



Management Of Internally Generated Revenue And Goal Achievement Nexus In Public Universities Of Cross River State, Nigeria.

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ABSTRACT

The study was conducted on management of internally generated revenue and goal achievement nexus in public Universities in Cross River State, Nigeria. To achieve the aim of this study, two research questions were raised and two hypotheses were formulated to guide the study. Correlational research design was adopted for the study. Population of the study consist of one hundred and fifty-one (151) Heads of Department from two public Universities in Cross River State were selected for the study. The selection which was done through census sampling approach. The instrument used for the data collection was questionnaire titled: Management of Internally Generated Revenue and Universities Goal Achievement Questionnaire (MIGRUGAQ) was developed by the researchers and was validated by two experts in administration in higher education and measurement and evaluation. Data collected were subjected to statistical analysis using Simple linear regression analysis. The result revealed that management of fund generated through alumni association and school fees significantly predict Universities goal achievement in Cross River State, Nigeria.

KEYWORDS: Management, internally generated revenue, goal achievement, universities, Nigeria.

INTRODUCTION

The pressure of managing schools in Nigeria has become a major challenge to government due to daily bases enrollment increment in the school and the unavailable resources may become overstressed.

The situation becomes more frightening in Nigeria universities. This scenario has necessitated the involvement of several stakeholders in the funding of education in the country. The prudent management of internally generated revenue in schools has become paramount because it helps in achievement of university goals.

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The office of the vice chancellor who is regarded as the chief executive of the university is saddled with responsibilities of overseeing the day-to-day administration of the university; which the management of finance is not left out because proper management of internally generated revenue will yield significant result toward goal achievement of public Universities (Wonah, Egbula & Nsan, 2019). Ameh, Wonah and Nwannunu (2018) observed that, high cost of funding education has led many institutional managers to sort out for others sources of funding education in order better the management of the university's education toward achievement of university goals in the country.

Chisholm in Edem (2010) doubted whether the institutional head is a skilled manager and whether he is an exemplary leader, counselor or public relations officer, the scholar reasoning in line with the changing role of the manager. The school management is an interpreter of government policy, implementing instructional programmes and selecting, inducing and retaining staff as well as managing the school impress which of course, is internally generated revenue. It is the duty of the school management to properly organize and manage school at their disposal which is the major concern in this study as relate to the issue of management of school internally generated revenue.

Goals attainment is the provision through which human and other resources are mobilized for the attainment of collective goals and purpose. A goal is a desired result that a person or a group of people envisions, plans and commits to achieve (Nsan, Egbula & Wonah, 2023). University education is defined according to the Federal Government of Nigerian (FGN, 2014) as the training received after secondary level of education. As contained in the national policy on education, The Federal Republic of Nigeria (FRN, 2014) Spelt out the educational goals of the university as: inculcate and develop proper values for individual survival in the society; national promotion, interaction and understanding internationally; manpower training toward national development; individuals capability intellectual development toward understanding and external and local environments appreciation; forge and cement national unity; community service and scholarship promotion and encouragement; and intellectual skills and physical skills acquisition to enable useful members of the society and self-

reliant of the individuals. Thus, these university goals can be attained if the university management ensures proper management of school internally generated revenue (Ngaji & Wonah, 2019).

The internally generated revenue is the money, approved by the government to the institutional head to receive from each student in order to assist in the management of the school. Furthermore, it is the aggregate funds realized in leasing of school equipment's etc. Durosaro (2012), disclosed that the possible factors that could lead to the mismanagement of funds are delay in the release of funds, uneven distribution of limited resources, poor orientation of the institutional head on the management of funds, unmerited appointment of school management board by politicians, poor record of funds by the school bursary and non-payments of workers' salaries which, made some of the institutional head to use the funds meant for running the affairs of the school for his own personal use pending when the salary for that month will be paid for them to return.

Consequently, it has been observed that some of the manager of the universities seem to mismanage funds not because of poor planning and budgeting, but through embezzlement. Also, the necessary supervisory bodies in the university have not paid attention to this problem and it is really affecting the growth of education in the Nigeria. All the different stages of education in Nigeria have its objectives they are meant to achieve, like the university education objectives are to equip Nigerian youths to contribute meaningfully to the development of the country (FRN, 2014). The truth still remains that internally generated revenues are needed to actualize these objectives. The researchers wondered whether it could be poor management of schools internally generated revenue that is responsible for the problem of poor contribution of the graduates toward inculcation of proper values for the survival of the individual, manpower training toward national development of the society as well as lacking the intellectual skills and poor academic training which may result to their being described as half-baked graduates in the society? It is against this background that the researchers sought to examine management of internally generated revenue and goal achievement in public Universities in Cross River State, Nigeria.

