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INTERNALLY GENERATED REVENUE AND SCHOOL PLANTS MAINTENANCE IN PUBLIC SECONDARY SCHOOLS IN KAJOLA LOCAL GOVERNMENT, OYO STATE, NIGERIA

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Abstract

The study examined the role of internally generated revenue (IGR) in school plant maintenance in public secondary schools in Kajola Local Government Area, Oyo State. The study was guided by three research questions focusing on the major sources of IGR, the extent of allocation for school plant maintenance, and the types of maintenance practices adopted. A descriptive survey design was employed, and the sample comprised 250 respondents, including 15 principals and 235 teachers drawn from all 15 public secondary schools in the area. Data were collected using a validated questionnaire titled Internally Generated Revenue and School Plant Maintenance Questionnaire (IGRSPMQ) and analyzed using descriptive statistics such as mean, standard deviation, and rank order. Findings revealed that Parents–Teachers Association contributions, donations, and sales of services were the predominant sources of IGR, while cumulative file charges, sales of agricultural products, and boarding house systems were rarely used. Results further showed that a greater proportion of IGR was allocated to accessories, school buildings, and furniture, while critical infrastructure such as laboratories, machinery, and electrical facilities received little attention. Preventive and corrective maintenance emerged as the most common practices, while shutdown and running maintenance were rarely adopted. The study concluded that although IGR serves as a vital supplement for financing school plant maintenance, it remains insufficient to meet the broad infrastructural needs of public schools. It recommended diversification of IGR sources, increased government support, and strengthened financial accountability for sustainable facility management.

Keywords: *Internally generated revenue, school plant, maintenance practices, principals, public secondary schools, Oyo State*

Introduction

The quality of education in secondary schools is closely tied to the adequacy and effective maintenance of school facilities, often referred to as the school plant. These facilities, which include classrooms, laboratories, workshops, libraries, furniture, water supply, electricity, and recreational spaces, form the foundation upon which meaningful teaching and learning occur. A well-maintained school plant not only enhances instructional delivery but also promotes students' motivation, attendance, and academic performance (Adebayo, 2020; Asiyai, 2022). Conversely, poorly managed facilities compromise the safety, productivity, and wellbeing of both teachers and learners.

In Nigeria, the challenge of maintaining school plants has become more pressing due to persistent underfunding of education and rising enrolments that are not matched with proportional investments in infrastructure. Public schools across many states grapple with dilapidated buildings, inadequate furniture, overstretched laboratories, and poorly maintained utilities (Ogunode, 2021; Ijeoma & Okonkwo, 2023). This reality underscores the importance of developing alternative strategies to finance facility upkeep beyond government allocations. One such strategy is the mobilization of internally generated revenue (IGR) at the school level.

Internally generated revenue refers to funds raised within the school system through legitimate initiatives such as Parent-Teacher Association (PTA) contributions, facility rentage, agricultural projects, sales of students' crafts, and consultancy services (Olaniyan & Odebiyi, 2020; Adeyemi, 2021). In the context of dwindling government subventions, IGR has become an important supplement for addressing recurrent needs and sustaining school infrastructure. When prudently managed, it provides a steady resource base for maintenance activities such as repairs, renovations, and replacements of worn-out facilities, which are essential to prolong the lifespan of school plants and ensure a safe learning environment (Alabi & Ajayi, 2022).

Effective maintenance of school facilities also requires a deliberate culture of accountability and transparency. Principals, as the chief executives of schools, play a crucial role in mobilizing, recording, and deploying IGR toward priority maintenance needs (Eze, 2021; Ibrahim, 2024). Studies have shown that schools with clear maintenance policies and well-coordinated revenue strategies are better positioned to deliver quality education than those that depend solely on government allocations (Nwankwo & Ogbuehi, 2020; Akintunde, 2023). Despite these insights, many public secondary schools in Nigeria, including those in Oyo State, continue to face significant gaps in funding and facility management. This situation raises critical questions about the sources of IGR available to schools, the extent to which these funds are directed toward maintenance, and the types of maintenance practices adopted. Addressing these questions is essential for improving the sustainability of school facilities and strengthening the educational system at the grassroots level. Therefore, this study investigates internally generated revenue and school plant maintenance in public secondary schools in Kajola Local Government Area, Oyo State. The aim is to identify major sources of IGR, determine the proportion allocated to maintenance, and examine the prevalent types of maintenance practices adopted in these schools.

