



An Assessment of Revenue Techniques of Financing in Administration of Public Secondary Schools in Cross River State, Nigeria.

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Abstract

This study assessed the revenue techniques in administration of public secondary schools in Cross River State, Nigeria. The utmost purpose of this study focused on the extent of using Alumni Associations and Business-oriented ventures as revenue techniques of financing in administration of public secondary schools in Cross River State, Nigeria. The study employed a descriptive survey research design. In this study, the population of the study comprise of 286 principals in the 286 public secondary schools in Calabar, Ogoja and Ikom Education Zones of Cross River State, Nigeria. There was no sampling in this research due to the size of the population that was manageable and as at the time of this research; the male principals were 213 while the female principals were 73, respectively which made it 286 research respondents. The instrument used for data collection was structured questionnaire developed by the researchers titled "Extent of Using Revenue Techniques in Administration of Public Secondary Schools Questionnaire (EURTAPSSQ.)" The reliability of the instrument was determined using Cronbach Alpha test and reliability co-efficient of 0.78 was acquired. Mean and standard deviation were used to answer the research questions, while t-test statistics of independent variable was used to test the hypotheses at 0.05 alpha level. The results of data analysis revealed that there was low extent of using Alumni Associations and business-oriented ventures as revenue techniques of financing in administration of public secondary school in Cross River State, Nigeria. Base on the findings of this research work, recommendations were made that: Public Secondary Schools should intensify efforts in using Alumni Associations as revenue technique of financing in administration of public secondary schools and public secondary schools should also ameliorates their efforts in using business-oriented ventures as revenue technique of financing in administration of Public secondary schools with the aim of revamping the financial health of public secondary schools in Cross River State, Nigeria.

Keywords: Assessment, Administration, Revenue Techniques, Alumni Associations, Business-oriented ventures and Revamping.

Introduction

Education is the process of giving or receiving systematic instruction, especially at institutions. It is a purposeful activity directed at obtaining certain aims and objectives, such as fostering skills or transmitting knowledge and character traits for the development of an individual and the society at large. According to (Nasiru, 2013) education is the most essential instrument for the development of manpower resources, political, social and economic advancement. And any society without quality education is destined to face poverty, insurgency, unemployment and bad government. However, for education to play its crucial role on the development of the society, there is need for assessment of revenue techniques of financing in administration of public secondary schools for the achievement of national goals and objectives, because inadequate revenue techniques of financing in administration of public secondary schools can cause paucity of income in educational administration as relates to the achievement of set goals of the Nigeria national policy on education, Federal Republic of Nigeria (FRN, 2014). Therefore, the assessment of revenue techniques in administration of public secondary schools cannot be overemphasised.

Hence, the invaluable roles and contributions of revenue techniques in educational administration are unavoidable. In other words, many countries including Nigeria take education as a crucial tool for enhancement of national development as well as revamping desirable social change (Federal Republic of Nigeria, 2013). This notion might be responsible for the growing interest of all stakeholders in education regarding financing of education which refers to governmental and organizational mechanism by which revenues are generated through taxations, fees, tuitions and philanthropy, distributed, and expended for the administration and capital support of public schools in the society.

Furthermore, the Federal Republic of Nigeria (FRN, 2014) in her National Policy on Education described secondary education as the form of education children receive after primary education and before the tertiary education. To this manner, education at secondary school stage requires adequate revenue for the attainment of its desired goals, because no organisation survives without adequate revenue. However, public secondary school refers to a type of secondary school established by the government and is fully under the management of the ministry of education of the state. Hence, public secondary schools are secondary schools that are maintained at public expense for the education of the citizens of a society which constitutes a part of a system of free public education for the growth and development of the entire society.

More so, Jita (2011) stated that school principals usually go beyond the traditional functions of school administrations and spend majority of time focusing on developing knowledge and revamping the revenue techniques towards the achievement of the desirable quality education in the society. This means that, instructional management programme is conceptualized as a mechanism of framing school aims and objectives as well as communicating the school aims and objectives with the aid of revenue and giving directions and procedurals for effective revenue techniques and adequate teaching service delivery. Revenue technique is a term that explains how funds or finance are generated, invested and sustained in an organisation. Revenue is the task of providing the necessary income (money) required by the business of entities like organisations, companies, firms, schools, individuals and others with the notions that are most favourable to achieve their set goals (Akrani, 2011). Again, Nwangwa and Omotere (2013) defined revenue as the act of providing funds or financing business activities, doing purchases and investing. They refers to revenue as money, environment and the capital needed to keep an organisation moving in terms of purchase of materials, payment of bills, repairs and maintenance of human and infrastructure. However, no matter how good a planned educational programme might be, if the revenue is not available for its administration the plan would become immaterial and unactualised (Nasiru, 2013). Thus, adequate availability of revenue makes planned educational programmes to succeed and yield intended outcome, especially when the implementation is restored with good administrative techniques. This also means that no administrator can succeed without adequate revenue. Revenue can be seen as the second most important resources in secondary education, because of its necessity in educational administration. Hence, revenue techniques are strategies deployed to achieve profitability and improve the financial health of an organisation.

The Federal Republic of Nigeria (FRN, 2013) stated that education is an expensive social service and requires adequate revenue provision from all tiers of government for successful implementation of the education activities. It further stated that financing of education is a joint responsibility of the Federal, State, Local governments and the private sector. Some relevant sectoral bodies such as the Education Tax Fund, Industrial Training Fund as well as National Science and Technology Funds are also established to respond to the funding needs of education, which implies that educational programmes cannot be administered as expected without sufficient revenue for the actualization of established educational goals. Although, the dwindling revenue experienced by educational system in Nigeria, has caused educational institutions, especially secondary schools to adapt mechanisms such as curtailment of laboratory or practical classes for alternative to practical, limitation of field trips, workshops for teachers, curtailment in the attendance of academic conferences and virtual embargo on study fellowship among others (Omofonmwan and Odia 2012). However, this has brought about the production of unqualified human capital resource who cannot work towards the sustainability of national development goals, because of lack of practical ability, technical skills and substantial knowledge for the achievements of national goals.