STATEMENT OF THE PROBLEM

Anyone familiar with the university education system today knows that there are plethora's of problems confronting the achievement of its goals and even the administrative heads of the schools. One of such problem is the issue of mismanagement of fund. Many educators viewed the office of vice chancellor as being responsible for improving the educational programmes of the school, selecting and developing personnel, maintaining good discipline, supervising staff, ensuring cordial relationship and managing the school as a whole. Regrettably, from the researchers experience and observation, it has shown that some of goals of the university such as proper inculcation of values for individual survival, manpower training toward national development of the society as well as lacking the intellectual skills and physical skills which will make them to be self-reliant and important members of the world have not been properly attained. This may likely be as a result of the mismanagement of institutional internally generated revenue (IGR). For instance, some of the institutional head exhibits non-chalant attitude towards the management of internally generated revenue (IGR). There have been issues of diverting of school fund funds for their personal use and misappropriation of funds in the school.

The government, education stake holders, and non-governmental organization some time blame this issue of financial mismanagement of IGR on manager of the universities as a result of incompetence and lackadaisical attitude toward discharging administrative functions. The government on its own part as well as the management of universities has tried to make sure that there internal and external auditing of university account. Despite all these efforts made by the university management to enhance university goals attainment, the problems still persist. It is against this backdrop that the researchers intend to investigate whether management of internally generated revenue predict goal achievement nexus in public Universities in Cross River State, Nigeria.

LITERATURE REVIEW

Management of fund generated through alumni association and university goal achievement Wikipedia (2018) defines alumni associations as organizations reuniting former old students of a college or university and can be found at many educational institutions around the world. The basic philosophy behind an alumni association is the development of a network for mutual support. In order words, alumni 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 maintain connections to their educational institutions and fellow graduates.

According to Enumenu (2018), generally the old students association 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 standard, 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 business contact and also create job opportunities for members. Old Students Associations are former students of institution's who graduated and have come together to form a network for mutual benefit. In other words, these are ex-students who pull resources together in order to support their alma-mater.

Nwakpa(2016),described alumni or old student's association as an association that make effective use of their old students' association by the School authority in generating fund for helpful and healthy usefulness of the school. This association normally provides both cash and materials for the growth and development of their alma-mater. Every good manager of the university utilizes this source to finance the school system.

Akpan (2018) conducted a study on alternative sources of funding university education in Nigeria. The aim of the study was to determine how alumnus, parents, lecturers and university students view some alternative sources of funding university education in Nigeria.

Two research questions were raised and stratified random sampling technique was used in selecting 677 parents, 679 students and 309 lecturers for the study. Researcher made questionnaire was used for data collection, which were analyzed using percentage and analysis of variance. The results accepted alumni association as alternative sources of funding university education. It was recommended that the general economy of the society need to be improved if the society may be at ease to assist in funding university education. Banku and Bua (2012) conducted a study to investigate the impact of old students' associations on the management of secondary schools in zone B senatorial district of Benue state. The study adopted the descriptive survey research design with a total population that consisted of 92 principals and 2,459 teachers in 92 secondary schools in zone B Senatorial District of Benue state. A sample of 30 secondary schools representing 33% of the schools and 30 principals and 370 teachers making a total of 400 or 16% of the population of the study were selected as samples for the study. The proportionate stratified random simply technique was used to select sample size. The main instrument adopted for data collection was a 10-item structured questionnaire called "Old Students Association Questionnaire" (OSAQ). The questionnaire was validated by experts in Educational Management in the faculty of Education, Benue State University, Makurdi. The questionnaire was pilot tested using 5 principals and 25 teachers who were not part of the original sample for this study and it yielded a Cronbach Alpha coefficient of 0.73. This coefficient signified high internal consistency and reliability (Pallant, 2001). The data collected were analyzed using mean and standard deviation to answer research questions while chi-square goodness of fit was used to test the hypotheses at 0.05 level of significance. The finding of the study revealed that Old Students Associations' contribution to school recruitment of teachers and maintenance of students' discipline significantly affect secondary school management in zone B Senatorial District of Benue State. Based on the findings of the study, it was recommended that government, private individuals and organizations especially Old Student Associations should be encouraged through policies to contribute to the provision of quality schools' human resources and maintenance of discipline for the safety of the students, since they are beneficiaries from the products of education.

