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PUBLIC FINANCIAL INTERVENTION AND THE DEVELOPMENT OF INFRASTRUCTURE IN NIGERIAN UNIVERSITY: A STUDY OF TERTIARY EDUCATION TRUST FUND (TETFUND)

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Abstract

The study examined Public Financial Intervention on the Development of Infrastructure in Nigerian University: A Study of Tertiary Education Trust Fund (tETFUND). The university which is the citadel of learning for harnessing and training manpower to be engaged for societal growth in faced with myriad of problems among which is inadequate funding for development of infrastructure. These problem include poor structure, poor library and laboratory equipment, staff training, research programmes etc. that is why tETFUND is put in place as an intervention agency to cushion the effect of funding in the university system. A survey research design will adopted for the study, three hypotheses will be postulated to guide the study. Pearson Product moment correlation coefficient will used to analyzed the data with SPSS Version 20.0, descriptive statistic such as percentage and chart will also be used to analyze the data related to the study objectives. The findings of the study will discovered that tETFUND made good effort to ameliorate the problem of funding in Nigeria university base on statutory allocation and has perform to some extent in providing the number of infrastructure such as office block, classroom block, libraries, laboratories and provision of internet facilities under the (NIP) Normal Intervention, Project, (SIP) Special Intervention Project etc. it will also be discovered that (tETFUND) made tremendous effort to intervene in various aspect such as improving, upgrading, construction and renovating the facilities in Nigeria university. The study will also discovered that tETFUND uses 2% assessable profit of Limited Liability Company and some special grant as it sources of revenue. It was also established that some donor agency such as The Need Assessment Project, Central Bank, Universal Provision fund by (NCC) also compliment tETFUND interventions. The study recommends hat, tETFUND should continue but with some adjustment to adequately provide universities with adequate funds to help them revamp their dilapidated and ailing infrastructure. The study will also suggest that the 2% assessable profit should be increase to 5%. It is recommends also that tETFUND should be allowed to continue its intervention pursuit in order to improve the quality and standard of structural facilities in Nigeria university system. This would by extension ensure essential transformation of the entire university infrastructure and subsequently the development of the Nigeria university system.(word count, 285).

Keywords: Public, Financial, Development, Infrastructure, University

1. Introduction

Finance is the life wire of corporate management in public and private sector of all economic, historical antecedents of university education in Nigeria has however indicated that funding is both an economic

and political expression of the state, funding is used to determine who get what, where, when and how much among sectors of the economy. As an economic expression of the state (economic policy). Funding represent the efficient planning and equitable distribution of scarce State resources between

competing ends in the economy. This is why Abubakar (1997) observed that public budget is the center point of politic and macro-economic decisions. Budgetary allocator is indeed constrained by both political consideration of distributive justice as well as economic efficiency considerations. Hence, whenever, the junta position of economic and political consideration it often heard the upper constraint come hitherto play in university education funding in Nigeria, political consideration often had the upper hand. This is not only because other competing factor or function of the state economy deserve fair share of not equitable allocation but also because funding has become instrument of political control (taming) of the intelligential in University communities who want to criticize an intellectual and natural arena of every government policy. Education is a pre-requisite for national development because it affects all other sectors and consequently a neglect of the education sector translates to significant malfunctioning of other sector of the economy. The educational sector suffered a lot of problem ranging from lack of proper supervision and monitoring, inadequate funding, mismanagement and misallocation of resources etc. many policies have been put in place by different administration to address the aforementioned problem in Nigeria. (9) at a glance 2010).

The Tertiary Education Trust Fund TETfund was established by the government as an intervention mechanism to reduce the problem of funding in the university educational system and in order to enhance the quality and standard of education particularly at the tertiary level. The tertiary education Trust Fund was primarily established to ensure adequate funding of the sector particularly at the tertiary level which will serve as a pre-requisite in providing quality and standard educational facilities and structures for the people in solving the myriad of the problem facing university educational system. This problem includes poor structure, inadequate library and laboratory equipment's, poor infrastructural facilities, poor innovative and creative approach to learning, poor scientific information and technological literacy, Inefficient allocation of the meager resource available to the sector etc.

