

COST SHARING SYSTEM, CONSULTANCY SERVICES AND MANAGEMENT OF HIGHER EDUCATION INSTITUTIONS IN CROSS RIVER STATE, NIGERIA

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ABSTRACT

This study assessed cost sharing system, consultancy services and management of higher education institutions in Cross River State, Nigeria. Two research questions were used and two hypotheses were formulated to guide the study. Correlational research design was adopted for this study. Census technique was employed in selecting the entire sampled population of 197 heads of department in the four public higher education institutions in the area of the study. Two structured validated instruments tagged “Cost Sharing System, Consultancy Services Questionnaire (CSSCSQ)” and “Management of Higher Education Institutions Questionnaire (MHEIQ)” were used for data collection. The researcher analyzed the data collected through the use of Simple Regression analysis. The results of the study revealed that cost sharing system explained only 5% of variation in management ($R^2=0.05$), while consultancy services explained only 18% ($R^2=0.18$) in management of higher education institutions in Cross River State. Based on this result, it was concluded that cost sharing system and consultancy services significantly predicted management of higher education institutions in Cross River State, Nigeria. It was therefore recommended, that stakeholders in higher education institutions should share in the burden of funding education and managers of higher education institutions should effectively organize consultancy services in order to enhance the management of higher education institutions in the State.

Keywords: Management, higher institutions, cost sharing system, consultancy services, maintenance skills, institution-community relationship.

Introduction

Higher education in Nigeria plays a crucial role in contributing optimally to national development through the training and supply of relevant and skilled manpower. Manpower training in higher education institutions for instance, requires the use of human resources, material resources and effective management of these resources. The use of these resources depends on the availability of funds. Where funds are inadequate or not available the desired goal of man power training by higher education institutions for national development may not be realized. Hence the need for innovative funding practices such as cost sharing system, consultancy services, to mention a few. Moreover, the coordination and utilization of these resources - human resources, material resources, as well as the funds, in realizing the goal of manpower training by higher education institutions becomes necessary. This is where management comes in. Since higher educational institutions are educational institutions of complex activities carried out by people and are coordinated by management, their effective management are imperative if the desired results must be achieved.

Management controls both human and material resources for the general purpose of achieving targeted goals. According to Ameen, Olowoselu and Dauda (2017), management in tertiary institutions is the individual or group of people saddled with the responsibility to control, to manage and to organize both human and material resources in tertiary institutions to meet desired results. The importance of higher education in the supply of high-level manpower for the socio-political and economic development of a nation cannot be underestimated. Higher education influences and moderates the level and dimensions of development of the nation (Agi, 2017). This probably explains the reason for the growing concern of all stakeholders in higher education on the changes that may affect it and at the same time the implications the changes may have on its management and administration (Udey, Ebuara, Ekpoh & Edet, 2019). Hence, the recent policy developments in Cross River State: Governor Otu's 2025 inauguration of governing councils for University of Cross River (UNICROSS) and the new University of Education and Entrepreneurship (UEE) Akamkpa, which was specifically created to address funding challenges. Similar effort could be noticed from The Cross River State Commissioner for Education's two-year anniversary report (August 2025) which details on "total transformation" and "innovative education" policies as measures for innovative funding for the effective management of higher education in the State. However, efforts were not directed towards cost sharing system and consultancy services as innovative funding practices. These innovative funding practices are briefly discussed in turn as follows:

Cost sharing system. Cost-sharing system is a system where all stakeholders (government, parents, students, employers and philanthropists) are involved in funding education. Cost-sharing in higher education generally refers to a shift in the burden of higher education costs from its being borne exclusively or predominantly by government, or taxpayers to its being shared with students and/or their parents (Chihombori, 2013). It is either the introduction of shared responsibilities of education costs between the government and the beneficiaries, who are the students and their families or the introduction of sharp increases in tuition to cover part of the costs of instruction or of the user charges to cover more of the costs of lodging, food, and other expenses of student living that may hitherto have been borne substantially by governments (taxpayers) or institutions (McCaffery, 2019). Cost-sharing in higher education is aimed at increasing total resource availability for effective management.

