

# Alternative Strategies for Improving Internally Generated Revenue (IGR) of State Universities in Nigeria: Implications for Ebonyi State University (EBSU) Abakaliki

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**Abstract:** *There is perceived trend of low standard of University education in Nigeria for some time now which could be attributed to poor funding of the Universities particularly the State Government owned Universities. It is against this background that the present study ex-rayed the strategies for improving the Internal Generated Revenue (IGR) base of Ebonyi State University, Abakaliki. The study specifically focused on how the establishment of vocational centre, sport clubs, and skills acquisition centres in the universities could improve the IGR generation in the EBSU, Abakaliki. The design of the study was descriptive survey design. The instrument for data collection was structured questionnaire entitled "Strategies for Revenue Generation in Ebonyi State University" (SRGESU). The sample of the study comprised of one hundred and twenty (120) staff purposively selected for the study based on qualifications and experience. The data were analyzed with mean and standard deviation. The results of the study showed that the establishment of entrepreneurship training centres in the University can enhance the IGR of the State University, that the University partnership programmes or collaboration with other institutions can improve the University internally generated revenue base and that adoption and efficient utilization of e-payment of school fees and online registrations can help to increase the Internal Generated Revenue of the University. Based on these findings, the study recommends among other things that University managers should establish entrepreneurship training centres in Ebonyi State University to improve the sources of Internally Generated Revenue.*

**Keywords:** Strategies, IGR, University, Entrepreneurship Training Centres, Partnership Programmes and Online Payment/Registration

## 1. Introduction

The importance of revenue in the organizational growth and development of any institution be it social, economical, political, educational among others cannot be overemphasized. According to Hornby (2010), revenue can be defined as the income returned by an investment, the total income received from a given source or income generated for some political entity's treasury by taxation and other means. The term revenue has been defined by various authors in different ways. Adesoji (2013) defined revenue as the fund required by the government and institutions to finance its activities. These funds are generated from different sources such as taxes, borrowing, fine, fees etc. It is also defined as the total amount of income that accrues to an organization (public or private) within a specified period of time (Olusola, 2014). University revenue comprises of receipt from taxation as well as those which are not the proceeds of taxation, but of either the realization from the sale of admission form, schools fees, tuition fees, accommodation fees, association registration fees, or other interests and returns from loans and investment earning. Ayo-Sobowale and Akinyemi (2011) contended that revenue receipt include "routine" and "earned" income. For these reasons, according to them, revenue does not only include borrowing and recovery of loans from other parties, but it also includes tax receipts, donations, grants, fees and fines among others. It means that revenue amounts to the totality of all incomes that are within the reach for use.

Income in terms of money is one of the vital resources apart from human and material resources needed to manage an organization particularly the University system. It is

practically impossible to administer any institution of learning without finance. University is the apex of school system which is aimed at raising graduates in various disciplines or vocations of life. It is at this level of education otherwise known as higher education that vocational and functional skills as well as worthwhile behavior capable of helping the young ones to be contributive members of the society are acquired (FRN, 2004), through the development of skilled manpower. This implies that University education is central to the growth and development of any nation (Nigeria inclusive). For the University therefore to achieve these entrusted objectives, it must possess good financial capacity to carry out the set goals, programmes and all activities of teaching and learning. Finance is primary in carrying out all administrative functions. The society expects the schools system to raise graduates who are not only employable but also capable of giving assistance to the government in implementing her economic, social and political policies as well as ensuring growth and meaningful development in the society. Such expectation is in tandem with proper funding of higher education. A properly funded institution provides a template for quality education through guaranteed academic pursuit where expected high level manpower is generated. It is also acknowledged that apart from the human resources, among the several factors which contribute to the achievement of the goals and objectives, adequate funding has been identified as possibly the most crucial in maintaining and improving the quality of education (Idialu & Idialu, 2012).

Despite the generally accepted fact that fund is a key factor in positive transformation of the education system in African countries, Nigeria being inclusive, the governments have not