Anthony, Yaro and Pev (2017) carried out a study investigated the influence of old student association on the management of schools in Southern Senatorial District of Taraba State. The descriptive survey design was adopted for the study. Four research questions and four hypotheses guided the study. Out of a population of 1642 lecturers, 240 were sampled for the study. A 20-item structured questionnaire titled Old Student Association and Management Questionnaire (OSAMQ) with a reliability coefficient of 0.81 was employed for data collection. Mean scores and standard deviation were used to answer the research questions, while single factor analysis of variance (ANOVA) was used to test the hypotheses at 0.05 level of significance. The study found out that old students' association, have significant influence on the management of schools. The researchers recommended that parents and teachers should not allow the management of their schools to the hands of the school administrators alone hence their contribution is vital and necessary for the development of the schools. School managers should create a conducive environment for old students' associations to effectively operate in their schools and where they are not in existence, the school managers should find ways of bringing the old students together for the benefit of the school and the community in general. Schools should also provide enough advisory committee members that can be able to guide both teachers and learners to achieve their goals in life and the objectives of the school.

Tata and Abdullahi (2014) conducted a study investigated the relevance of old students' association on the development of primary education in Azara metropolis of Bauchi state, Nigeria. The population of the study comprises of headmasters and their assistants, teachers and SBMC members totaling to 2,752. The sample used was 388 selected using disproportionate stratified random sampling techniques. The data for the study was collected through structured questionnaire and were analyzed using frequency and simple percentage, it was found out that school community relationship is very relevant in the development of primary education in Azare metropolis due to the fact that old students association provides lands for building schools, funds, facilities, supervise what is going on in school, build additional classrooms and help in the maintenance of indiscipline. The study recommended that good relationship should be

maintained between old students' association and the school; headmasters should try as much as possible to have more knowledge of the association by interacting with its members.

Management of fund generated through school fees and university goal achievement

A tuition fee has been seen as the earliest source of funding education in Nigeria from the inception of western education. It is regarded as the process whereby students are charged fee to complement government efforts. According to Mgbekem (2004) payment of tuition fee by the student is one of the sources for generating fund for school. The researcher further opined that this item has been recommended by many authorities in 1981 set by federal government it stated that government bears the responsibility of providing 59% of the total annual recurrent expenditure in each school 20% should be the responsibility of each of the school administration to provide as internally generated fund and other source to augment what state government has provided (50%).

Akpan (2018) conducted a study on alternative sources of fund university education in Nigeria. The study aimed at sources of funding university education in Nigeria. Two research questions were raised and stratified random sampling technique was used. Questionnaire titled: Alternative Sources of Fund University Education Questionnaire was used in selecting 677 parents, 679 student and 309 lectures as a source of data collection for the study. The collected were analyzed using percentage should that payment of tuition or financing education. Okunamiri (2012) opined that education financing deals with important examinant of cost versus expenditure in the product of educational services thus funding has reminded a critical factor in the provision of functional education that led to national transformation. Ayein and Babalola (2019) argued that finding was central and germane to the success at all levels of education. Omoifo (2017) verifies one submission or Daniyan and Olataniyi (2013) that there is no tuition in Nigeria universities generally, while where tuition is collected are highly subsidized and that education in Nigeria is almost free while even the world best university within Harvard university generate 21% of its income from tuition fee (Akpaniko 2016). The World Bank (2000) reiterated that financing problem of education would have been ameliorated if the various

sources that could contribute to education have been tapped appropriately.

PURPOSE OF THE STUDY

The main purpose of the study was to examine the management of internally generated revenue and goal achievement nexus in public Universities in Cross River State, Nigeria. Specifically, the study sought to find out whether:

1. Management of fund generated through alumni association relates with university goal achievement.
2. Management of fund generated through school fees relates with university goal achievement.

Research questions

The following research questions were posed by the researchers to guide the study:

1. What relationship does management of fund generate through alumni association relates with university goal achievement?
2. What relationship does management of fund generate through school fees relates with university goal achievement?

Statement of hypotheses

The following hypotheses were formulated to guide the study:

1. Management of fund generate through alumni association does not significantly predict university goal achievement
2. Management of fund generate through school fees does not significantly predict university goal achievement.

METHODOLOGY

The study adopted the Correlational research design. Population of the study consist of one hundred and fifty-one (151) Heads of Department from two public Universities in Cross River State were selected for the study The selection was done through census sampling approach. The instrument used for the data collection was questionnaire titled: Management of Internally Generated Revenue and Universities Goal Achievement Questionnaire (MIGRUGAQ) was developed by the researchers and was validated by two experts in administration in higher education and measurement and evaluation in the department of educational foundations in Faculty of Education, University of Calabar, Calabar. The instrument was divided into two Sections. A and B. section A sought for respondents' demographic data such as name of school. Section B consisted

of ten (10) items constructed in a four (4) point modified Likert scale ranging from strongly Agree (SA) 4 points, agree (A) 3 points, disagree (D) 2 points and Strongly Disagree (SD) 1 point. Data collected were subjected to statistical analysis using simple linear regression analysis of Statistical Package for Social Science (SPSS) version 25 was used for data analysis and the results are presented as follows.

