypotheses at 0.05 alpha level of significance.

RESULTS AND DISCUSSION

Data Analysis and Empirical Results

The data presented in tables were analyzed and the empirical results were presented as follows.

Research Question 1: To what extent are internally generated revenue available to principals in the management of public secondary schools in Rivers State?

Table 1: Mean Responses of rural and urban principals on the extent to which internally generated revenue (IGR) are available to principals in the management of public secondary schools in Rivers State.

S/N	IGR Sources Available to Principals in the Management of public secondary schools.	Rural Principals 77		Urban Principals 38		\bar{X}	\bar{X}	Remark
		\bar{X}	SD	\bar{X}	SD			
1	School fees	2.44	1.12	2.01	1.122	2.42		Low Extent
2	P.T.A levies	3.01	1.23	3.19	1.314	3.10		Moderate Extent
3.	Donations from individuals and charitable organizations through fund raising.	1.600	0.491	1.480	0.501	1.54		Low Extent
4.	Farms proceeds	2.09	0.59	2.170	0.522	2.13		Low Extent
5.	Examination levy	3.23	1.34	3.29	1.37	3.26		Moderate Extent
6.	Admission levy	3.21	1.32	3.14	1.29	3.18		Moderate Extent
7.	Proceeds from school activities like inter house sports	3.21	1.32	3.14	1.29	3.18		Moderate Extent
8.	Community efforts	3.07	1.51	3.12	1.29	3.09		Moderate Extent
	Grand mean and standard deviation	2.73	1.12	3.12	1.092	2.74		Moderate Extent

Table 1 indicated that item number 5 had the highest mean scores of 3.26 followed by items 6 and 7 with 3.18, item 2 with 3.10, item 8 with 3.09, item 1 with 2.42, item 4 with 2.13 and item 3 with 1.54 respectively. From the various scores, items 2, 5, 6, 7 and 8 had mean scores above 2.50 which is the criterion mean. It simply implies that, the IGR available to principals in the management public secondary schools are P.T.A levies, Examination levy, admission levy, Proceeds from school activities like inter house sports and Community efforts. Nevertheless, items 1, 2 and 3 had mean scores below the criterion mean of 2.50, meaning school fees, donations from individuals/ charitable organizations through fund raising and farms proceeds are not internally generated revenue for the school.

Research Question 2: To what extent are internally generated revenue (IGR) sources explored in the generation of funds for secondary schools management in Rivers State?

Table 2: Mean Responses of secondary school principals in rural and urban areas on the extent in which internally generated revenue sources are explored.

S/N	Extent IGR sources are explored in the generation of funds for secondary schools management	Rural Principals 77	Urban Principals 38	\bar{X}	\bar{X}	Remark
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		\bar{X}	\bar{X}	SD	SD	SD	
1	I generate revenues from P.T.A levies and use them for the provision of instructional materials and other activities.	3.14	1.29	3.21	1.32	3.18	Moderate Extent
2	Some of the farm proceeds were sold for revenue generation.	2.4	1.122	2.44	1.12	2.42	Low Extent
3.	I use the Admission levy to maintain the school facilities.	3.12	1.29	3.07	1.51	3.09	Moderate Extent
4.	Weakness in the area of accessing the donations from individual and charitable organizations through fund raising.	2.130	0.522	0.09	0.59	2.17	Low Extent
5.	To what extent are the students paying their termly school fees .	1.48	0.50	1.60	0.49	1.54	Low Extent
	Grand mean and standard deviation	2.13	0.94	2.48	1.01	2.48	Low Extent

Table 2 indicated that item number 1 had the highest mean scores of 3.18 followed by item 3 with 3.09, item 2 with 3.15, item 2 with 2.42, item 4 with 2.17 and items 5 with 1.45 respectively. Among the various scores, items 1 and 3 had mean scores above the criterion mean, this simply implies that the extent to which internally generated revenue (IGR) sources are explored in the generation of funds for secondary schools management is such that some principals generates revenues from P.T.A levies and use them for the provision of instructional materials and also use the admission levy for maintaining the school facilities. On the other hand, items 2, 4 and 5 had mean scores below the criterion mean of 2.50 meaning school fees, donations from individual/charitable organizations through fund raising and farm proceeds are not internally generated revenue for the school.

Research Question 3: To what extent are principals accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State?

Table 3: Mean Responses of rural and urban principals on the extent of principals are accountability in the management of internally generated revenue (IGR) in public secondary schools in Rivers State.