Another innovative funding practice is consultancy services. Consultancy service is a professional service that provides expert advice for a fee. The service can involve either advisory

or implementation services (Garba, 2017). Consultancy services in higher education includes education reform and development services; curriculum and instructional design services; assessment and evaluation of educational projects, policies, programmes and interventions; recruitment and enrolment assistance; strategic planning and management for education; staff recruitment and development (Radix Management Consulting, 2021). These services in higher education institutions increase resource base thereby enhancing effective management.

It was based on the need to explore innovative practices for fund generation in order to effectively manage higher education institutions that the researcher seek to examine the relationship that exist between cost sharing system, consultancy services and management of higher education institutions in Cross River State, Nigeria.

Statement of the problem

Desired results are the ultimate targets of effective management. Therefore, managers of higher education institutions utilize resources to achieve the needed results of their institutions. Effective management of higher education institutions entails the use of resources to bring about the targeted goals such as researches that meets local needs, teachings that leads to the acquisition of necessary skills by the students, rewarding services to the community and the innovative generation of funds for the procurement of facilities and equipment. These required targets are achieved if human resource, material resource, programmes and records are effectively managed. However, these desired results are far from being reached by managers of higher education institutions in Nigeria, especially in this study area. Managers of higher education institutions are unable to provide a conducive atmosphere in the institutions for meaningful researches that meets local and international needs, effective teachings that enables skill acquisition by the students and thus become employable, beneficial community services and innovative generation of finance for the acquisition of facilities and equipment.

Funds needed to provide resources for the effective management of higher education institutions are grossly inadequate. This has incapacitated managers of higher education institutions in many ways as observed in the study area. Although government has tried to fund higher education institutions, and managers of higher education institutions have embarked on revenue generation ventures such as alternative funding strategies, yet satisfactory result is still not in sight. While previous studies in Cross River State have examined Education Management Information System (EMIS) effectiveness in 2025, including the 2025 Federal University Oye-Ekiti (FUOYE) study on Entrepreneurship Education funding and the 2023 University-industry linkages in South-East Nigeria, none has specifically quantified the predictive power of cost sharing and consultancy services on institutional management. Hence, the need for this study on cost-sharing system, consultancy services and management of higher education institutions in Cross River State, Nigeria.

Research questions

1. To what extent do cost sharing system predict management of higher education institutions in Cross River State?
2. What is the extent to which consultancy services predict management of higher education institutions in Cross River State?

Hypotheses

The following null hypotheses were formulated to guide the study:

1. Cost sharing system do not significantly predict management of higher education institutions in Cross River State.

2. Consultancy services do not significantly predict management of higher education institutions in Cross River State.

Methodology

The research design adopted for this study was the correlational research design. The descriptive research design measured the relationship between the variables without the researcher controlling either of them. The design would guide the researcher in finding whether a positive change in innovative funding practices (independent variable) would lead to a positive change in the management of higher education (dependent variable). The area of study was Cross River State – University of Calabar (UNICAL), University of Cross River state (UNICROSS), the now Federal University of Education and Entrepreneur (FUEE) Akamkpa (Formally College of Education Akamkpa when the data was actually collected) and Federal College of Education Obudu (FCE). The target population for the study was all the Heads of Departments (HODs) in the four public higher institutions in Cross River State. They were chosen for the study because they are directly involved in the management of fund in their respective departments. The sample for the study was all one hundred and ninety-seven (197) HODs, this was done through census sampling approach since the population was reasonably manageable. The main instrument for data collection was the researcher's prepared questionnaires, which were validated by two experts each in Measurement and Evaluation and Management of Higher Education. The reliabilities of the instruments were established through the Cronbach's alpha method, the instruments had the reliability coefficient estimates of 0.75 and 0.90 for cost sharing system and consultancy services respectively. The data collected was analyzed using simple regression.

Results

Hypothesis one:

Cost sharing system does not significantly predict management of higher education institutions in Cross River State.