Tertiary Education Trust Fund (TETfund) came into being at a time when the education sector has suffered many years of neglect by successive governments which resulted in large scale decay of institutional facilities, physical structure, academic teaching and research equipment etc. in addition teacher morale has been dampened and genuine interest in teaching and learning has been eroded in our educational system.

To reinvigorate university funding capacities in order to restore efficiency and quality in university operation, various reform measures have been put in place since 1990's (Christiana 2011 p75). The most outstanding innovation introduced to boost university funding is the establishment of Education Trust Fund (ETF). The Education Trust Fund (ETF) was established in 1991 to facilitate the execution of project aimed at improving the quality of education in Nigeria. In order to generate sufficient fund, the Act which established it approved 2% education tax on the accessible profit of all registered companies in Nigeria. And currently the ETF is a major source of funding for various institutions in Nigeria. The ETF has been directed by the Federal Government to assist universities commence, complete and rehabilitate capital project in the tertiary institutions.

The importance of education to the development of any nation cannot be over emphasize. It is this realization that prompted the UNESCO to recommend a baseline of 26% budget allocation to education for member state. Over the year, the Nigerian education system has been confronted with number of problem, the most critical of which is funding.

The implication for underfunding of university education has devastating spiral effects on the university system itself and the entire education sector because the university is the center nerve of education system and stakeholder of all other level of education, secondary and primary school and other tertiary level like polytechnic and colleges of education directly receives their education from universities. Specifically, low funding of education in sub-Saharan Africa according to World Bank (2010) has an adverse effect on the quality and relevance of

education programs. Africa is the only region in the world that has experienced a decrease in the volume of current public expenditure per student (30% over the last 15 years). Universities are finding it extremely and increasingly difficult to maintain teaching staff, lecture halls are overcrowded and buildings are falling into disrepair. Teaching equipment is not replenished, investment in research and training for new teachers is insufficient and many teachers must supplement their income by providing services to the private sector. At worst, the lack of resources may lead to student protest and strikes that jeopardize the completion of academic year" (World Bank 2010).

The above scenario is what Babalola (2001) described as crisis situation in Nigeria education system. Lack of adequate funding has clearly impaired the performance and standard of Nigerian universities as the vicious circle of inadequate fund, helplessness, frustration and recrimination is continually fed in a mutually reinforcing manner (Kayode 2002).

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Statement of the problem

The emergence of TETFund was expected to be the starting point of solving the myriad of problems facing university infrastructural development in Nigeria. But there is a discrepancy between the expectation from the agency and its performance. Though past

researcher has shown that the gap is due to mismanagement of the available funds, other researcher argued that it is because of political interference, some maintained that corruption is the basis and some argued on poor monitoring and supervision. There must be reason as to low performance of the Tertiary Education Trust Fund toward solving the problem facing the university system in terms of infrastructure development in Nigeria.

Objective of the study

Generally, the thrust of the study is public financial intervention on the development of infrastructure in Nigerian university: A study of TETFund specifically, the specific

Objective of the study are:

- i. To ascertain the level of infrastructural development in Nigerian university particularly by TETFund.
- ii. To find out if funding has impacted on the state of infrastructure development by TETFund.
- iii. To investigate the influence of project implementation as facilitated by TETFund on infrastructural development
- iv. Find out ways forward to enhance the performance of TETFund toward developing the infrastructure in Nigerian University

Hypothesis

In an attempt to examine public financial intervention and the development of infrastructure in Nigerian university, a study of TETFund. The researcher deemed it necessary to make specific hypothetical statement which would be tested to prove or not they are valid. They are as follows:

- i. Ho: Tertiary Education Trust Fund (TETFund) intervention does not play an important role in the infrastructural development of Nigerian University.
- ii. H1: Tertiary Education Trust Fund (TETFund) play important role in the infrastructural development of Nigerian University particularly
- iii. Ho: Tertiary Education Trust Fund (TETFund) level of funding has no significant