Indeed, the task of developing human resources cannot be attained without adequate revenue, since the education budgetary provision of the Federal Government is insufficient and of course not made available as desired. There is need for educational institutions to improve revenue techniques in a way of financing the administration of secondary education for effective development of the student's through adequate provision of instructional materials, the basic facilities or infrastructural development for effective instruction and achievement of set aims and objectives of the secondary school and the entire society. According to Adewunmu (2015) inadequacy of revenue resources will certainly have the effect on both the state and local governments below expectation. The fact that the state government cannot adequately finance public secondary schools means that the public secondary schools must work assiduously towards the improvement of revenue techniques. The revenue techniques through which money can be realized to run public secondary schools according to Adewunmu (2015) include: Parent Teacher Association (PTA), Use of Direct Labour, Payment for Extra Lesson, Proceeds from school activities, Appeal fund raising, Community involvement, Donation, Old Student's Association and Non Governmental Organizations (NGOs). Similarly, Ugwu and Nnebedum (2018) gave the following as revenue techniques: Tuition and fees, gifts, agricultural-based income generating activities, grants and endowment investment income, international aids, private business-based income generating activities, parents, Alumni consultancies, and community involvement.

Here, Alumni Associations are seen as one of the major bodies that can improve teaching and learning programmes in public secondary schools via support for increased human and material resources. Alumni are former students or pupils who graduated from a school (Obi, 2019). They are the branch ambassadors of the schools they graduated from. A school's Alumni Association forms a reflection of its past and a link to its future and in most cases, the present students may not know the usefulness of certain school traditions and normative practices in the school organisation. Alumni associations in recent times have become a powerful asset for school development. Schools are changing the way they see and interact with their Alumni (Campbell, 2012). In the same vein, Nwangwu (2013) identified that Alumni Associations and other voluntary agencies can participate in the revenue generation and sustainability of the educational system towards the production of quantity and quality products for the development of the individuals and the society.

In addition, support in education can be in the form of using both human and material resources to obtain set goals (Abby, 2020). Therefore, it is crucial to conduct an assessment towards the extent of participation of Alumni Associations as revenue techniques in administration of public schools in order to achieve the overall goals of education in the society. Alumni Associations could participate in many ways, especially in the financing of secondary schools and the financing contributions from alumni associations can be utilised in the provision of infrastructure such as classroom buildings, libraries and furniture for the school (Egboka, Ezeogbor and Enueme, 2013). Consequently, assistance of Alumni Association to their alma mater could be in the form of mentorship, coaching in sports, scholarship to students, career guidance, tutorials, conflict resolution, speakers or resource personals on career and award giving events. They can participate in the management of the schools through policy formulation and planning, monitoring teaching and learning programmes in the school to ensure that acceptable standards are observed (Uchendu, Anijaobi-Idem and Nkama (2013). However, Alumni Associations roles in the revenue of public secondary schools could be through donations, decision making, awarding scholarship to students, employing temporary or part-time teachers, placement of new graduates from schools and having networking platforms with the aim of achieving the school targets.

Public secondary schools involves in business-oriented ventures as revenue techniques in order to raise money in supporting the school activities. According to Ubi (2022) many public secondary schools can raise money through their own productive activities with the aim of enhancing their financial status and School could obtain contracts on carpentry and metal work to members of the community where the school is situated. Secondary schools could also run stores, which serve the neighbourhood and others. While, Nyangaresi, Onderi and Mwebi (2016) enunciated an instance in their study that, in urban areas schools can supplement their revenue by collecting empty bottles for return to drinks manufacturers, thus, Business-Oriented ventures can also include water vending to members of the society, operating computer business centres and canteen within the school, premises making detergents and soaps for sale, making snacks for sale within and outside the school, and so on. School children can regularly organize dances, drama and other money raising events. In the view of Nwaham (2011) public secondary schools can generate revenue through engaging in Agricultural activities. These may include poultry keeping such as chicken, animal keeping such as dairy cows, sheep and goat keeping. It may also include crop farming such as maize, paddy, yam or potatoes and beans as well as horticulture farming such as cultivation of vegetables and fruits. In addition, Dele (2016) postulated that public secondary schools can engage in crop and vegetable farming projects as their activities to generate revenue. Therefore, it would be pertinent for public secondary schools to engage in agricultural projects as one of their means of generating revenue.

According to Ikediugwu, and Ukeji (2019) the extent of revenue generation in public secondary schools is ineffective; therefore, it constitutes a cause of interest for the assessment of the revenue generation in public secondary schools to improve its standards, which is the utmost concern of this research. Nevertheless, available report by Ugwu and Nnebedum (2018) showed that majority of school principals of secondary schools are not well knowledgeable about revenue techniques in administration of schools, thereby, they hardly utilize the multiple revenue techniques of generating income in their administration of programmes in public secondary schools. Meanwhile, Homes (2012) postulated that inadequate application of revenue techniques of financing public secondary schools can be blamed on the low knowledge of male and female school principals in their administrative practices. Lastly, Nyeh and Ohia (2019) stated that adequate revenue generation in public secondary schools for effective administration of school activities and maintenance of school facilities is hinging on these variables regarding gender and which is not clearly ascertained. Therefore, there is need for assessment of the extent of using Alumni Association and business-oriented ventures as revenue techniques of financing in administration of Public secondary schools in Cross River State, Nigeria.

Statement of the Problem

The observable downturn of quality education in public secondary schools could be traceable through the inadequacy of revenue techniques of the public secondary schools in the society, which is the concern of this research. This unhealthy situation established doubts concerning adequate usage of revenue techniques in administration of public secondary schools, since the government alone cannot finance educational programmes as desired. Hence, it is believed that financing of public secondary schools is a joint responsibility between the government, private sector/philanthropists and the school itself for the attainment of the expected quality education as enunciated in Nigeria national policy on education.