Table 1 presents the summary of data and Simple Regression analysis of the prediction of cost sharing system on management of higher education institutions in Cross River state, Nigeria. The result in Table 1 shows that the analysis of variance in the regression output produced an F-ratio of 10.322 ($p < 0.05$), which is statistically significant at 0.05 probability level with 1:195 degrees of freedom. This means that the data for cost sharing system fits the model better than if the cost sharing system was not added to the model, which means that cost sharing system contributed to the observed variance in management of higher education institutions in Cross River State. The result in Table 1 also shows a regression coefficient (R) of 0.224 and a coefficient of determination (R^2) of 0.050. This implies that 5.0% of the variation in management of higher education institutions in Cross River State is accounted for, by the variation in cost sharing system in the higher education institutions in Cross River State. Thus 95.0% of the variance in management of higher education institutions in Cross River State is attributed to the effect of other variables considered in this study.

Similarly, the result of the regression weights of the predictor variable (cost sharing system) in Table 1 shows positive coefficients (B and Beta) of 0.390 and 0.122 respectively. This means that cost sharing system has a direct positive influence on management of higher education institutions in Cross River State, and a unit increase in the cost sharing system in higher education institutions in Cross River State would lead to a 0.390-unit improvement in management of higher education institutions in Cross River State. Accordingly, the result in Table 12 shows a t-value of 3.213 ($p < 0.05$). This implies that cost sharing system contributed significantly to the variation in management of higher education institutions in Cross River State. With this result therefore,

hypothesis one is rejected. This means that cost sharing system significantly predicts management of higher education institutions in Cross River State, Nigeria.

Table 1: Summary of data and simple regression analysis of the prediction of cost sharing system on management of higher education institutions in Cross River State, Nigeria

R	R-Square	Adjusted R-Square	Std. Error of the Estimate		
.224	.050	.045	3.524		
Model	Sum of Squares	Df	Mean Square	F-ratio	Sig.
Regression	128.507	1	128.507	10.322	.002*
Residual	2427.798	195	12.450		
Total	2556.305	196			
Variable	B	Std. Error	Beta	T	Sig.
Constant	45.453	1.512		30.055	.000
Cost sharing system	.390	.122	.224	3.213	.002

- a. Criterion: Management of higher education institutions.
- b. Predictors: (constant), Cost sharing system.

Hypothesis two:

Consultancy services do not significantly predict management of higher education institutions in Cross River State.

The two variables in this hypothesis were consultancy services and management of higher education institutions in Cross River State. Management of higher education institutions was measured in terms of material resource management, human resource management, programme management and records management. Both variables – consultancy services and management of higher education institutions in Cross River State, in this study, were measured continuously. To test for this hypothesis, Simple Regression analysis was applied to the data. The result of the analysis was presented in Table 2.

Table 2 presents the summary of data and Simple Regression analysis of the prediction of consultancy services on management of higher education institutions in Cross River State. The result in Table 2 shows that the analysis of variance in the regression output produced an F-ratio of 7.512 ($p < 0.05$), which is statistically significant at 0.05 probability level with 1:195 degrees of freedom. This means that the data for consultancy services fits the model better than if consultancy services was not added to the model, which means that consultancy services contributed to the observed variance in management of higher education institutions in Cross River State. The result in Table 2 also shows a regression coefficient (R) of 0.224 and a coefficient of determination (R^2) of 0.180. This implies that 18.0% of the variation in management of higher education institutions in Cross River State is accounted for, by the variation in consultancy services in higher education institutions in Cross River State. Thus 82.0% of the variance in management of higher education institutions in Cross River State is attributed to the effect of other variables considered in this study.

Similarly, the result of the regression weights of the predictor variable (consultancy services) in Table 2 shows positive coefficients (B and Beta) of 0.228 and 0.180 respectively. This means that consultancy services has a direct positive influence on management of higher education institutions in Cross River State and that a unit increase in the consultancy services in higher education institutions in Cross River state, would lead to a more than a unit improvement in

management of higher education institutions in Cross River State. Accordingly, the result in Table 2 shows a t-value of 1.229 ($p < 0.05$). This implies that consultancy services contributed significantly to the variation in management of higher education institutions in Cross River State. With this result therefore, hypothesis two is rejected. This means that consultancy services significantly predict management of higher education institutions in Cross River State, Nigeria.