paid adequate attention to funding of the education industry (Nwadiani, Mon, 2000). Undoubtedly the financial challenge facing university education in Nigeria is gross under funding which could be linked to undue reliance on Government for funds by university managers (Eragbe, 2014). There appears to be a strong link of inadequacy in funding to current state of economic depression in the country as well as high level of corruption ravaging the country. The double jeopardy seems to exacerbate the challenges facing the education system. This has resulted to excessive inadequacy of infrastructure and facilities for teaching and research which have remained a clog in the wheel of effective administration of Nigerian Universities (Aina, 2002). The situation put the management of Universities under undue stress (Nwadiani & Ofoegbu, 2005) and as a result they are incapacitated in transforming the universities towards effective teaching, research and community services. Likewise the management could hardly embark on capital or other palpable development of their institutions; a situation which in turn has adversely affected capacity building and total development. For instance, most basic school plants and facilities such as physical structures, public address systems, video conferencing facilities which are common features in foreign institutions of learning are either unavailable or in short supply in Nigeria. Ogbogu (2011) stated in his study that the academic staff did not attend workshops and conferences regularly and that there was a drastic reduction in the award of research grants and fellowships all due to lack of funds particularly on the state Universities which Ebonyi State University is one of them. Most state Universities in Nigeria cannot pay their staff or even promote them as at when due not to talk more of organizing workshops, conference or symposium as in-service training needs. This could be attributed to poor funding of the state Universities.

Nigeria is the lowest in Africa in terms of budgetary allocation to the Universities education. Below is the comparison of budgetary allocations to some Universities in Africa in 2012, see figure 1.

S/No.	Country	%Budget Allocation to Education	Position
1	Ghana	31.0	1 <sup>st</sup>
2	Cote d' Ivore	30.0	2 <sup>nd</sup>
3	Uganda	27.0	3 <sup>rd</sup>
4	Morocco	26.4	4 <sup>th</sup>
5	South Africa	25.8	5 <sup>th</sup>
6	Swaziland	24.6	6 <sup>th</sup>
7	Mexico	24.3	7 <sup>th</sup>
8	Kenya	23.0	8 <sup>th</sup>
9	United Arab Emirate	22.5	9 <sup>th</sup>
10	Botswana	19.0	10 <sup>th</sup>
11	Iran	17.7	11 <sup>th</sup>
12	Tunisia	17.0	12 <sup>th</sup>
13	Lesotho	17.0	12 <sup>th</sup>
14	Burkina Faso	16.8	13 <sup>th</sup>
15	Norway	16.2	14 <sup>th</sup>
16	Colombia	15.6	15 <sup>th</sup>
17	Nicaragua	15.0	16 <sup>th</sup>
18	India	12.7	17 <sup>th</sup>
19	Nigeria	8.42	18 <sup>th</sup>

**Figure 1:** Annual budgetary allocation on education,  
**Source:** World Bank, 2012

The above figure showed that Nigeria is the lowest country in terms of monetary allocation for the management of the Universities. The State Government owned Universities are grossly under-funded. According to various sources, the allocation trend is abysmally retrogressive; a trend that has the tendency to destroy qualitative education in the country if not checkmated. Abayomi (2013) affirmed that the highest budgetary amount appropriated to education and by inference the tertiary institutions was 10% in 2013. The Federal Government of Nigeria (2012) worried about the incessant complaints of poor funding of public institutions of learning advised University managers through the National Universities Commission (NUC) to explore various ways of generating ten percent (10%) of their expected revenue from within and outside their institutions towards solving their finance related problems rather than depend almost entirely on subsidizations by Government. Several institutions of learning especially the higher institutions are already capitalizing on the Federal Government directive. Some university managers have devised means of generating extra revenue towards meeting the developmental needs of their institutions. Indeed evidence abound of such revenue drive and the most obvious are the commercial ventures. It is imperative therefore to devise alternative strategies for improving the IGR of State Universities in order to ensure functionality and quality assurance in state Universities in Nigeria. According to Pearce (2004), strategy is a large-scale future-oriented plan for interacting with the competitive environment to optimize achievement of organization objectives. Thus, a strategy represents a firm game plan, which provides a framework for managerial decisions, and its key components are the organization's mission, profile and external environment Strategy is also a course of action, including the specification of resources to achieve a specific objective (Akinsulire, 2008). Any Universities considered to be economically viable must put in place strategies to attract adequate internally generated revenue and be less dependent on Federal and State governments Allocation. The overriding objective according to Dike (2000) is to collect the maximum revenue with the minimum economy and non-interference with the staff tax payer. The basic strategies that are currently in use to mobilize revenue from the tax sources of income that accrues to the states as relevant tax authority (Ojo, 2003) includes: original assessments; self assessment; deductions at source; back duty assessments; establishment of small scale business enterprises in the Universities, improvement of sports facilities which would attract sale of ticket through games, sport wear among others.