However, the financing of public secondary schools through revenue techniques that could provide sufficient school facilities, standardized the financial health of the public secondary schools, create motivations to make the work of teaching and learning the utmost focus of educational administrative practices is undetermined.

Indeed, it is opined that male and female public secondary school principals could have some traces with the revenue techniques in terms of generation of income. The extent of revenue techniques practices by the public secondary schools hinge on these variables are in doubt. Thus, based on the ceaseless outcry from public secondary schools regarding inadequate financing of public secondary schools by the government and the extent of revenue techniques of generating money for effective administration of public secondary schools programmes are unascertained.

Furthermore, with the present emphasis of the government on revamping the educational quality in the State, it therefore becomes crucial that researchers in the discipline of educational administration and planning should conduct an assessment on the extent of using revenue techniques practices in the administration of public secondary schools, because the quality of education achieved by any state determines the economic, political and social status of the state. And ignoring the integral instrument for effective administration or implementation which is finance for the provision of equality education would damage the prosperity of the growth and development of the state for decades. Lastly, in Nigeria and Cross River State in particular, the revenue techniques required in the administration of public secondary schools for the achievement of quality education seems to be based majorly on theoretical speculations without enough practical backing as it is revealed on the ceaseless outcry of public secondary schools about inadequate revenue in public schools. Therefore, there is need to assess the extent of using revenue techniques in administration of public secondary schools in Cross River State, Nigeria. Again, the problem of this research when put to question form is what is the extent of using revenue techniques of financing in administration of public secondary schools in Cross River State, Nigeria?

Purpose of the Study

The utmost purpose of this research work was to assess the extent of using revenue techniques in administration of public secondary schools in Cross River State, Nigeria. Specifically, the research was design to:

1. Assess the extent of using Alumni Associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

2. Determined the extent of using Business-Oriented ventures as a revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

Research Questions

The Following research questions guided the study:

1. What is the extent of using Alumni Associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria?
2. What is the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria?

Hypotheses

The following null hypotheses were formulated from the research and were tested at 0.05 level of significance.

HO₁: There is no significant difference between the mean ratings of male and female principals on the extent of using Alumni Associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

HO₂: There is no significant difference between the mean ratings of male and female principals on the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

Review of Related Literature

Financing is money which government, organization or individuals provide for a particular purpose. According to Odou and Anietie (2019) Finance is a term for matters regarding the creation, management and study of money and investments. Similarly, Omosidi, Fasasi, Atolagbe and Olabanji (2017) defined financing of school as a discipline that deals with money and how it is generated, invested and sustained in a school establishment. According to Akrani (2011) Financing is a branch of economics concerned with resource allocation as well as resource management, acquisition and investment. Financing deals with matters related to money and the markets Abdulfatai (2020). Specifically, financing deals with the questions of how an individual, organization or government acquires money called capital in the context of a business and how they spend or invest that money. Thus, Farlex (2012) sees financing as the study of money and how it is used. He further noted that financing considers the relationship of money to time and risk. One of the main subsets of financing is the study of credit and banking, as this involves money, time and risk all together. Financing may deal with personal or corporate issues, such as how will an individual schools or company acquires the money needed to perform a certain act for the achievement of set goals of the organisation. Thus, financing is a discipline concerned with determining value and making monetary decisions. The financing function allocates resources, including the acquiring, investing and managing of resources. This implies that finance is an embodiment of facts, principles and theories concerned with the raising and using of finance (that is, sum of money budgeted for a period of time for a particular purpose) by an individual, business firms, educational institutions and government.

However, governments provide the financing needs of the education sector based on top priority as it can and ought to respond to the financing needs of various educational finance. Education (school) financing is a broad and evolving field encompassing three resource-related functions, which include; raising revenue through established techniques, allocating resources, and the usage of the resources with the aim of providing adequate educational opportunities and producing expected educational outcomes. All of these activities occur in a broader context of educational goals and societal values that shape how finance systems are structured and executed towards the accomplishment of optimum result. Ogbonnaya (2014) saw the financing of education as the methodology whereby tax money and other resources are derived for the upgrading of educational facilities and inputs in a state. Short term sources of financing include school fees, Parents Teachers Association levies, and approved levies by the government, sales of locally produced items such as creative arts/drawing and paint, proceed from the school farm and voluntary donations (Rice, Monk and Zhang, 2013). In view of the above, such monies are needed for short period of time that can be identified from one to six months. Such finance are normally raised within the shortest Similarly, Onuma (2016), explained that internal finance include retained earnings, depreciation provisions and accounts payable. Others are new equity and possible proceeds from sales of assets. Again, Campbell (2012) identified external sources to include those outside the educational institutions that required contact with external bodies such as United Nations Educational Scientific and Cultural Organization (UNESCO), United Nations Children's finance (UNICEF), the World Bank and exchange programmes undertaken by different institutions. While, the long term sources of financing include; grants, endowment and other donations. Grants are seen as possible revenue techniques in educational programmes here in Nigeria. Andrew (2020), identified grants as financing provisions given by Federal, State or Local government authorities to schools. Example include; community self help projects that may have been allocated to institutions depending on some factors such as; size of the institution, number of students enrolled and needs of the schools recognised by the granting organisation.

Government financing of education is also characterized by exiguous release of money and what is common in Nigerian budgetary allocations, especially for education is that, financial allocation is not synonymous with finance released annually. Often money allocated to the educational sector by the government is not completely released and only part of it gets to the end users and this affects project execution in the educational sector, particularly in the provision of education infrastructure. In the 2017 budget for instance, a total sum of N56.8 billion was allocated for capital spending in the budget,

out of which N33.42 billion was released and N31.61 billion was utilized as at the end of the fiscal year (Okeowo and Agunloye, 2018). And this situation is one of the obstacles associated with government financing of educational projects/programmes in Nigeria.