S/N	Extent Principals are Accountable in the Management of Internally Generated Revenue (IGR)	Rural 77 \bar{X}	Principals SD	Urban Principals38 \bar{X}	SD	\bar{X}	Remark
1	I prepare budget based on enough data on income and expenditure	3.40	1.43	3.27	1.36	3.34	Moderate Extent
2	I make room for teachers to be aware of what is internally generated annually for proper accountability	3.02	1.233	3.20	1.32	3.11	Moderate Extent
3	I check imbalance and verify the accuracy of school account before other budget are carried out	2.90	1.19	2.80	1.16	2.85	Moderate Extent

4	I ensure proper financial accounting in the area of supervision of bursary staff and records from monies generated	3.01	1.23	3.19	1.314	3.10	Moderate Extent
5	I prepare school budget regularly for all petty funds generated within the school and is scrutinized before execution.	3.19	1.314	3.10	1.27	3.15	Moderate Extent
6.	I make account for petty internally generated fund within the school to my teachers	3.3	1.38	3.1	1.27	3.2	Moderate Extent
	Grand mean and standard deviation	3.14	1.30	3.11	1.28	3.13	Moderate Extent

Table 3 indicated that item number 1 had the highest mean scores of 3.34 followed by item 6 with 3.2, item 2 with 3.15, item 2 with 3.11, item 4 with 3.10 and items 3 with 2.85 respectively. The various scores were above 2.50 which is the criterion mean, this simply implies that the extent principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State school is that they prepare budget based on enough data on income and expenditure, make room for teachers to be aware of what is internally generated annually for proper accountability, check imbalance and verify the accuracy of school account before other budget are carried out, check imbalance and verify the accuracy of school account before other budget are carried out, ensure proper financial accounting in the area of supervision of bursary staff and records from monies generated, prepare school budget regularly for all petty funds generated within the school and is scrutinized before execution and make account for petty internally generated fund within the school to my teachers.

Test of Hypotheses

Ho₁: There is no significant difference between the mean ratings of rural and urban principals on the sources of internally generated revenue available to principals in the management public secondary schools in Rivers State.

Table 4: z-test Analysis of the Difference between the Opinions of rural and urban principals on the extent to which internally generated revenue (IGR) sources are available to principals in the management of public secondary schools in Rivers State

Subject	N	\bar{X}	SD	df	z-calz-crit	Level of sig.	Remark
Male Principals	77	2.73	1.12	113	-1.79	±1.96	0.05
Female Principals	38	3.12	1.09				Ho ₁ Accepted

The result of table 4 showed that the z-calculated value of -1.79 is less than the z-critical value of 1.96 at degree of freedom of 113 at 0.05 level of significance. Therefore the null hypothesis is accepted and upheld that: there is no significant difference between the mean ratings of rural and urban principals on the (IGR) sources available to principals in the management of public secondary schools in Rivers State.

Ho₂: There is no significant difference between the mean ratings of secondary principals in rural and urban areas on the extent in which internally generated revenue sources are explored.

Table 5: z-test Analysis of the Difference between the opinions of secondary school principals in rural and urban areas on the extent in which internally generated revenue sources are explored in Rivers State

Subject	N	\bar{X}	SD	df	z-calz-crit	Level of sig.	Remark
Male Principals	78	2.13	0.94	113	-3.46±1.96	0.05	Ho₁Rejected
Female Principals	33	2.84	1.01				

The result of table 5 showed that the z-calculated value of -3.46 is greater than the z-critical value of 1.96 at degree of freedom of 113 at 0.05 level of significance. Therefore the null hypothesis is rejected and upheld that: there is a significant difference between the mean ratings of secondary principals in rural and urban areas on the extent in which internally generated revenue sources are explored.

Ho₃: There is no significant difference between the mean ratings of rural and urban principals on the extent principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State.

Table 6: z-test Analysis of the Difference between the Opinions of rural and urban principals on the extent principals' accountability in the management of internally generated revenue (IGR) in public secondary schools in Rivers State

Subject	N	\bar{X}	SD	df	z-calz-crit	Level of sig.	Remark
Male Principals	78	3.07	1.51	113	0.12	±1.96	0.05 Ho₁Accepted
Female Principals	33	3.12	1.29				

The result of table 6 showed that the z-calculated value of 0.12 is less than the z-critical value of 1.96 at degree of freedom of 113 at 0.05 level of significance. Therefore the null hypothesis is accepted and upheld that: there is no significant difference between the mean ratings of rural and urban principals on the extent principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State.

SUMMARY OF FINDINGS

Data analysis, results revealed that:

- IGR available to principals in the management of public secondary schools are P.T.A levies, examination levy, admission levy, proceeds from school activities like inter house sports and community efforts. Nevertheless, items 1, 2 and 3 had mean scores below the criterion mean of 2.50, meaning school fees, donations from individuals and charitable organizations through fund raising and farms proceeds are not internally generated revenue for the school.
- The extent to which internally generated revenue (IGR) sources are explored in the generation of funds for secondary schools management is that some principals generates revenues from P.T.A levies and use them for the provision of instructional materials and other activities. And also use the Admission levy for the maintenance of school facilities. On the other hand, some principals had weakness in the area of accessing the donations

from individual/charitable organizations through fund raising and what extent students pay their school fees termly.