Education is the supreme vehicle for national development, socio-economic, scientific and technological advancement. Nevertheless, State Universities in Nigeria have been facing with financial challenges to manage the affaire of both teaching and non-teaching staff as well as material resources. University participation in financing education has never allocated up to 20% of its annual budget to education since 1960. The data from the Central Bank of Nigeria (2012) showed that the highest annual budget allocation to the education sector was 17.59% and this was in 1997. Other allocation made to the sector from 1960 to 2013 had been below 14%. This implies that on the average Nigeria spent 5.7% yearly from 1960 to 2013 on education which is grossly below the benchmark of 26% of the annual

budgetary allocation to education (UNESCO, 2010). Presently, the Nigerian economy is in recession, and many State Governments are facing financial crises as per adequately funding their Universities. This situation if not controlled would lead to low quality of University education in Nigeria. It is against this background that the present study examined the alternative strategies for improving the Internal Generated Revenue (IGR) in Ebonyi State University, Abakaliki.

## 2. Statement of the Problem

The value of the University education on the overall development of the Nigerian society cannot be underestimated. University education prepares youth for higher education and helps to raise functional graduates who would contribute their quota to socio-economic development of the society. Despite these entrusted objectives of the Universities in Nigeria, it seems not to have lived up to the expectation. This could be attributed to poor financial status of the universities particularly the state own Universities. Financial capacity of the Universities would have helped them to maintain good administration capable of ensuring effectiveness and efficiency. It appears that the financial challenge facing University education in Nigeria is gross under funding which could be linked to undue reliance on Government for funds by University managers. Such inadequacy of funding could also be linked to the depression in the country's economy as well as the high level of corruption in the country. Despite the obvious and enormous financial resources accruing to the country, the educational system is confronted with excessive inadequacy of infrastructure and facilities for teaching and research which have remained a clog in the wheel of effective administration of Nigerian Universities. The situation if not controlled by alternative strategies would put the management of Universities under pressure and consequently lead to poor academia.

Purpose of this study was to determine the strategies for improving the internally generated performances. Nevertheless, the problem of this study put in question form is: What are the strategies for improving the internally generated revenue of Ebonyi State University, Abakaliki? This is the gap that necessitated this study.

## 3. Research Questions

The following questions guided the study.

- 1) How could the establishment of entrepreneurship training centres in the University improve the EBSU IGR?
- 2) How could the University partnership programme or collaboration with other institutions improve the EBSU IGR?
- 3) How could effective use of the e-payment of school fees and online registrations with scratch card improve the EBSU IGR?

## 4. Method

Descriptive survey design was used for this study. This design is one that produces a snapshot of a population at a

particular point in time. Mallini and Cowan (2010) defined the design as the representative sample of the population consisting of individuals of different ages. This design was aimed at determining the alternative strategies for improving the Internally Generated Revenue (IGR) in Ebonyi State University Abakaliki. The area of this study was Ebonyi State University Abakaliki. EBSU is made up of four (4) Campuses- Faculty of Social Sciences, Humanities and Arts (Permanent Site Campus), Faculty of Education (Ishieke Campus), Faculty of Agricultural Sciences and Law (CAS Campus), and college of Basic Medicine and Sciences (Presco Campus). The university is located at the heart of Abakaliki Town. The population of this study comprised of all the six thousand seven hundred and twenty one (6721) academic and non-academic staff (EBSU Personnel Department, 2016). The sample of the study comprised of one hundred and twenty (120) staff purposively selected for the study based on qualification and experience. The instrument for data collection was structured questionnaire entitled "Strategies for Revenue Generation in Ebonyi State University" (SRGESU). The instrument is made up of two parts-A and B. Part A sought information on the personal data of the staff while Part B sought information on the respondents' opinions which was divided into three clusters. Cluster 1 elicited data on how establishment of entrepreneurship training centres in the University improve the EBSU IGR; Cluster B elicited data on how University partnership programme or collaboration with foreign agencies improve the EBSU IGR while Cluster C elicited data on the e-payment of school fees with scratch card improve the EBSU IGR. The instrument is made up of fifteen items on four point likert scale assigned numerically values as follow strongly Agree (AS) (4), Agree (A) (3), Disagree (D) (2), and strongly Disagree (SA) (1).

The instrument was subjected to face-validation by three specialists-one from Measurement and Evaluation (Department of Science Education), and two from the administration and planning (Department of Educational Foundations) all in EBSU. The measure of internal consistency of the instrument was established by administering the instrument to 30 staff of Federal University Ndufu Alike Ikwo, Ebonyi State which was different from the area of the study. The data collected was analysed through Cronbach alpha reliability approach with the aid of Statistical Package for Social Sciences (SPSS) which yielded the reliability coefficient of 0.78, 0.69, 0.77 and the general reliability index of 0.68. The questionnaire was administered to the 120 academic and non-academic staff of the university personally in order to make some clarifications on the item where the need arose. The whole 120 sets of questionnaire distributed were returned at completion. The data collected were answered using mean and standard deviation. Any mean score of 3.50 and above was termed strongly agreed, 2.50 to 3.00 was termed Agreed, 2.00 to 2.49 was termed Disagreed 1.00 to 1.49 was termed strongly disagreed.