- direct effect on the development of infrastructure in Nigerian University
- iv. H1: Tertiary Education Trust Fund (TETfund) level of funding has significant direct effect on the development of infrastructure in Nigerian university
 - v. Ho: There is no significant influence of project implementation as facilitated by TETfund on infrastructural development
 - vi. Hi: There is a significant influence of project implementation as facilitated by TETfund on infrastructural development

Significance of the study

The study observe that many research and academic paper have been written on the subject matter of university administration, especially on curriculum, teaching method but did not focus directly on funding especially as it relates to intervention funding on the development of infrastructure in Nigerian university. For instance, Judith (2005) managing fiscal and budgetary crisis in Nigeria University (1986-2001) focused mainly on the mismatch between revenue and expenditure of the university in the perspective of a financial management. The study did not address the public financial intervention on the development of infrastructure but centered on budgetary management strategies. Also Abdullahi (1998) "A study on the level of funding of Nigeria university system" An impact of increase enrolment on infrastructure. In his study he declined funding is incidental not instrumental to infrastructure development.

This study is unique and significant based on the following:

- i. The study will fill the gaps left out by other researchers in this area and take a challenge to feel the gap which will help in academic discuss.
- ii. The study will assist policy maker, university administrator, moderator, and implementer on the need to re-strategize their effort toward proper utilization of the intervention fund of the trust as a basis for developing their infrastructure.
- iii. The study within the academic parlances scholars who may wish to undertake

assessment studies, comparative studies will find this study relevant in laying the foundation of their own researches. Thus, this adds to the frontiers of knowledge.

- iv. The study will also help to ascertain the level of development of infrastructure by TETfund. The finding of this study will help to revamp the level of intervention by TETfund where they have reneged from their responsibilities to improve the level of infrastructural development in universities system.

2. Literature Review

2.1 Empirical Review

There are number of research on the TETfund and their management in Nigerian tertiary institutions. Agha (2014) examined funding university Education in Nigeria and its implications on the performance of these institutions. The African political economy model was used in explaining the financial state of Nigerian Universities. The findings revealed that although the Federal Government provides about 90 percent funds, it has not been able to successfully finance the system due to economic, social and political depression. This is evident in poor quality of teaching and research, poor conditions of work and insufficient attention to staff development. The consequence is that goals of university education in Nigeria are yet to be achieved.

Umar (2020) examined the influence of Tertiary Education Trust Fund intervention on academic activities in Bayero University, Kano, he used Business Education Department in the university. Areas of concentration were on provision of physical infrastructure and research and learning. Survey research design was employed; the population for the study was four hundred and eleven academic staff. Two research objectives were raised. These were to determine the influence of Tertiary Education Trust Fund intervention on provision of physical infrastructure. The second was to the influence of Tertiary Education Trust Fund intervention on research and learning. These research objectives were also translated into research hypotheses and were tested with independent t-test at 0.05 level of significance. A self-designed questionnaire was used to collect data. The first finding of the study revealed

that Tertiary Education Trust Fund intervention has not contributed significantly to the provision of physical infrastructure while the second finding showed that Tertiary Education Trust Fund has contributed to increased research and learning in the university. On the basis of the findings it was recommended that Tertiary Education Trust Fund should provide funds for provision of physical infrastructure for Business Education Departments in Bayero University.

Victoria , Onyeike, and Eseyin (2021) undertakes an eleven-year period study of the activities of Education Tax Fund (ETF) upon Nigerian tertiary institutions with the target of revealing how Education Tax Fund has helped in enhancing the educational development of Nigerian Tertiary Institutions. Various analytical tools were employed in appraising data generated from the publications of the operations department of the Education Tax Fund and some other Federal Government publications. The research found out that ETF has made significant positive impact towards improving the educational sector in Nigeria by construction of various intervention projects and improving the teaching and learning conditions of both students and lecturers., and that each tertiary institution has its own criteria (subject to TETFund directives) for determining which lecturer becomes a beneficiary. Conclusively, the researcher is of the opinion that the ETF has the potential of alleviating the chronic under-funding of the educational sector and that in future, if properly utilized the fund will continue in no small measure towards revitalizing the educational system in Nigeria.