Table 2: Summary of data and simple regression analysis of the prediction of consultancy services on management of higher education institutions in Cross River State, Nigeria.

R	R-Square	Adjusted R-Square	Std. Error of the Estimate			
.424	.180	.003	3.607			
Model	Sum of Squares	df	Mean Square	F-ratio	Sig.	
Regression	19.663	1	19.663	7.512	.022*	
Residual	2536.641	195	13.008			
Total	2556.305	196				
Variable	B	Std. Error	Beta	T	Sig.	
Constant	47.658	2.119		22.494	.000	
Consultancy services	.228	.186	.180	1.229	.220	

- a. Criterion: Management of higher education institutions.
- b. Predictors: (constant), Consultancy services.

To find the relative contribution of each of the individual cost sharing system and consultancy services to the variation in management of higher education institutions in Cross River State, a test of regression weight was carried out and the results were presented in Table 3. Table 3 shows that the calculated t-values for cost sharing system (3.213, $p = 0.000$) was significant at 0.05 level of significance and consultancy services (1.229, $p = 0.000$) was also significant at 0.05 level of significance.

Similarly, the result in Table 3 shows that cost sharing system (3.213, $p < .05$) was the strongest predictor of the variance in management of higher education institutions in Cross River State, followed by consultancy services (1.229, $p < 0.05$), both contribute significantly to the interactive effect of innovative funding practices on management of higher education institutions in Cross River State in the Multiple Regression model.

Table 3: Regression weights of the predictor variables

Variables	B.	Std. Error	Beta	T	Sig.	Rank
(Constant)	36.549	4.403		8.301	.298	
Cost sharing system	.390	.122	0.224	3.213	.000*	1 st
Consultancy services	.228	.186	.180	1.229	.000*	2 nd

- a. Criterion: Management of higher education institutions.
- b. Predictors: (constant), Cost sharing system and consultancy services.

Discussion of findings

The analysis of the first hypothesis which stated that cost sharing system does not significantly predict management of higher education institutions in Cross River State revealed that cost sharing system significantly predicted management of higher education institutions in Cross River State in terms of material resource management, human resource management,

programme management and records management. This implies that the extent to which there is adequate cost sharing system in higher education institutions in Cross River State determines the extent of management of higher education institutions in the State. This result suggests that management of higher education institutions in Cross River State varies with the level of involvement in cost sharing in higher education institutions in the State. This result means that the more higher education institutions in Cross River State are adequately funded through the innovative practice of cost sharing system, the more the managers of the institutions are able to procure resources that will help them to manage their institutions effectively. The nature of this positive result is that funds are necessary in the effective delivery of education, such that its adequacy enhances the ability of the system to secure adequate teaching and learning resources for effective teaching, learning and research. Obviously, improvement in higher education institutions involvement in cost sharing system increases the capacity of the managers of the institutions to provide effective management through the adequacy of material resources, human resources, relevant programmes and up to date records for effective education. This implies that as cost sharing system increases in higher education institutions, managers of the institutions are able to deliver quality education for sustainable national development, thus enhancing their effective management of the institutions.