## 5. Results

The data collected through questionnaire was analysed based on the three research questions developed for the study.

**Research Question 1:** How could the establishment of entrepreneurship training centres in the University improve the EBSU IGR?

**Table 1:** Mean and standard deviation of academic and non-academic staff on how the establishment of entrepreneurship training centres in the University improve the EBSU IGR

S/N	Items Description	Mean	Standard Deviation	Decision
1	Money generated from the registration in training programmes is a source of revenue to the University.	2.80	1.06	A
2	The sales of resource materials for training are a source of revenue to the University.	3.20	1.31	SA
3	The value added tax from the training centre is a source of revenue to the university management.	2.12	1.21	D
4	Money generated from procurement of certificate of training is a source of University revenue.	3.00	1.11	SA
5	The subsidy or grant generated from donor agencies for training of graduates is a source of revenue generation for the University.	2.58	0.78	A

**Grand Mean Score= 2.74**

The analysis of research question 1 on table 1 revealed that the academic and non academic staff of the University strongly agreed with the mean scores of 3.20 and 3.00 and 1.31 and 1.11 in item 2 and 4 that the sales of resource materials for training are a source of revenue to the University, that money generated from procurement of certificate of training is a source of University revenue. They also agreed with the mean scores of 2.80 and 2.58 with the standard deviation of 1.06 and 0.78 in item 1 and 5 that money generated from the registration in training programmes is a source of revenue to the University, that subsidy or grant generated from donor agencies for training of graduates is a source of revenue generation for the University. However, the staff disagreed with the mean score 2.12 and standard deviation of 1.11 in item 3 that the value added tax from the training centre is a source of revenue to the University. The grand mean score of all the respondents in item 1-5 was 2.78 which is greater than 2.50 benchmark for acceptance. Therefore, the establishment of entrepreneurship training centres in the University could improve the Internally Generated Revenue (IGR) of Ebonyi State University.

**Research Question 2:** How could the University partnership programme or collaboration with other institutions improve the EBSU IGR?

**Table 2:** Mean and standard deviation of academic and non-academic staff on how University partnership programmes or collaboration with other institutions improve the EBSU IGR.

S/N	Items Description	Mean	Standard Deviation	Decision
6	Collaboration with foreign training programme can attract revenue generation through financial return.	2.70	1.21	A
7	Collaboration with grand awarding institutions promotes the internally generated revenue of EBSU.	2.40	1.50	D
8	Affiliated University with other institutions increases the school fees of EBSU.	2.89	1.90	A
9	Extension of University online programme increases the students' population and promotes the IGR of EBSU.	3.01	1.30	SA
10	The money generated from awarding certificate to affiliated University promotes the IGR of EBSU.	2.96	0.74	A

**Grand Mean Score = 2.79**

The analysis of research question 2 in table 2 revealed that the academic and non-academic staff agreed with the mean scores of 2.70, 2.89 and 2.96 with 2.21, 1.90 and 0.74 for item 1, 3 and 5 that collaboration with foreign training programme can attract revenue generation through financial return, that affiliated University with other institutions increases the school fees of EBSU, that the money generated from awarding certificate to affiliated University promotes the IGR of EBSU. The analysis shows that the staff disagreed that collaboration with grand awarding institutions promotes the internally generated revenue of EBSU in item 2 with the mean score 2.40 and standard deviation of 1.50. The analysis further showed that the staff strongly agreed that extension of University online programme increases the students' population and promotes the IGR of University with the mean scores of 3.01 with the standard deviation 1.30. The grand mean scores of item 6 to 8 is 2.79 which is greater than the mean cut off point of 2.50. Therefore, the University partnership programme or collaboration with other institutions could improve the University internally generated revenue.

**Research Question 3:** How could the e-payment of school fees and online registration with scratch cards improve the EBSU IGR?