Zakari, (2022) examined the impact of Tertiary Education Trust Fund interventions in Nigerian universities and its implications for sustainable development, a case study of Ebonyi State University. Content analytical approach was adopted while public goods theory was used as a theoretical framework. The study reviewed the contributions of scholars in this field. Data were extensively sourced from documentary papers from which the three major objectives of the study were accomplished. Findings of the study showed that Tertiary Education Trust Fund intervention in Nigerian universities particularly

Ebonyi State University (EBSU) have impacted positively on the infrastructural and human development of the institution. The study recommended among others, a reduction and/or total elimination of unhealthy bureaucratic bottlenecks involved in accessing Tertiary Education Trust Fund, utilization of honest and competent contractors in executing Tertiary Education Trust Fund projects and involvement of donor agencies to assist government in funding the state university in Ebonyi State University. This, if tenaciously adhered to, will launch Ebonyi State university better footing.

A survey was conducted by Amerthey (2022) to compare Ghana education trust fund and Liberia tertiary education trust fund. In specific terms, the study assesses the trend of the financing of the two tertiary education institutions, their objectives and impact of the education trust fund. Guided by the interpretive theory of social constructivism, this study used qualitative document analysis and interview techniques to investigate the perceptions of university administrators of these institutions. Twenty-five participants each from the two universities were selected for this study. The first phase of the study analyzed existing government and policy documents on education, particularly those on the TETFund and LETFund. The second phase of open-ended interviews investigated the perceptions of participants of the study. The findings of the study indicated a tremendous contribution of the TETFund towards higher education development in Ghana while LETFund contribution of Liberia education trust fund was low in the areas of academic and residential infrastructural development, provision of scholarships and financial assistance to needy students, contributions to faculty research and development and the establishment of a student loans scheme.

Iliyasu (2023) carried out a survey on Education Trust Fund building projects in some tertiary institutions in north central Nigeria, with the aim of ascertaining the causes of time overrun of those projects. The survey was carried out with the help of a structured questionnaire administered to clients, consultants and contractors alike. Oral interview was equally conducted to clarify some gray areas identified. The data collected were analyzed using

descriptive. Analysis of variance and chi-square methods of data analysis. The results show that 73.91 per cent of forty six (46) projects surveyed in this zone had cases of time overrun and four major factors were identified to be responsible which are: design changes, poor contract management, poor financing and mismanagement of mobilization fee by the contractors. The study concludes that time overrun can be prevented by given due consideration to design and planning at the inception of the project by the parties involved.

2.2: Theoretical frame work

The theory to be used in this study is systems theory as popularized by David Easton as an approach to the analysis of political system. He sees political system as having many different parts but working harmoniously to achieve a specific or some objectives. Here political system has been regarded as an open system. In other words, “authoritative allocation of values” is made because there are corresponding demands from the society or environment; it becomes “authoritative” because it gets popular “supports” from the environment. In David Easton’s terminology, the political system receives “input” from the “environment” in the form of “demands” and “supports”, it produces “outputs” in the form of “policies and decisions”. The outputs flow back into the environment through feedback mechanism: giving rise to fresh “demands”

Management by objectives theory

This theory was propounded by Drucker (1954). This is one of the prominent theories used in the field of management. This theory is renowned for its ability to guide any organization towards setting and achieving defined goals or objectives. This theory assumed that managers should avoid “the activity trap”. That is, getting so involved in their day to day activities that they forget to adhere to principles regarding the sustenance of the reasons why the organization was established. One of the focal point of Management by Objective was that instead of just a few top-managers taking the center stage on all organizational matters, all managers of sub-units should participate in the strategic planning process. This will help greatly in the implementation of

organizational plan. The theory also assumed that managers should implement a range of performance systems which are designed to help the organization to function well.