Government financing of education, especially intervention aid is often times tied to some stringent conditions which makes it difficult for some states and even institutions to access the money as at when desired. A typical example is accessing the Universal Basic Education Commission (UBEC) funds which require state governments to pay at least 50% of the counterpart fund to be released for capital projects (Ugbudu and Ashir, 2021). This has been a major deterrent faced by the states in getting this grant. In 2018, for instance, the chairman of (UBEC) stated that the commission has N65 billion lodged with the Central Bank of Nigeria that was not accessed. Out of this, the South East geo-political zone of the country has the largest funds with the commission which amounts to N15.49 billion; North central, N15.36 billion; South West; 11.18 billion. The North East and North West had the lowest unassessed funds (Okeowo and Agunloye, 2018). Therefore, this situation is militating against the financial health in administration of public secondary schools in the society.

Consequently, poor accountability of finance allocated to the educational sector is also another obstacle associated with government financing of education in Nigeria. Corruption is pervasive in Nigeria and the education sector in Nigeria is also enmeshed in corruption scandals. In February, 2008 the then president, Umaru Musa Yar'Adua refused to sign the appropriation bill sent to him for assent by the National Assembly, because of padding the budget with various sums of money. Specifically, in the educational sector he accused the legislature of increasing the budget and inserting new vote heads totalling up to N2.1 billion to cater for Federal Polytechnics at Bali, Ekowe and Ugbokolo. He claimed that these institutions were established in 2005 but were not funded in the budget (Ugbudu and Ashir, 2021). This showed how pervasive corruption is in the education sector and it affects project implementation in the sector through poor project execution, which is a major factor militating against the desired standards of education in Nigeria. More so, Lopsidedness in allocation of finance is also a major feature or characteristic of government financing of the educational sector. Finance allocated to the education sector are usually shared to the three tiers of education in Nigeria; that is primary, secondary and tertiary education.

In the same view, challenges faced in the financing of education sector, especially public secondary education in Nigeria could foreshow or portend negative consequences to the desired standards of education across the society. For instance, school academic calendars could be disrupted prompting pupils and students to stay more than required in their studies. To the employed staff in the academic institutions, their agitations bow down to the inability of the government to meet up the new salary scale and other allowances (Ugwu and Nnebedum, 2018). Hence, poor financing of schools could lead to the poor status of the students' learning across educational institutions. Inadequate budgetary allocation to education could lead to a situation where government may not be able to sustain some existing educational institutions. The result is that teachers are often owed many months salaries, while the school infrastructures, facilities and equipment are non-existent, dilapidated or grossly insufficient. However, this makes the effective and efficient administration of the education system a herculean task, and when the situation becomes intolerable, either the teachers or the students or both revolt could lead to demonstrations, strike actions, frequent and often prolonged closures of the schools and damage to the educational quality that has been the aspiration of the society.

Alumni Associations as Revenue Technique of Financing in Administration of Public Secondary Schools

Alumni Associations are former students of institutions who graduated and come together to form a network for mutual benefit (Banka and Bua, 2015). In other words, these are ex-students who pull resources together in order to support their alma-mater. The basic philosophy behind an alumni association is the development of a network for mutual support. That is, Old Student associations are association of former students. These associations often organize social events and raise funds, for the organization. Many provide a variety of benefits and services that help the Old Student Association and maintain connections to their educational institutions and fellow graduates. According to Jumpa (2011), Alumni Associations of schools seek to: maintain the ethical and moral standards of its alma-mater, form an alliance with the teaching staff to maintain high educational standards, invest in the educational progress of their alma-mater through provision of infrastructure, facilities and instructional materials, partner with management to meet the general needs of the schools, participate in meaningful ventures that will positively contribute towards national development, develop and maintain viable business contacts and also create job opportunities for members. However, it is believed that public secondary schools can use the Alumni Associations to close their financial gaps as means of revenue technique.

The relevance of Alumni participation in educational activities is best captured by Hayman and Partridge (2013) who averred that, alumni networks can be used to help young people navigate the transition from education into employment and to support schools to finance extra-curricular activities and infrastructural projects as relates to the achievement of set goals. According to Ekere, Anyanwu, Umunnakwe and Benson (2016), the alumni association of secondary schools in Nigeria over the years has been contributing significantly towards the growth and development of their alma mater. Instances abound where alumni associations have erected new buildings, provides chairs and other items of furniture to their alma mater. While, Banka and Bua (2015), said that the basic philosophy behind an alumni association is the development of a network for mutual support and benefits as intended by the association and the society in general. The association of old students, often organize social events and raise funds for the school, help to maintain connections to their educational institutions and fellow graduates. Though, Alumni Associations are truly a strong support to the educational institutions, and an active Alumni Association can contribute in academic matters, student support as well as mobilization of resources (both financing and non-financing).

In addition, emotion-charged bonds created in the school are important factors that drive old students to support their alma mater in terms of financing (Wang, 2018). He also noted that, whether the bonds connect students with students or students with schools, they all have the ability to drive students to make donations back to their schools to either maintain the connection or memorize the value of the bonds. Students who have a lot of friends in their

school life at their schools usually tend to be more willing to donate, because they have acquired friendship and social network that are significantly valuable to them and cannot be evaluated by monetary value (Lertputtarak and Supitchayangkool, 2013). However, alumni associations are much more ready to contribute to the schools that have provided them precious opportunities that serve to fulfil different aspects of their life. If a school loses connection with its alumni, it certainly loses its every single chance to solicit donations from them (DeI, Alison and Loffredo, 2011). In order to increase this bond, the school administrator (principal) can use different communication techniques to keep in contact with alumni. A social network is a good example of a convenient and effective communication tool to occasionally invite alumni to participate in any kind of activities happening in the school. Communication demonstrates that schools still care about their relationship with the alumni. When the alumni feel themselves being cared for, they show their willingness to care for their school, usually in the form of donation of funds. With the help of carefully built bonds, schools can have a higher possibility to receive an alumni donation or receive a larger amount of donation of various items that could help to boost the smooth running of the institutional programmes.

