

CHAPTER ONE

INTRODUCTION

Background to the Study

There can not be any realistic national transformation in the absence of relevant and functional educational revolutions and practices. This is because education has remained a veritable instrument for promotion and sustenance of national transformation. The Federal Republic of Nigeria, through its Ministry of Education, stated that education will continue to be highly rated in the national development plans because education is the most important instrument of change, as any fundamental change in the intellectual and social outlook of any society has to be preceded by an educational revolution¹. Education is, therefore, a vital tool for growth, transformation and survival. The history of tertiary education funding in Nigeria is as old as the establishment of the tertiary institutions. This dates back to 1948 when the University College, Ibadan (UCI), was established following the Elliot Commission's recommendation on education in Nigeria. The Elliot Commission was set up in 1943 to report on the organization and facilities of the existing centres for higher education in British West Africa, and to make recommendations regarding future tertiary institutions' development in that area².

The UCI was affiliated to the University of London, and was later accorded a university status in 1962 and named University of Ibadan (UI). B.O. Ukeje noted that UCI was funded from two main sources. The Nigerian government provided 70 percent of the funds while United Kingdom provided 30 percent of the total recurrent cost³. Additionally, from 1960 to 1970, five more universities were established, following Ashby Commission's Report. The Ashby Commission was set up in 1959 to conduct an investigation into Nigeria's needs in the field of post- secondary school certificate and Higher Education over the next twenty years, (1960 -

1980). Four of these five tertiary institutions were regional universities and their years of establishment are as follows, University of Nigeria, Nsukka, in 1960, Ahmadu Bello University Zaria in 1962, University of Ife, Ile-Ife in 1962, University of Lagos in 1962 and University of Benin, Benin City, in 1970 by the Federal Government of Nigeria. All these five universities and the University of Ibadan brought the number of universities in Nigeria to six as of the year 1975 and they are all regarded as the first generation universities⁴.

Until 1975, these first generation universities were well funded by their proprietors (federal and regional governments). Ukeje also pointed out that in ABU, for instance, from 1962 to 1975, there was no substantive difference each year between the amount requested by the university and the amount received from the Northern Regional Government. He further stated that there were years in which the amount received was slightly more than the amount requested. Perhaps, this could be attributed to what G. Yesufu stated that between 1950s and 1960s, Northern, Western, Mid-Western, and Eastern Regional Governments devoted from 25 per cent to 30 per cent of their annual budgets to education. In 1975, the federal government of Nigeria established seven more universities and took over the existing four regional universities. This announcement made the total number of universities under federal government control to be 13 universities⁵. According to C. Onyeonoru, the 1975 period marked the beginning of the problem of tertiary education funding in Nigeria. To corroborate his view, he cited B.O Ukeje, that after 1975 and 1976 session at ABU for the first time a recorded shortfall of 20 per cent in the amount requested was observed. This situation can be inferred that there is negative correlation between funding of these tertiary institutions and establishment of more universities in Nigeria⁶. This inference could also be supported by the study of the World Bank on the problem of financing higher education in the whole of Africa. This means more tertiary institutions competing for the

limited resources in order to make provision for access to higher education. As a result of an increase in the demand for higher education, the federal and state governments established more public tertiary institutions from 1980 thereby creating more funding issues⁷.

Moreover, for the federal government to address this ugly trend confronting tertiary institutions in Nigeria, it adopted the Ashby Commission's Recommendations on Higher Education. One of the Commission's suggestions was the setting up of a National University Commission to have undisputed control over the affairs of the tertiary institutions in Nigeria, particularly in terms of finance, quality assurance of the courses offered in these tertiary institutions and staff development⁸. In response to this Ashby Commission's recommendation, the NUC was accorded an advisory status in 1962 to tertiary education and to ensure adequate funding of these tertiary institutions in Nigeria.

Additionally, prior to taking over of existing regional universities in 1975, the NUC was reconstituted through Decree No. 1 of 1974, as a statutory body for receiving block grants from the federal government and allocating them to federal and state controlled public tertiary institutions in accordance with such funding formula or parameters as may be laid down by the National Council of Ministers or Federal Executive Council, and performing other related functions. The funding parameters instituted by federal government and directing to NUC for implementation can be viewed as a policy or control measure to direct the affairs of these federal and state owned institutions in terms of financial issues⁹. More so, as a result of these daunting teaching, research and infrastructure challenges, tertiary institution managements have consistently identified funding issues as a critical challenge to discharging their mandate effectively like other agencies such as Petroleum Development Trust Fund (PDTF), Petroleum

Trust Fund (PTF), Universal Basic Education (UBE), Millennium Development Goals (MDGs) apart from NUC have helped out in one way or the other¹⁰.