RESULTS

Hypothesis 1:

Management of fund generate through alumni association does not significant predict university goal achievement. The independent variable in this hypothesis is fund generate through alumni association; while the dependent variable is university goal achievement. Simple regression analysis was the employed to test this hypothesis. The result of the analysis is presented in Table 1.

TABLE 1: Simple linear regression result of the prediction of management of fund generates through alumni association and university goal achievement.

Model	R	R. square	Adjusted R. Square	Std error of the estimate	
1	.835(a)	.698	.696	1.59116	
Model	Sum of square	df	Mean square	F	p-value
Regression	871.783	1	871.783	344.334*	.000(b)
Residual	377.237	149	2.532		
Total	1249.020	150			
Variables	Unstandardized regression weight	Standardized regression weight	Beta weight	t	p-value
(Constant)	1.171	.787		1.488	.139
alumni association	.903	.049	.835	18.556	.000

* Significant at $p < .05$

Analysis result in table 1 showed that $R = .696$ which implies that a strong positive relationship exists between fund generate through alumni association and university goal achievement.

The prediction of management of fund generates through alumni association and university goal achievement produced an adjusted R^2 of .696. This indicates that the management of fund generates through alumni association account for 69.6% of the determinant university goal achievement in the study area. This finding is

a critical indication that management of fund generates through alumni association relatively high in the area of the study. The F-value of the Analysis of Variance (ANOVA) obtained from the regression table was $F = 344.334^*$ and the sig. value of .000 (or $p < .05$) at the degree of freedom (df) 1 and 149. Hence, the null hypothesis one is rejected and its alternate upheld. The implication of this result is that management of fund generate through alumni association significant predict university goal achievement.

Hypothesis two

Management of fund generate through school fees does not significant predict university goal achievement. Simple linear regression analysis was employed to test this hypothesis. The result of the analysis is presented in Table 2.

TABLE 2: Simple linear regression result of the prediction of management of fund generates through school fees and university goal achievement.

Model	R	R. square	Adjusted R. Square	Std error of the estimate	
1	.818(a)	.669	.667	1.66604	
Model	Sum of square	df	Mean square	F	p-value
Regression	835.442	1	835.442	300.985*	.000(b)
Residual	413.578	149	2.776		
Total	1249.020	150			
Variables	Unstandardized regression weight B	Standardized regression weight	Beta weight	t	p-value
(Constant)	2.368	.773		3.064	.003
Management of fund generates through school fees	.839	.048	.818	17349	.000

* Significant at p<.05

Analysis of the prediction of management of fund generates through school fees and university goal achievement produced an adjusted R² of .667. This indicated that the management of fund generates through school fees accounted for 66.7% of the determinant university goal achievement in the study area. This finding is a critical indication that management of fund generates through school fees is relatively high in the area of the study. The F-value of the Analysis of Variance (ANOVA) obtained from the regression table was F =300.985* and the sig. value of .000 (or p<.05) at the degree of freedom (df) 1 and 149. Hence, the null hypothesis two is rejected and its alternate upheld. The implication of this result is that prediction of management of fund generates through school fees is significant predictor of university goal achievement.

DISCUSSION OF THE FINDINGS

The result of the hypothesis one showed that management of fund generate through alumni association significant predict university goal achievement. The result finding is in agreement with the result of Banku and Bua (2012) who conducted a study to investigate the impact of old students' associations on the management of schools in zone B senatorial district of Benue state. The finding of the study revealed that Old Students Associations" contribution to school recruitment of teachers and maintenance of students" discipline significantly affect school management in zone B Senatorial District of Benue State. The findings of

this study also, in agreement with the findings of Akpan (2008) who carried out a study on alternative sources of fund university education in Nigeria. The result revealed a significant relationship between management of fund generated through school fees. The finding of this study is also in consonant with the report of the World Bank (2000) who reiterated that financing problem of education would have been ameliorated if the various sources that could contribute to education have been tapped appropriately. The finding discovered of school fees as alternative source of school fund is necessary to accomplish the educational goal of the government.

CONCLUSION

Based on the findings of the data collected and analyzed, the study concluded that management of fund generate through alumni association significant predict university goal achievement. Also, that management of fund generate through school fees significant predict university goal achievement in Cross River State, Nigeria.

RECOMMENDATIONS

Based on the findings and conclusion of the study, it was recommended that:

- i. The school management should account for the fund generated through alumni association in order to encourage more contribution from the association.

- ii. That the fund generated through school fees should be properly audited by the school management.

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