A secondary school can raise money for his school by involving alumni in some events as well as maintaining communication with them. Thus, a secondary school can frequently host events for alumni to reconnect with their alma mater. These events may include, class reunions and athletic events that are designed to build a synergy or community of engaged alumni. In other words, Skari (2011) noted that participation in such events increases the likelihood of a financing gift. When alumni return to the environment of their alma mater, feelings of nostalgia or a sense of fulfilment with a network of alumni could lead to acts of generosity (Palmer and Koenig-Lewis, 2012). Similarly, Rau and Erwin (2015) noted that the impact of being invited to events could predict donor behaviour and that engaging alumni is an important activity for motivating alumni to donate money. Which implies that students who were involved and invested in their institutions, if engaged as alumni, would likely become financial donors, and connecting an alumni programme to affinity group, academic programme, or other activity in which the alumnus/alumna was formerly involved could then spur financial donations to their alma mater which would help to improve the revenue status of the public secondary schools and the achievement of the expected outcome.

School Business-Oriented Ventures as Revenue Technique of Financing in Administration of Public Secondary Schools

Business-oriented income generating activities are revenue techniques that are mainly geared towards sourcing monies through involvement in providing services and other ventures that are not directly related to cultivation of land and rearing of animals. Business-oriented revenue techniques may include: water vending services to members of the community, operating canteen and computer business centres within the school, making detergents and soaps for sale, making snacks for sale within and outside the school, among others (Ugwu and Nnebedum, 2018). In addition, catering is an important revenue technique for schools (Ekpoh, Ukpong and Edet, 2011). Catering plays an important part in the provision of the total student experience and could feature in school's overall plan. Catering services if adequately operated as business units, with good understanding of service quality delivery, are techniques of good revenue generation. According to Okpa (2019) every secondary school could seek to run profitable canteens to assist in generating much needed money for the school. Thus, School canteens may operate under a variety of management structures, depending on the individual characteristics and needs of the school. School canteens could run under the direction of, and accountable to the School Based Management Board (SBMB). Therefore, to generate revenue, management of the canteen could be contracted to an external food services management company, which will be responsible for staffing the canteen.

More so, Jacobson (2013) opined that income can be generated through employing existing techniques for the provision of services. Deploying existing and new techniques can generate additional revenue streams that can be added to traditional financing to achieve school's objectives as intended. School infrastructure can be used to generate income, and these could include the leasing of empty plots of school land to communication firms to establish communication masts, letting or renting of school facilities such as sports halls, conference centres for conferences, workshops and educational trade shows, classrooms, computer laboratories for training, sports pitches and gymnasium for exercise classes, and theatres for local community clubs, businesses and private individuals. Omukoba, Enose, and Ayodo (2011) study on contribution of income generating activities for financing secondary school education in Kenya which they opined that school principals could mobilize available institutional resources such as land, physical facilities and equipment to generate income to provide the necessary learning resources to enable the school run its programmes efficiently. They also, asserted that revenue generated from the renting of houses, hire of buses, classrooms and offering conference accommodation which serve as support money received from government financing are always helpful. Also, Denneen and Dretler (2012) stated that the hiring of facilities such as buildings, halls and equipment on stipulated charges can generate reasonable revenue for the school. Oweh (2013) noted that schools have considerable opportunities to exploit their facilities for generating revenue. Revenue can be received and enhanced from leasing school property to private entities or by the exploitation of school facilities for commercial purposes. Therefore, many secondary schools could obtain such revenues through rental services, residences, catering, consultancy, libraries, training centres or resource centres, printing and binderies, sport facilities, language centres, scientific test equipment, amongst others. And physical assets owned by schools could be converted to cash through sale and leaseback arrangements or outsourced service contracts. Hence, one can maintain that there is a growing class of private equity investors in every society looking for infrastructure investments to provide low-risk, stable cash flows to balance out their portfolios, and with all the revenue techniques enunciated, one can easily ruled that business-oriented ventures are techniques of raising revenue in schools for effective and efficient conduct of schools projects and instructional programmes as means of supporting the financing from the government coffers as relates to the achievement of the educational objectives and goals of the society at large.

Theoretical Framework

This study anchored on Resource Dependence Theory. Resource Dependence Theory was propounded by Pfeffer and Salancik in the year 1978. The theorists proposed that organizations operate, as well as negotiate with their external environment in order to secure access to the resources which they need for survival as desired by the establishers of the organizations. This theory is based on the principle that an organization, such as a business organization must engage in transactions with other actors or organizations in its environment in order to acquire resources. This implies that the success of every organization is determined by the way the organizational actors relate with their external actors or resources.

However, the relevance of resource dependence theory to this work is that, it sought to assess the influence of the organizational leaders (school principals) as it pertains to sourcing of resources (finance) from the external environment as revenue technique in financing the school system. Hence, the application of resource dependence theory in school system by the public secondary schools would help to revamp the financial status of public secondary schools as regards to the achievement of quality educational standards in Cross River State, Nigeria.

Review of Empirical Studies

A number of studies have been conducted which relates to revenue techniques of financing secondary schools.

Obi (2019) carried out a study to assess Alumni participation in the management of secondary education in Anambra State of Nigeria. Two research questions were formulated to guide the study, and two hypotheses were tested. Descriptive survey design was adopted for the study. The population of the study comprised all the 261 principals and 6,381 teachers in the public secondary schools in the state. A sample of 60 principals and 660 teachers were selected using multi-stage sampling procedure. The researcher developed 4-point structured questionnaire which was used for data collection. Data analysis was done using mean and standard deviation to answer the research questions, while Z-test was employed to test the null hypotheses. The findings showed among other things that Alumni participate in the management of secondary education in funding, decision making, building, provision of material resources and acquisition of lands for the schools.

Obi's study and the present study are related in terms of similarity, their main focus is on how secondary schools source funds for the funding of school projects and programmes. But the two studies differ in that, Obi's study focused on how secondary schools could generate funds through one source (alumni participation in fund raising), while the present study focus on the extent of using alumni associations and business-oriented ventures as revenue techniques of financing in administration of public secondary schools for the attainment of quality educational standards in Cross River State, Nigeria.