The relevance of this theory to this study is that Tertiary Education Trust Fund needed to create impact in universities by focusing on their objectives and to ensure that all is done to achieve the needed goals. Also, sub-units of Tertiary Education Trust Fund headed by various sub-heads should be carried along in the policy decisions and implementations of Tertiary Education Trust Fund’ goals. Efforts must be made to ensure that each of the sub-units’ objectives are harmonized for the overall development of the university system. Indeed, each sub-unit of Tertiary Education Trust Fund must focus on attaining the overall goal of Tertiary Education Trust Fund. For example, the infrastructural development unit may be focused on the provision of infrastructures, while that of human resources department will strive to train and retrain lecturers through sponsorships and grants. The research and development unit will focus on carrying out research that will contribute meaningfully to the universities.

3: Methodology

3.1. Research design

In this study, the research design that was adopted is the survey design. The research work will focus on the quantitative design which attempt to reduce social phenomenon to quantifiable data which can then be statistically analyzed, focusing on the link and attribute across several cases.

3.2. Sample size and sampling technique

The purposive sampling technique was adopted for the study. The purposive sampling technique is a technique where the researcher selects the sample of the study using his/her judgment according to some identified characteristics. Here, management and TETfund staff was purposive selected from the study. The larger the size of the sample, the more representation of the total population and more reliable the generalization about the total population because larger size reduce the standard error of measurement (Olabisi 2004). The total population of TETfund staff of 400.

3.3. Method of data analysis

Pearson product moment statistical technique was also used to test the hypothesis for the relationship between each of the variable identified and infrastructural development. The formula is given as

$$r = \frac{N \sum XY - (\sum x)(\sum y)}{\sqrt{[N \sum x^2 - (\sum x)^2][N \sum y^2 - (\sum y)^2]}}$$

Where:

N	=	number of pairs of scores
$\sum xy$	=	sum of the products of paired scores
$\sum x$	=	sum of x scores
$\sum y$	=	sum of y scores
$\sum x^2$	=	sum of squared x scores
$\sum y^2$	=	sum of squared y scores

Decision Rule

When calculated r-val is greater than the table value, reject null hypothesis and vice versa

Hypothesis two

Tertiary Education Trust Fund (TETFUND) level of funding has no significant direct effect on the development of infrastructure in Nigerian Universities.

Independent variable: level of funding

Dependent variable: infrastructural development

Statistical technique: Pearson product Moment Correlation

Hypothesis three

Tertiary Education Trust Fund (TETFUND) project implementation has no significant direct effect on the development of infrastructure in Nigerian University

Independent variable: project implementation

Dependent variable: infrastructural development

Statistical technique: Pearson product Moment Correlation

4. Discussion of findings

Hypothesis one that stated that Tertiary Education Trust Fund (TETFund) intervention does not significantly play an important role in the infrastructural development of Nigerian University was rejected. This implies that Tertiary Education Trust Fund (TETFund) intervention significantly plays an important role in the infrastructural development of Nigerian Universities. This could be due to the fact that most of the facilities and infrastructural materials that are provided in the school are functions of the intervention programmes of TETFund. In most cases, the laboratories, libraries and other facilities like the library and teaching materials that are used in most institutions are provided using the intervention programmes of the school. This is why even in the research questions; the research clearly indicates that respondents agree that most of the infrastructures that are provided are products of intervention programme of TETFund.

The findings of the study were in line with that of Ibrahim (2015) that carried out a study to examine the implementation of TETFund intervention programmes in selected universities in North West. The study adopted a survey research design to select a sample of 489 staff of six universities. The result showed that implementation of TETFund projects in these universities are poor. However, the result showed that there is a strong relationship between TETFund implementation and infrastructural development in tertiary institutions.