- The extent to which principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State school is that they prepare budget based on enough data on income and expenditure, make room for teachers to be aware of what is internally generated annually for proper accountability, check imbalance and verify the accuracy of school account before other budget are carried out, check imbalance and verify the accuracy of school account before other budget are carried out, ensure proper financial accounting in the area of supervision of bursary staff and records from monies generated, prepare school budget regularly for all petty funds generated within the school and is scrutinized before execution and make account for petty internally generated fund within the school to my teachers.

DISCUSSION OF FINDINGS

Table 1, the study revealed that the common sources of revenue available to principals in the management of internally generated revenue (IGR) are P.T.A levies, examination levy, admission levy, proceeds from school activities like inter house sports and community efforts. Nevertheless, items 1, 2 and 3 revealed that school fees, donations from individuals and charitable organizations through fund raising and farms proceeds are not internally generate revenue for the school. This study is in consonance with Owiriwo (2002) who found that communities incur capital expenditure by erecting buildings and equipment, the school sometimes recruiting initial staff which the government later assumes responsibility of maintaining the schools. Levies and donations from P.T.A which is another avenue for the principal to source for fund. P.T.A play vital role in school management which has to do with assisting government to complement the role of financing by providing equipment, facilities and funds. In the same vein, Ofoegbu and Alonge (2016) who found that the various sources of internal revenue available to schools are fines and fees, licenses, earnings & sales, rent on school property, interests and dividends of school infrastructures and products, community support and charitable organizations among others.

Table 2, it was found out that the extent internally generated revenue (IGR) sources are explored in the generation of funds for secondary schools management is that some principals generates revenues from communities and use them for the provision of instructional materials and some commercial ventures were explored and the proceeds were used for services including staff welfare. On the other hand, some principals are yet to catch up with the vision of IGR while some principals are weakness in accessing IGR to transform their schools towards effective teaching and low morale in the area of revenue administration. This findings is in line with Nwadiani and Ofoegbu (2005) who found that administrators are sometimes weakness in transforming their schools towards effective teaching, research and community services. Likewise the management could hardly embark on capital or other palpable development of their institutions; a situation which in turn has adversely affected capacity building and total development. Mestry (2004) further analysis revealed that commercial ventures were among the main sources of IGR while the proceeds were used for services including staff welfare, maintenance of facilities and beautification of the school premises.

Table 3 revealed that the extent to which principals are accountable in the management of internally generated revenue (IGR) in public secondary schools in Rivers State school is that they

prepare budget based on enough data on income and expenditure, make room for teachers to be aware of what is internally generated annually for proper accountability, check imbalance and verify the accuracy of school account before other budgets are prepared, ensure proper financial accounting by supervising bursary staff and inspecting records on monies generated, prepare school budget regularly for all petty cash generated within the school which are scrutinized before execution and also make open an account for petty internally generated funds within the school to the teachers.

These findings are in line with Oboegbulem (2013) who in his investigation revealed that principals as chief accounting officers of their respective secondary schools are to generate funds internally to run their schools, they ensure that funds provided by stakeholders are properly accounted for. He also found that administrators of schools have clear understanding of acceptable accounting procedures as laid down by the Ministry of Education and Post primary schools Board, they check properly the account books, payment vouchers, bills, impress account books to make sure that information contained in them are correct before signing them. In the same vein, Bua and Adzongo (2014) also found out that principals are responsible and accountable for school finance and business which includes preparation of school budget, accounting for all the petty funds generated within the school and funds from entertainment and any other records to be well kept within the school.

CONCLUSION

Funding is very indispensable in education for qualitative output and effective administration. Therefore it is a clear fact that principals are the ones responsible for internally generating revenues for the schools. Accountability is one of the major responsibilities of the principal if effective administration of secondary schools in Rivers state must be met. On this note, principal must deal with funds in a responsible manner and are accountable to the parents, community, private individual and the government as well. The role accountability plays in managing funding for effective administration of public secondary schools includes; protecting public fund from possibility of loss out of carelessness or expending for wrong purposes, theft or embezzlement. Principals should provide workable framework to protects the image and reputation of the school and create a sound foundation for improved income generation in the school.

Recommendations

Based on the conclusion, the following recommendations were made:

- Principals should explore the various sources of internally generating revenue to assist government in caring out school responsibility by a way of going to charity or donor organizations, corporate organizations and wealthy citizens to provide funds in the form of bursary, scholarship or education grant to curb the internal challenges rocking their schools.
- Principals should muster up courage to explore every available source of fund to adequately provide services like staff welfare, maintenance of facilities and beautification of the school premises.
- Principals should always imbibe the spirit of accountability as one of the hallmarks of effective fund management and ensure managerial resourcefulness in the schools,

recognize relevant resource input and ensure human resource are well utilized to avoid misplace priority in the use of human and material resources.

- In the management of IGR, school principals should establish clear channels of accountability and reportage to effectively monitor the exploration of IGR sources that are available to the school and the flow of fund from such sources. This will facilitate the achievement of timely and accurate accountability.

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