Obasi (2019) carried out a study to analyse the management of school business to achieve the generation of revenues for the schools to be significantly self-sufficient, and equipping students with relevant practical skills to ensure poverty reduction. Four research questions and four hypotheses guided the study. The design of the study was descriptive survey. The population comprised all the 310 public secondary schools in Rivers State, Nigeria. Stratified random sampling technique was used to select 40 secondary schools and 120 teachers from the population of the study. The instruments for the study were questionnaire and structured interview. Data analysis was done using percentage, mean and standard deviation to answer the research questions, while t-test statistics was used to test the hypotheses. The findings of the study showed among other things that most of the schools have business plans, lease out their facilities for revenue and are also engaged in agriculture, arts and crafts activities, though on a limited scale.

Obasi study and the present study has similarities, the main focus of the two studies has to do with generation of fund for the funding of secondary schools. But the two studies differs in a way that Obasi's study is focused on how secondary schools could generate funds through school business, while the present study focus on assessment of the extent of using business-oriented ventures as revenue techniques of financing in administration of public secondary schools in Cross River State, Nigeria.

Methodology

This research work employed a descriptive survey research design. The rationale for choosing this design was in tandem with the description of (Abonyi, 2011) who opined that a descriptive survey is a type of study that data is obtained from a sample of a given population for describing the pattern of distribution of the element in a population. The area for this research was public secondary schools in Cross River State, Nigeria. And Cross River State is one of the thirty six (36) states in the Federal Republic of Nigeria and one of the states in South-South Geopolitical Zone in Nigeria. The population of the study was comprised of the principals in the 286 public secondary schools in Calabar, Ogoja and Ikom Education Zones of Cross River State, Nigeria. There was no sampling in this study since the number of the research respondents, 286 public secondary school principals was manageable for the research. Thus, the whole population of two hundred and eighty six (286) was used for this research. The researcher adapted structured questionnaire for the collection of data. The instrument for collection of data was structured questionnaire. The instrument for this research was validated by three experts in education; one from measurement and evaluation (Science Education) while two from the Department of Educational Foundations (Educational Administration and planning) all in Faculty of Education, Ebonyi State University, Abakaliki. The reliability of the instrument internal "Consistency" was established using cronbach Alpha test and this was done using 20 public secondary schools principals in Akwa Ibom State, which is outside the research area of this study. The reliability index of the study yielded 0.78. Mean and standard deviation were used to answer the research questions, while t-test statistics of independent variable were used to test the hypotheses at 0.05 alpha level. These statistical instruments were appropriate since the two different groups (male and female school principals) were compared on each dependent variable on the extent of using revenue techniques of financing in administration of public secondary schools in Cross River State, Nigeria.

Results

Research Question 1

What is the extent of using Alumni Associations as revenue technique of financing in administration public secondary schools in Cross River State Nigeria?

Data for this research questions were collected with items 1-10 of the questionnaire. The data were analyzed descriptively and summarized in table 1.

Table 1: Mean and Standard Deviation Results on the extent of Using Alumni Associations as Revenue Technique of Financing in administration of public secondary schools in Cross River State, Nigeria

| S/N | ITEMS | VHE | HE | LE | VLE | \bar{X} | S.D | Decision |
|-----|---|-----|----|-----|-----|-------------|-------------|-------------------|
| 1 | Schools solicit for financing from alumni associations during Alumni class reunions to standardize school infrastructure. | 28 | 45 | 68 | 131 | 1.8897 | 1.02495 | Low Extent |
| 2 | Schools solicit for financing from alumni through athletic events organized by alumni association to equip office stationeries. | 31 | 44 | 118 | 79 | 2.0993 | 0.94950 | Low Extent |
| 3 | Schools engage alumni associations to provide finance for scholarship to students in the school. | 36 | 22 | 128 | 86 | 2.0294 | 0.96386 | Low Extent |
| 4 | Schools engage alumni to donate finance for library materials to update school libraries. | 28 | 40 | 74 | 130 | 1.8750 | 1.01238 | Low Extent |
| 5 | Schools engage alumni to donate laboratory equipment for the school. | 31 | 44 | 118 | 79 | 2.0993 | 0.94950 | Low Extent |
| 6 | Schools engage alumni to renovate dilapidated school building. | 19 | 50 | 67 | 136 | 1.8235 | 0.96723 | Low Extent |
| 7 | Schools solicit for finance from alumni by organizing Annual Alumni Get Together. | 111 | 36 | 109 | 16 | 2.8897 | 1.01772 | High Extent |
| 8 | Schools solicit for finance from alumni by organizing Alumni Volunteer Day of Service | 18 | 39 | 129 | 86 | 1.9596 | 0.85164 | Low Extent |
| 9 | Schools engage alumni to donate finance for the part-time teachers in the school. | 29 | 43 | 68 | 132 | 1.8860 | 1.02993 | Low Extent |
| 10 | Schools solicit for finance from alumni for sinking of borehole in the school. | 34 | 40 | 120 | 78 | 2.1103 | 0.96180 | Low Extent |
| | Grand Mean | | | | | 2.07 | 0.97 | Low Extent |

The table 1 above showed the mean and standard deviation results on the extent of using alumni associations as revenue technique in administration of public secondary schools in Cross River State, Nigeria. The results revealed that schools use alumni associations as revenue technique in financing public secondary schools in Cross River State, Nigeria to a low extent since the grand mean for all the 10 items was 2.07 and a grand standard deviation of 0.79, this is because the mean benchmark is 2.50. And this implies that majority of the respondents' shared similar views. Among the 10 items it was observed that only item 7 was used to a high extent, school solicit for finance from alumni by organising annual alumni get together with a mean score of 2.89 and a standard deviation of 1.03. This means that schools to a low extent use alumni associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

Research Question 2

What is the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria?