**Table 1:** Mean and standard deviation of academic and non-academic staff on how e-payment of school fees and online registration with scratch card improve the EBSU IGR

S/N	Items Description	Mean	Standard Deviation	Decision
11	Online and internet registration of the University boost the University IGR account.	3.10	1.11	SA
12	The e-payment of school fees through point of sale terminal (POS) increases the financial stability of the University IGR.	3.30	1.20	SA
13	Commission paid for draft and	2.41	0.68	D

	registration of scratch card pin improve the IGR of the University.			
14	E-payment of school fees reduce high rate of embezzlement of fund and this increases the IGR of the University.	3.40	1.20	SA
15	Online checking of results with scratch card increases the IGR of the University.	2.81	0.93	A

**Grand Mean Score = 3.01**

The analysis of research question 3 on table three revealed that the staff of the university strongly agreed in item 11, 12, and 14 with the standard deviation of 1.11, 1.20 and 1.20 that online and internet registration of the University boost the University IGR account, the e-payment of school fees through POS increases the financial stability of the University IGR and e-payment of school fees reduce high rate of embezzlement of fund and this increases the IGR of the University. The analysis also showed that the staff disagreed in item 13 with the mean scores of 2.41 with the standard deviation of 0.68 that commission paid for draft and registration of scratch card pin improve the IGR of the University. However, the staff agreed in item 15 with the mean score of 2.81 and standard deviation of 0.93 that online checking of results with scratch card increases the IGR of the University. The grand mean score of all the staff in item 11-15 was 3.01 which is greater than 2.50 benchmark for acceptance. Therefore, the e-payment of school fees and online registrations increases the Internally Generated Revenue of the University.

## 6. Summary of Findings

The following findings were obtained from the data analysed on tables:

- 1) That establishment of entrepreneurship training centres in the University enhances the IGR of the state University.
- 2) That the University partnership programmes or collaboration with other institutions could improve the University internally generated revenue.
- 3) That adoption of e-payment of school fees and online registrations increases the Internally Generated Revenue of the University.
- 4) That by encouraging e-payment of school fees through the use of POS will ease out payments and ensure accountability.

## 7. Discussion of Findings

This study explored information on the alternative strategies for improving the internally generated revenue of Ebonyi State University Abakaliki in this present economic meltdown or recession. The discussion of findings was made based on the three research questions developed for the study. The analysis of research question 1 revealed that the establishment of entrepreneurship training centres in the University enhances the IGR of the state University. The validity of this finding is because entrepreneurship training centres in the University creates room for self employment for the university staff and students and this reduce over dependency for Federal Government and State Government

funding of the University. The finding is in tandem with the finding of Omogui (2007) who maintained that over dependency of institutions of government for funding has remained impossible because of lack of self-employed to pay tax faithfully and the inability to device a means of assessing the income of those in self-employment, they have been evading tax so successfully to the shame of the Internal Revenue service. Money generated from registration, training and payment of certificates would add to the IGR account of the University. The finding also correlates with the findings of Adeniyi (2008) and Okojie (2010) whose findings postulates that universities generates revenues through bakery and manufacture of table water.

The analysis of research question 2 revealed that the University partnership programmes or collaboration with other institutions could improve the University internally generated revenue. This finding is in consonance with the finding of Ogbogu (2011) who submitted that the extension programmes and partnership of University to another in terms of affiliation of programme is a source of revenue mobilization of the Universities. This is because, it enable the university to advertise her programmes and increases the population of students thereby promoting the IGR through school fees and other tuitions. This is important because the standardization of programmes and students' capacity of the University determines the level of revenue generation.

The analysis of research question 3 revealed that that adoption of e-payment of school fees and online registrations increases the Internally Generated Revenue of the University. This finding also collaborates with the finding of Adewoye and Fasina (2008) who substantiated that e-payment of taxes, e-registration and collection reduces high financial mismanagement of institutions of government and this invariably boost the internally generated revenue of the institutions. This finding is importance, because corruption is everywhere in the universities particularly the state owned universities in Nigeria. Thus, using e-payment with scratch card would reduce fraud and other financial theft of the universities in Nigeria.

## 8. Conclusion

This study has explored information on the alternative strategies for improving the internally generated revenue of Ebonyi State University, Abakaliki. It is imperative to note therefore that financial capacity of the universities would reduce the over dependency for State and Federal Government funding. It is also imperative to note that the financial activities of the Universities are the major source of revenue of the University. This study therefore concluded that teaching and learning require an enabling environment which calls for adequate funding for the maintenance of facilities as well as addressing staff and student welfare matters, developmental issues and research. For this to take place, the University managers must utilize any of the strategies suggested by this study to ensure revenue generation and mobilization.

## 9. Recommendations

The following recommendations were made based on the findings of the study:

- 1) University managers should establish entrepreneurship training centres in Ebonyi State University to improve the Internal Generated Revenue.
- 2) Ebonyi state University and other state universities in Nigeria should partner with other higher institutions both within and abroad to ensure standardization of programmes of learning and create room for Internal Generated Revenue.
- 3) Ebonyi state university should adopt e-payment of school fees and online registrations with scratch card to stabilize her financial capacity and boost her Internal Generated Revenue.

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