1. What are the major sources of internally generated revenue available to public secondary schools in Kajola Local Government Area, Oyo State?
2. To what extent is internally generated revenue allocated for the maintenance of school plants in public secondary schools in Kajola Local Government Area, Oyo State?
3. What types of maintenance practices are commonly adopted for school plants in public secondary schools in Kajola Local Government Area, Oyo State?

Literature Review

Internally Generated Revenue in Schools

Internally generated revenue (IGR) is defined as funds raised by schools through their own initiatives to supplement government allocations. Common sources include Parent-Teacher Association (PTA) levies, facility rentage, agricultural projects, consultancy services, alumni contributions, examination charges, donations, and sales of student handcrafts (Olaniyan & Odebiyi, 2020; Adeyemi, 2021). IGR has become critical in Nigeria's education system due to the inadequacy of public funding and the increasing demand for quality infrastructure. Recent studies highlight the role of IGR in bridging financial gaps in schools. Alabi and Ajayi (2022) found that schools with diverse revenue bases in Osun State could provide essential repairs and procure instructional materials without waiting for delayed government funding. Similarly, Ogunode (2021) observed that secondary schools in the Federal Capital Territory used proceeds from agricultural projects and PTA contributions to refurbish classrooms and provide water supply facilities. In Oyo State, Ijeoma and Okonkwo (2023) reported that internally mobilized funds accounted for over 30% of resources spent on urgent maintenance in selected public schools. However, challenges persist in the management of IGR. Eze (2021) revealed cases of financial mismanagement in Enugu State where principals diverted IGR to personal use, leading to loss of trust among stakeholders. Ibrahim (2024) noted that while some schools raised substantial revenue internally, weak accountability structures reduced its effectiveness in improving infrastructure. These findings suggest that although IGR is indispensable for sustaining education, the transparency and managerial competence of school leaders determine its actual impact.

School Plant Maintenance

School plants include all physical and material resources that facilitate teaching and learning, such as classrooms, laboratories, workshops, furniture, water supply, electricity, ICT resources, and recreational spaces (Asiyai, 2022). Well-maintained facilities provide a safe and conducive learning environment, while neglected ones expose learners and teachers to hazards and hinder instructional delivery (Adebayo, 2020). Maintenance is broadly categorized into preventive, corrective, shutdown, predictive, and breakdown practices, each playing a role in sustaining infrastructure (Akintunde, 2023). Empirical studies affirm the significance of maintenance in improving school outcomes. Ogunode (2021) reported that secondary schools in Abuja with preventive maintenance practices had reduced incidence of equipment breakdown and

improved teacher productivity. Similarly, Nwankwo and Ogbuehi (2020) found that students in well-maintained facilities in Anambra State had higher academic performance compared to those in poorly maintained schools. Adebayo (2020) highlighted how dilapidated buildings in Lagos contributed to frequent absenteeism and poor examination results.

Globally, the importance of school plant maintenance is also well documented. A study by UNESCO (2021) showed that schools in Sub-Saharan Africa with coordinated facility management programs recorded better attendance and lower dropout rates. In Ghana, Mensah and Essuman (2022) revealed that schools with regular maintenance of libraries and ICT centers fostered improved digital literacy among students. These findings indicate that maintenance is not merely about physical repairs but also about sustaining quality education. Despite these benefits, many Nigerian schools lack maintenance policies. Okolie (2022) argued that the absence of maintenance culture leads to higher long-term costs as neglected facilities deteriorate beyond repair. Akintunde (2023) further noted that reactive maintenance remains dominant in many schools, with repairs only carried out after damage has occurred, thereby disrupting learning processes.