Data for this research questions were collected with items 11-20 of the questionnaire. The data were analyzed descriptively and summarized in table

Table 2: Mean and Standard Deviation Results on the extent of using Business-Oriented Ventures as Revenue Technique of Financing in Administration of Public Secondary Schools in Cross River State, Nigeria

| S/N | ITEMS | VH E | HE | LE | VLE | \bar{X} | S.D | Decision |
|-----|---|---------|----|-----|-----|-------------|-------------|-------------------|
| 11 | Schools generate finance by engaging in water vending services to members of the community to erect school fence. | 26 | 48 | 68 | 130 | 1.8897 | 1.01409 | Low Extent |
| 12 | Schools hire out school halls to generate finance to equip school tables. | 19 | 50 | 67 | 136 | 1.8235 | 0.96723 | Low Extent |
| 13 | Schools generate finance through hiring out of sports/games wears to other school students to equip instructional materials. | 94 | 54 | 108 | 16 | 2.8309 | 0.97614 | High Extent |
| 14 | Schools operate food canteen within the school to generate finance for purchasing of school desks. | 36 | 40 | 126 | 70 | 2.1544 | 0.95569 | Low Extent |
| 15 | Schools operate computer business centre within the school to generate finance to sink borehole. | 34 | 57 | 119 | 62 | 2.0882 | 1.11990 | Low Extent |
| 16 | Schools operate stationery shop in the school to generate finance for building of toilet. | 26 | 67 | 68 | 111 | 2.2316 | 0.94187 | Low Extent |
| 17 | Schools hire out school field to event organizers to generate finance to equip school laboratory. | 112 | 32 | 112 | 16 | 2.8824 | 1.02413 | High Extent |
| 18 | Schools procure and rent out canopies and chairs to generate finance to improve their financial health. | 37 | 51 | 68 | 116 | 2.0331 | 1.07762 | Low Extent |
| 19 | Schools encourage school catering department to make snacks for sale to raise finance to standardize the administrative block. | 111 | 68 | 67 | 26 | 2.0294 | 1.01967 | Low Extent |
| 20 | Schools encourage entrepreneurship department to make detergents and soaps for sales to generate finance to equip dilapidated structures in the school. | 11 | 53 | 131 | 70 | 2.0699 | 0.84538 | Low Extent |
| | Grand Mean | | | | | 2.23 | 0.99 | Low Extent |

The Table 2 above showed the Mean and Standard Deviation Results on the extent of using Business-Oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria. The results revealed that schools used business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria to a low extent, since the grand mean for all the 10 items was 2.23 and a grand standard deviation of 0.99, this is because the mean benchmark is 2.50. And this implies that majority of the respondent's shared similar views. Among the 10 items, it was observed that only items 13 and 17 were used to a high extent. Item 13 had a mean score of 2.83 and a standard deviation score of 0.98 implying that schools generate finance through hiring out of sports/games wears to other school students to a high extent. From item 17, it was discovered that schools principals hire out school field to event organizers to generate finance to a high extent with a mean score of 2.88 and a standard deviation value of 1.02. This means that schools to a low extent used Business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

Test of Hypothesis one

H₀₁: There is no significant difference between the mean ratings of male and female principals on the extent of using alumni associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

The mean ratings of male and female principals on the extent of using alumni associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria were separated across the opinions of male and female principals and subjected to test of significant difference using t-test statistical tool. Summary of results were shown on table 3 below.

Table 3: t-test Statistics of the Mean Ratings of male and female principals on the extent of Using alumni associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

| Items | Gender | N | \bar{x} | SD | t-cal | Alpha | t-cv | Decision |
|----------------------|--------|-----|-----------|---------|--------------|-------|------|---------------|
| 1 | Male | 199 | 1.9296 | 0.89051 | 0.15 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | 1.32546 | | | | |
| 2 | Male | 199 | 2.0352 | 0.82497 | 0.23 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.2740 | 1.21633 | | | | |
| 3 | Male | 199 | 2.0402 | 0.95261 | 0.04 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.0000 | 1.00000 | | | | |
| 4 | Male | 199 | 1.9095 | 0.87147 | 0.13 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | 1.32546 | | | | |
| 5 | Male | 199 | 2.0352 | 0.82497 | 0.24 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.2740 | 1.21633 | | | | |
| 6 | Male | 199 | 1.9749 | 0.89577 | 0.56 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.4110 | 1.03864 | | | | |
| 7 | Male | 199 | 3.2965 | 0.85726 | 6.09 | 0.05 | 1.96 | Not upheld |
| | Female | 73 | 1.7808 | 0.41655 | | | | |
| 8 | Male | 199 | 1.9447 | 0.79262 | 0.06 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.0000 | 1.00000 | | | | |
| 9 | Male | 199 | 1.9246 | 0.89857 | 0.14 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | 1.32546 | | | | |
| 10 | Male | 199 | 2.0503 | 0.84536 | 0.22 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.2740 | 1.21633 | | | | |
| Average t-cal | | | | | 0.786 | | | Upheld |

Summary of data analysis presented on table 3 revealed that there is no significant difference between the mean ratings of male and female principals on the extent of using alumni associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria. In all the items (1-10) the null hypotheses were upheld since the t-cal values were less than the table value of 1.96, except in item 7 where the t-cal stood at 6.09 against the t-critical value of 1.96 hence, not upholding the hypotheses. The average t-calculated value was 0.786 which is below the t-critical value of 1.96. Thereby, the null hypothesis in this regard was upheld.

Test of Hypothesis two

H0₂: There is no significant difference between the mean ratings of male and female principals on the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

The mean ratings of male and female principals on the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria were separated across the opinions of male and female principals and subjected to test of significant difference using t-test statistical tool. Summary of results were shown on table 4. below.