Hypothesis two that stated that Tertiary Education Trust Fund (TETFund) level of funding has no significant direct effect on the development of infrastructure in Nigerian University was rejected. This implies that there is a significant direct effect on the development of infrastructure in Nigerian University. This could be due to the fact that finance is the life wire of the school system. It provides the opportunity for programmes to be executed and all forms of facilities provided. The findings were in line with that of Suleman (2016) that carried out a study on factors that impede the implementation of TETFund programmes in tertiary institutions in North-West, Nigeria. The study findings showed that limited funding; official corruption, tribalism, political interference and mismanagement of public

properties are major factors that affect the implementation of TETFund programmes in tertiary institutions.

Hypothesis three that stated that there is no significant relationship between Tertiary Education Trust Fund (TETFund) project implementation and infrastructural development was rejected. This implies that there is a significant relationship between Tertiary Education Trust Fund (TETFund) project implementation and infrastructural development. This could be due to the fact that majority of the problems that most tertiary institution face is not because the finances are not there to execute the projects but the inability of the management to execute or implement what they have outline to do. Thus, where these projects are implemented, it helps in development of infrastructural ability of the system. The findings of the study were in line that of Gregory (2016) that carried out a study on assessment of implementation level of TETFund projects in University of Lagos, Nigeria. The findings of the study showed that the implementation of TETFund projects in the university is low.

Based on the function expected to be delivered by TETFund as an intervention agency. The disbursement were 100% but in tranches to ensure the success in the activities of TETFund as an intervention agency toward developing infrastructural facilities. The following table presented and analyzed all the allocations and disbursement for each year from 2010 – 2016 the allocation are categories under Special Intervention Project (SIP). Normal Intervention Project (NIP) Entrepreneurial Intervention Project (EIP) High Impact Intervention (HIP) merged project and approval in principle.

5. Conclusion and Recommendationa

After an in-depth investigation and analysis of data collected from TETFund, The findings of the study showed that funding is critical in the development of infrastructures in universities in Nigeria. The finding also showed that project implementation influences infrastructural development in universities. The implication of this is that when universities are established they should be adequately funded and the needed infrastructures should be provided that will

facilitate students, management and staff academic activities. The research concludes that the impact of TETFund on the development of tertiary institution cannot be overemphasize. TETFund is one of the most coordinated interventionist program since independence. TETFund fund intervention has succeeded in unifying and improving the structural facilities in Nigeria universities and on the basis of that, it should be further strengthen and empowered by the federal government to continue tackling the problem facing the university system. With the effort of TETFund at present and some modification in TETFund strategy and manner of approach, the problem facing the structural and infrastructure facilities facing university would one day be history looking at the success and achievement recorded by TETFund. Therefore, As an intervention agency, TETFund should be maintained and modified in order to continue solving the infrastructural deficit in Nigerian universities.

Based on the findings and conclusion of the study, the following recommendations were made

- i. TETFund should adequately provide their services to universities in order to help them revamp their dilapidated and ailing infrastructural facilities
- ii. Government and officials of TETFund should ensure that universities implement funds that are allocated to them to build their infrastructural facilities
- iii. Government should provide a mechanism that will ensure that fund provided to universities is actually used for the purpose for which it was provided.
- iv. TETFund should be allowed to continue its intervention pursuit in order to improve the quality and standard of structural facilities in university system this would by extension ensure essential transformation of the entire university infrastructure and subsequently the development of the university system.
- v. The 2% assessable profit of Limited Liability Company should be increased by 5% and the federal government should put more effort to increase the special grant supplied to TETFund which will enable the agency to improve their sourcing power to

deliver their services effectively and efficiently. This will boast the effort of TETFund toward tackling the problem facing the university education system.

- vi. TETFund should institute a time frame for the completion of project to beneficiary institution owing to the few cases of non-completion of some project and abandonment of some project. This is

recommended because of few cases of non-completion, poor quality of some project, delay in completion etc. A local fund management committee to beneficiary institution should be set up to checkmate the project under construction and their report should be considered and be treated with seriousness by management of TETFund intervention.

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