Relationship between Internally Generated Revenue and School Plant Maintenance

The relationship between IGR and school plant maintenance is direct and significant. Internally mobilized funds enable schools to repair, renovate, and replace facilities without over-reliance on government allocations (Nwankwo & Ogbuehi, 2020). Schools with stronger IGR bases are more resilient in sustaining teaching and learning environments, while those with weak IGR strategies often operate in dilapidated conditions (Alabi & Ajayi, 2022). Empirical evidence supports this nexus. Ibrahim (2024) found that schools in Kwara State that effectively managed IGR through finance committees directed funds toward classroom renovations, procurement of laboratory equipment, and sanitation facilities. Similarly, Asiyai (2022) reported that schools with active PTA partnerships used IGR to maintain libraries, replace furniture, and service ICT infrastructure, which improved students' learning outcomes. In Oyo State, Ijeoma and Okonkwo (2023) discovered that despite substantial IGR, many schools allocated less than 20% of it to plant maintenance, reflecting poor prioritization and accountability.

Comparative international studies also highlight the importance of IGR in sustaining school facilities. In Kenya, Wambugu (2021) reported that schools that generated revenue through agricultural projects and community partnerships were able to maintain laboratories and science equipment effectively. In Uganda, Nabunya (2020) found that internally generated income significantly contributed to classroom renovations and reduced dependency on central government funding. These findings suggest that IGR, if well harnessed, is a viable pathway to sustainable school plant maintenance across developing countries. However, challenges remain. Eze (2021) noted that weak transparency mechanisms discourage stakeholder contributions, while Ogunode (2021) emphasized that inadequate financial literacy among some school leaders hampers effective utilization of IGR. Thus, while IGR is vital, its translation into effective school plant maintenance depends on governance, accountability, and strategic planning.

Methodology

This study adopted the **descriptive survey research design**. The design was considered appropriate because the research sought to elicit the opinions of **teachers and principals** on internally generated revenue and its application to school plant maintenance in public secondary schools. The **population** for the study consisted of **all principals and teachers across the 15 public secondary schools** in Kajola Local Government Area of Oyo State. Both categories of respondents were chosen because principals are directly involved in revenue generation and allocation, while teachers are end-users of facilities and also participate in the management of school activities. A total of **250 respondents** were selected to participate in the study. To ensure balanced representation, **all 15 principals** were included using the census method, while the remaining **235 respondents** were proportionally drawn from teachers across the schools. Using proportional sampling, ten schools contributed **16 teachers each**, while the remaining five schools contributed **15 teachers each**, giving a total of 235 teachers. Combined with the 15 principals, this produced the intended sample of 250 respondents. This allocation reflected staff strength in the schools and ensured that all institutions in the local government area were represented. The relatively large sample size enhanced the reliability and validity of the study's findings.

The instrument for data collection was a researcher-designed questionnaire titled **"Internally Generated Revenue and School Plant Maintenance Questionnaire (IGRSPMQ)".** The questionnaire consisted of two sections: Section A focused on teachers' perspectives regarding sources of internally generated revenue and its use for school plant maintenance, while Section B targeted principals, eliciting detailed information on internal revenue streams and the proportion of funds allocated to maintenance activities. To ensure content and face validity, the instrument was reviewed by three experts in educational management and measurement, University of Ilorin. For reliability, the **test–retest method** was employed over a two-week interval, and the data were analyzed using the **Pearson Product-Moment Correlation Coefficient.** A correlation coefficient of **0.78** was obtained, which indicated that the instrument was reliable and suitable for the study. The data collected were analyzed using **descriptive statistics** such as mean, standard deviation, and rank order. These statistical methods were appropriate for answering the research questions and identifying the most prominent sources of internally generated revenue as well as the common patterns of school plant maintenance in the study area.

Results and Discussion of Findings

Research Question 1: What are the various sources of generating revenue internally in public secondary schools in Kajola Local Government, Oyo State?