Table 4: t-test Statistics of the mean ratings of male and female principals on the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria.

| Items | Gender | N | \bar{x} | SD | t-cal | Alpha | t-cv | Decision |
|-------|--------|-----|-----------|---------|-------|-------|------|----------|
| 11 | Male | 199 | 1.9296 | .87333 | 0.15 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | 1.32546 | | | | |
| 12 | Male | 199 | 1.9749 | .89577 | 0.56 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.4110 | 1.03864 | | | | |
| 13 | Male | 199 | 3.2161 | .82789 | 1.44 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | .41655 | | | | |

| | | | | | | | | |
|----------------------|--------|-----|--------|---------|--------------|------|-------------|---------------|
| 14 | Male | 199 | 2.2111 | .93511 | 0.21 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.0000 | 1.00000 | | | | |
| 15 | Male | 199 | 2.2010 | 1.01494 | 0.42 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | 1.32546 | | | | |
| 16 | Male | 199 | 2.2161 | .82176 | 0.06 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.2740 | 1.21633 | | | | |
| 17 | Male | 199 | 2.1206 | .86779 | 0.34 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.7808 | 1.32546 | | | | |
| 18 | Male | 199 | 2.2613 | 1.00104 | 0.85 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 1.4110 | 1.03864 | | | | |
| 19 | Male | 199 | 3.2864 | .87234 | 5.02 | 0.05 | 1.96 | Not upheld |
| | Female | 73 | 1.7808 | .41655 | | | | |
| 20 | Male | 199 | 2.0955 | .78234 | 0.10 | 0.05 | 1.96 | Upheld |
| | Female | 73 | 2.0000 | 1.00000 | | | | |
| Average t-cal | | | | | 0.915 | | 1.96 | Upheld |

Summary of data analysis presented on table 4 revealed that there is no significant difference between the mean ratings of male and female principals on the extent of using business-oriented ventures as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria. In all the items (11-20) the null hypotheses were upheld since the t-cal values were less than the table value of 1.96, except in item 19 where the t-cal stood at 5.02 against the t-critical value of 1.96 hence, not upholding the hypotheses. The average t-calculated value was 0.915 which is below the t-critical value of 1.96. Therefore, the null hypothesis in this regard was upheld.

Discussion of Findings

Alumni Associations as Revenue Technique of Financing in Administration of Public Secondary Schools in Cross River State, Nigeria.

The results revealed that the usage of alumni associations as revenue technique of financing in administration of public secondary schools in Cross River State, Nigeria is to a low extent. The relevance of alumni participation in educational activities is best captured by Hayman and Partridge (2013) they averred that, alumni networks can be used to help young people navigate the transition from education into employment and support schools to finance extra-curricular activities and infrastructural projects as relates to the achievement of set goals of the school and the society at large.

In the view of Ekere, Anyanwu, Umumakwe and Benson (2016), the alumni associations of secondary schools in Nigeria over the years has been contributing significantly towards the growth and development of their alma mater. Instances abound where alumni associations have erected new buildings, provide chairs and other items of furniture to their alma mater. However, alumni associations are much more ready to contribute to the schools that have provided them precious opportunities that serve to fulfil different aspect of their life. If a school loses connection with its alumni, it certainly loses it every single chance to solicit donations from them (Del, Nison and Loffredo, 2011). Public secondary schools can generate finance by involving alumni in some events as well as maintaining communication with them.

This depicts that students who were involved and invested in their institutions, if engaged as alumni would likely become financial donors. And connecting as alumni programme to affinity group, academic programmes, or other activities in which the alumus/alumma was formally involved could spur financial donations to their alma mater which would help to revamp the financial position of the schools and the achievement of the expected outcome.

Business-Oriented Ventures as Revenue Technique of Financing in Administration of Public Secondary Schools in Cross River State, Nigeria.

The results revealed that schools use business-oriented ventures as revenue technique of financing in administration of public secondary school in Cross River State, Nigeria to a low extent. According to Oweh (2013) schools have considerable opportunities to exploit their facilities for generating revenue. Revenue can be received and enhanced from leasing school property to private entities or by the exploitation of school facilities for commercial purposes. Therefore, many secondary schools could obtain such revenues through rental services, residences, catering, consultancy, libraries, training centres or resources centres, printing and binderies, sport facilities, language centres, scientific test equipment, among others. However, Ugwu and Nnebudum (2018) added that physical assets owned by schools could be converted to cash through sale and lease back arrangement or outsourced service contacts. Therefore, business-oriented ventures as revenue technique in schools may include; water vending services to members of the community, operating canteen and computer business centres within the schools, making detergents and soaps for sale, making snacks for sale within and outside the schools,

among others with the aim of ameliorating the financial status as relates to achieving the goals and objectives of secondary education in Cross River State, Nigeria.

Conclusion

The study based on the findings concluded that public secondary schools in Nigeria, particularly in Cross River State have not effectively used revenue techniques of financing in administration of public secondary schools. The revenue techniques through which money can be realized to run public secondary schools include: Alumni Associations and Business-Oriented Ventures, alumni associations can support schools to finance extra-curricular activities and infrastructural projects, while business-oriented ventures could be water vending to members of the community, operating computer business centres and canteen within the school, making detergents and soaps for sale, making snacks for sale within and outside the schools, amongst others have not been used adequately. This is because financing is important in the acquisition of basic human and material resources needed to transform the objectives of the schools into reality. It therefore means that the unavailability of finance as expected can limit if not totally jeopardize the objectives of the secondary level of education from being achieved. However, such finance must also be properly used for the achievement and sustenance of the long term objectives of secondary education. Finance is tied to the provision of quality education and the standard of education provided for the citizens to a large extent depends on the quantity of availability of finance in schools. This implies that finance is the engine room of the education sector because the extent of sufficiency of availability of finance will determine the outcomes of the education sector at this level as relates to the achievement of Nigeria National Policy on Education.

Recommendations

Based on the findings of this research work, the following recommendations were therefore made:

1. Public Secondary Schools should intensify efforts on revenue techniques in using Alumni Associations in their administration in Cross River State, Nigeria.
2. Public secondary schools should ameliorates their revenue techniques in using business-oriented ventures with the aim of revamping the financial health of public secondary Cross River State, Nigeria

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