This result agrees with the findings of Kaegon (2016) ($\beta = 0.380$) who examined stakeholders' involvement in the financing and management of tertiary institutions for sustainable national development and found that stakeholders' involvement in financing higher education institutions increases resource availability and hence improves effective management leading to sustainable national development, and recommended that stakeholders should partner with government to finance higher education institutions for effective management and sustainable national development, and recommended that stakeholders should partner with government to finance higher education institutions for effective management and sustainable national development. Similarly this result is in tandem with the findings of Ayo-sobowale and Akinyemi (2011) ($\beta = 0.390$) who investigated funding strategies for quality university education: The Principle of Fiscal Justice and discovered that the Principle of Fiscal Justice or Benefiters' Payers' principle of Fairness where all stakeholders (government, parents, students, employers and individuals or groups) are to share in the burden of funding higher education institutions, increase the resource base of the institutions for the effective management of the institutions and quality education, and recommended that all stakeholders of higher education institutions, as beneficiaries of the institutions, should contribute in funding the institutions to raise the resource base of the institutions for effective management and quality education. These findings affirm the positive and direct relationship between cost sharing system and management of higher education institutions in Cross River State with standardized Beta of 0.390 realized in this hypothesis, which implies that both cost sharing system and management of higher education institutions vary in the same direction. This result is occasioned by the fact that the provision of material resources, human resources, relevant programmes and records depend on the extent of innovative funding practices provided in the institutions. Thus, the more stakeholders of higher education institutions are involved in making funds available in the institutions, the more managers of higher education institutions are able to utilize the resources effectively to meet the goals and objectives of the institutions.

The result of this analysis further revealed that cost sharing system significantly predicted management of higher education institutions in Cross River State with a t-value of 3.213 ($p < 0.05$). The result also revealed an unstandardized Beta of 0.390. This implies that there is a

significant positive relationship existing between cost sharing system and management of higher education institutions in Cross River State, and that improved participation of stakeholders in higher education institutions' cost sharing system increases the capacity of higher education institution managers to secure resources needed for the effective running or management of the institutions for quality education. This means that the aim of cost sharing system in higher education institutions is to increase total resource availability, be it infrastructures, equipment or personnel, to enhance efficiency of resource use by managers of higher education institutions, thus making them effective. This result is in line with the findings of Keeling (2018) ($\beta = 0.380$) and Johnson (2020) ($\beta = 0.370$) who found that cost sharing payments of tuition by higher education students promotes efficiency in higher education financing and delivery as such payments make students and families more discerning consumers, while higher education managers become more responsive, effective and conscious providers. This affirms the positive direct relationship between cost sharing system and management of higher education institutions in Cross River State (Beta = 0.390) realized in this hypothesis.

However, this result may be occasioned by the fact that managers of public higher education institutions in Cross River State have adequate managerial competence to manage and utilize available funds judiciously in their institutions to realize their institutions' goals and objectives. It may also be that sometimes available funds are mismanaged, misappropriated, and misdirected by managers of higher education institutions, thus, impeding their effective management of material resources, human resources, relevant programme and records. The result may also be that managers of higher education institutions are able to generate funds internally through the innovative practice of cost sharing system and manage the funds effectively to meet their institution's goals and objectives. This is because sometimes managers of higher education institutions may not be able to generate funds internally through cost sharing system to augment low budgetary allocations by government and even if they do, they may not be sincere or competent to utilize the funds judiciously. This implies that the extent of management of higher education institutions in Cross River State, which is measured by the effective management of material resources, human resources, relevant programmes and records, may also be related to the managers been able to utilize available funds judiciously and the extent to which they are to generate funds internally through the innovative practice of cost sharing system to meet their institutions' goals and objectives.

Hypothesis two

The analysis of the second hypothesis which stated that consultancy services do not significantly predict management of higher education institutions in Cross River State revealed that consultancy services significantly predicted management of higher education institutions in Cross River State. This implies that the extent to which consultancy services are adequately provided in higher education institutions in Cross River State determines the extent of management of higher education institutions in the State. This result suggests that management of higher education institutions in Cross River State has direct relationship with the extent of consultancy services provided in higher education institutions in the State. This result means that the more consultancy services are increasingly provided in higher education institutions in Cross River State, the more resources would be made available in the institutions for effective management of the institutions to achieve the institutions' goals and objectives. The direction of this result is because no managers of higher education institutions may manage their institutions effectively without recourse to the availability of resources. It is also obvious that the extent of management of higher education institutions depends significantly on the availability of resources in the

institutions. Thus, as adequate resources are made available through the innovative funding practice of consultancy services, managers of higher education institutions are able to manage material resources, human resources, relevant programmes and records effectively.