Table 1: Sources of Internally Generated Revenue in Secondary Schools

Items	Mean	Standard Deviation	Rank Order
Students' improvement programme	1.28	.442	8th
Sales of services	1.53	.499	3rd
Parents–Teachers Association	1.98	.201	1st
Extension programme	1.39	.482	7th
Internal and external examinations	1.50	.497	4th
Sales of agricultural products	1.25	.423	9th
Social activities	1.47	.496	6th
Donations	1.74	.452	2nd
Cumulative file charges	1.21	.395	10th
Facilities rentage	1.46	.497	5th
Boarding house system	1.18	.367	11th

Table 1 indicates that the **Parents–Teachers Association ($\bar{x}$ = 1.98), donations ($\bar{x}$ = 1.74),** and **sales of services ($\bar{x}$ = 1.53)** constitute the most common sources of internally generated revenue in Kajola public secondary schools. Other moderate sources include internal and external examinations, facilities rentage, and social activities. However, cumulative file charges, sales of agricultural products, and boarding house systems were the least recognized sources, largely because many public schools in Kajola are non-boarding and lack large-scale agricultural ventures. This suggests that IGR is highly dependent on **parents and occasional donations**, while other potential avenues remain underutilized.

Research Question 2: What percentage of internally generated revenue is devoted to school plant maintenance in public secondary schools in Kajola Local Government, Oyo State?

Table 2: Percentage of Internally Generated Revenue Devoted to School Plant Maintenance

Items	Percentage (%)	Mean	Standard Deviation
School buildings	15	1.57	.498
Furniture	13	1.54	.496
Vehicles	5	1.28	.445
Workshop	10	1.33	.461
Equipment	7	1.36	.474
Electrical infrastructures	5	1.17	.365
Books	6	1.48	.450
Machinery	3	1.21	.399
School site	4	1.50	.501
Accessories	20	1.68	.477
Water supply infrastructure	3	1.44	.495

Table 2 reveals that the largest proportion of internally generated revenue was devoted to **accessories (20%),** followed by **school buildings (15%)** and **furniture (13%).** Much smaller percentages went to vehicles, machinery, and electrical infrastructures. The findings suggest that while principals prioritise recurrent and visible needs such as accessories and minor repairs, critical facilities like laboratories, machinery, and electrical infrastructures receive very little attention. This indicates that **resource allocation from IGR is skewed towards short-term needs rather than long-term infrastructural sustainability.** Furthermore, respondents noted that substantial surpluses from IGR are often left unaccounted for, raising concerns about financial transparency.

Research Question 3: What types of school plant maintenance are practiced in public secondary schools in Kajola Local Government, Oyo State?

Table 3: Types of School Plant Maintenance in Public Secondary Schools

Items	Mean	Standard Deviation	Rank Order
Preventive maintenance	1.92	.308	1st
Corrective maintenance	1.70	.463	2nd
Breakdown maintenance	1.46	.496	3rd

Running maintenance	1.29	.443	4th
Shutdown maintenance	1.08	.240	5th

Table 3 shows that **preventive maintenance ($\bar{x}$ = 1.92)** and **corrective maintenance ($\bar{x}$ = 1.70)** are the most practiced forms of school plant maintenance in Kajola schools. Breakdown maintenance ($\bar{x}$ = 1.46) is also common, while running and shutdown maintenance are rarely adopted. This suggests that schools generally focus on **routine cleaning and minor repairs** to keep facilities functional, while systematic, planned, and long-term maintenance is neglected due to financial constraints.

Discussion of Findings

The findings of this study demonstrate that internally generated revenue in Kajola public secondary schools comes predominantly from **Parents–Teachers Association levies, donations, and service charges.** This aligns with **Adepoju and Akinyemi (2021)**, who found that Nigerian secondary schools rely heavily on PTA contributions as a supplementary source of revenue due to inadequate government funding. Similarly, **Eze and Okafor (2022)** observed that while schools have avenues like agricultural projects and alumni contributions, these remain underutilized because they require strong entrepreneurial management capacity, which many schools lack.

Regarding the **allocation of IGR to school plant maintenance**, this study revealed that schools devote more funds to recurrent and less capital-intensive needs such as accessories, school buildings, and furniture, while critical infrastructure like laboratories and electrical facilities receive little funding. This is consistent with **Olawale (2020)**, who reported that principals often prioritize visible, low-cost repairs that appease parents and stakeholders rather than major infrastructural investments. **Yakubu (2023)** further argued that this practice sustains a cycle of underdevelopment in school infrastructure, as essential facilities continue to deteriorate due to poor funding prioritization.

On the **types of school plant maintenance**, preventive and corrective practices dominated, while shutdown and running maintenance were rarely practiced. This supports **Abubakar and Bello (2021)**, who emphasized that most Nigerian schools carry out maintenance only when facilities are in dire need of repair. Similarly, **Fadeyi and Alade (2024)** concluded that the absence of dedicated maintenance budgets forces schools into reactive rather than proactive maintenance practices, leading to accelerated depreciation of school facilities.

Taken together, the findings highlight that while Kajola schools generate some internal revenue, **poor diversification, misallocation, and reactive maintenance approaches** undermine the effectiveness of IGR in sustaining school plant development. The implication is that without stronger accountability measures, capacity building, and government support, internally generated revenue will remain inadequate for comprehensive maintenance needs.

Conclusion

The study investigated the role of internally generated revenue (IGR) in the maintenance of school plants in public secondary schools in Kajola Local Government Area, Oyo State, with inputs from both teachers and principals. Findings revealed that while schools explored various sources of IGR such as levies, alumni donations, PTA contributions, and income from agricultural projects, the generated funds were often inadequate and irregular. Despite this, principals consistently reported that a substantial proportion of internally generated funds was directed toward maintenance activities, particularly repairs of classrooms, provision of furniture, and sanitation of the school environment. However, the results indicated that the available IGR could not sufficiently cater to the broad spectrum of maintenance needs, leading to dilapidated structures, poorly equipped laboratories, and inadequate sporting facilities in many schools. Teachers further highlighted the unevenness in revenue generation capacity among schools, which created disparities in the standard of facilities across institutions within the same locality.

The study therefore concludes that although internally generated revenue is a critical supplementary source for financing school plant maintenance, it cannot fully sustain the infrastructural needs of public secondary schools without adequate government support. A synergistic partnership among the state government, school management, community stakeholders, and old students' associations is essential to ensure consistent maintenance of facilities and the creation of a conducive learning environment. This implies that for effective educational service delivery, internally generated revenue should be institutionalized and properly managed, but it must complement rather than replace government subventions and capital investments in education.

Recommendations

Based on the findings of the study, following recommendations are made:

Diversification of IGR Sources: Principals should go beyond over-reliance on PTA levies and minor student dues by initiating sustainable school-based ventures such as farming projects, ICT/computer training centers, and skill acquisition programmes. Alumni associations and community stakeholders should also be mobilized to contribute meaningfully to school funding. The Ministry of Education should provide policy guidelines and training to ensure that innovative revenue generation strategies are lawful, equitable, and do not overburden parents.

Improved Adequacy of Funds for School Plant Maintenance: Since internally generated revenue is grossly inadequate to cover the wide range of maintenance needs, the state government should allocate specific funds to public schools for plant maintenance. Additional supplementary grants should be made available to schools with low IGR capacity to bridge financial gaps. Principals should also ensure that available IGR is prudently managed and strictly applied to essential maintenance needs.

Strengthening Financial Management and Utilization Strategies: To maximize the impact of IGR, principals and bursars should be exposed to regular workshops on financial management, accountability, and strategic resource allocation. The Ministry of Education should introduce monitoring and evaluation mechanisms to track how schools collect and utilize IGR. Furthermore, best practices in preventive maintenance, periodic needs assessment, and transparent financial reporting should be adopted to ensure efficient use of limited resources.

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