This result agrees with Owoeye and Oyebade (2014) ($\beta = 0.249$) whose findings on consultancy services and management of tertiary education demonstrates that more consultancy services in tertiary institutions increases resources and improves management effectiveness in the institutions and so recommended that more consultancy services be explored in tertiary institutions for the continual improvement of the managers of the institutions. This result is affirmed by Goodman and Pedi (2018) ($\beta = 0.530$) who noted that consultancy services on short courses on salesmanship, entrepreneurship, real estate management and research and development in tertiary institutions generates funds for the procurement of resources needed for the effective management of the institutions. Similarly, Garba (2017) ($\beta = 0.349$) submitted that consultancy services on library automation, indexing, digitization and information communication technology are viable means of financing higher education institutions as more resources are secured for the smooth and effective management of the institutions. These expressions above by the foregoing researchers affirms the positive and direct relationship between consultancy services and management of higher education institutions in Cross River State with standardized Beta of 0.180 realized in this hypothesis, which implies that both consultancy services and management of higher education institutions vary in the same direction, such that increased consultancy services leads to increased funds leading to increased resource availability which in turn increases or improves managerial effectiveness. This result implies that adequate resources provided from innovative funding practices such as consultancy services in higher education institutions may help managers of higher education institutions to manage their institutions effectively.

The result of this analysis further revealed that consultancy services significantly predicted management of higher education institutions in Cross River State with a t-value of 1.229 ($p < 0.05$). This result also revealed an unstandardized Beta of 0.228. This implies that there is a significant direct relationship existing between consultancy services and management of higher education institutions in Cross River State, and that improvement in the level of consultancy services provided in higher education institutions leads to improvement in funds raised and then improvement in resources for the effective management of the institutions. This result supports Oloko and Nwosu (2016) ($\beta = 0.290$) whose findings shows that improvement in consultancy services on running classes for JAMB, WAEC and BECE in secondary schools leads to improvement in fund generation which also improves resource availability needed for the effective management of the schools. In line with this result Williams (2016) found that better consultancy services provided in tertiary institutions brings in better funds to procure better resources for the better management of the institutions. This affirms the significant direct relationship between consultancy services and management of higher education institutions in Cross River State (Beta = 0.180) realized in this study.

However, this result may be attributed to the fact that managers of public higher education institutions in Cross River State have maintenance skills. This is because without adequate maintenance of resources made available in the institutions, the institutions may still be suffering from insufficient resources. Sometimes the higher education institution managers may have the required maintenance skills but lack will and motivation of ensuring that the institutions' resources are in good condition and functional. This result may also be that there is harmonious relationship between the institutions and their neighbouring communities. This is because some resources are provided by host communities when the communities are in good relationship with the institutions.

This means that the extent of management of higher education institutions in Cross River State may also relate to the extent to which the managers of higher education institutions in the State have good maintenance culture, as well as the extent to which there is a strong institution-community relationship.

Conclusion

Based on the result of the study, it was concluded that while cost sharing system and consultancy services showed significant effects, they explained only 5% and 18% of variation respectively, indicating that other unmeasured factors (e.g. leadership quality, government policy, infrastructure maintenance) are more important determinants of institutional management in Cross River State.

Recommendations

Based on the results of this study, the following recommendations were made:

1. The Tertiary Education Trust Fund (TETFund) reforms, eliminating middlemen from training contracts saved billions of taxpayers' money. Following the TETFund reform model, institutions should establish direct Memoranda of Understandings (MoUs) with training providers rather than using vendors. This will enhance the efficiency of resource use (by higher education managers being accountable to stakeholders), leading to improved and effective management of higher education institutions in the State in terms of material, human, programme and records.
2. Managers of higher education institutions in Cross River State should organize consultancy services on areas including but not limited to education reform and development; curriculum and instructional design; assessment and evaluation of educational projects; policies, programmes and interventions; recruitment and enrolment assistance; strategic planning and management of education; education leadership and governance; and education resource mobilization management in their institutions in order to increase their resource base thereby enhancing the effective management of institutions in the State.

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