The federal government's effort to further address the financial malady in education was not only centered on tertiary institutions alone, rather education at all levels. This is because education is seen as a vehicle for achieving national development which is a product of evolution through series of historical development. This effort was demonstrated by the federal government through the establishment of Education Trust Fund (ETF), in 1993. The ETF was created via Education Tax Decree No 7 of 1993, law of the federal government of Nigeria and amended by Education Tax Decree no 40 of 1998. This body is saddled with the responsibility of administering the 2 per cent education tax on profit from every company registered and doing business in the shores of Nigeria through Co-operate Affairs Commission (CAC)¹¹. Specifically, the ETF Board of Trustees administered the tax revenue imposed by the decree establishing it and disbursed same to the levels of education in Nigeria in addressing the following : works center and prototype development, staff development and conference attendance, library system at the different levels of education, research equipment procurement and maintenance, higher education book development fund, redressing any imbalance in enrolment, tax mix as between the higher educational institutions, and execution of the nine years compulsory education program. Therefore, it could be concluded that ETF was established to assist or supplement in the execution of projects relating directly to teaching and learning, research development and education across boards. The ETF due to its mandate has been overburdened and overstretched and could only render palliative support to all levels of public educational institution in Nigeria with duplication of responsibilities and with the aid of other educational funding agencies setup after ETF such as PDTF,UBE, MDGs among others. The mandated funding bodies could not

revamp the financial muzzling in the higher institutions as the decay, rot and dilapidation of infrastructure continued due to paltry funds that were available to the agencies¹².

However, the Education Tax Act of No.7 of 1993 as amended by Act No.40 of 1998 was repealed in a bid to have a lasting and functional system of financial assistance to the institutions of higher learning as Tertiary Education Trust Fund (TETFund) Act of 2011 was promulgated. It was established as an intervention agency under the Education Tax Act Cap. E4, Laws of the Federation of Nigeria, 2004 and Education Tax Fund Act No.7 of 1993. The Act repealed the Education Tax Act Cap. E4, Laws of the Federation of Nigeria, 2004 and Education Tax Fund Act No. 17, 2003, and leading to establishment of the Tertiary Education Trust Fund charged with the responsibility of managing, disbursing and monitoring education tax to public tertiary institutions in Nigeria. The main source of income available to the agency is the two per cent education tax paid from the assessable profit of Companies and Banks registered and doing business in Nigeria by the Corporate Affairs Commission (CAC). The Fund is specifically for provision and maintenance of essential physical infrastructure, teaching and learning, instructional materials and equipment, research and publication, academic staff training and development. This financial assisting body was established specifically to revamp the poor funding malady experienced by public tertiary institutions in Nigeria since ETF has other statutory mandates in the education sector¹³. Thus, TETFund was established to fill in the lacuna created by ETF in funding education at all levels but to concentrate on the tertiary institutions to meet the global standard.

Statement of Problem

Education, which has the potential for national transformation would not be offered without adequate funding as efforts so far made in the sector were adjudged insufficient¹⁴. This

has resulted in the poor performance of graduates of Nigeria public tertiary institutions especially those from the institutions under study. These problems included; un-conducive learning environment, poor school library, poor science laboratories, inadequate administrative office complexes, inadequate lecture halls and theaters, among others which are grossly lacking within the institutions¹⁵.

TETFund as an educational funding body has not gained deserved attention by historical scholars, hence the non-existence of documented accounts of its impact on education within the research area. The available documentations on TETFund were adjudged dearth and inadequate. Although, several studies have been done on educational funding, none is known to have comprehensively and adequately examined the challenges of TETFund in public tertiary institutions in Owerri, Imo State from 1993 to 2015. Consequently, the public is not aware of the dissimilarity existent in the features and mandates of TETFund and other educational funding agencies that preceded TETFund. This, therefore, constitutes the main rationale behind this study which will add vigour to the recycling knowledge by scholars and imbue into the populace the adequate and necessary information on TETFund¹⁶.

Purpose of the Study

There is a general decay in human and material resources in Nigeria tertiary institutions due to poor funding, especially the ones in the area under study before TETFund assistance. The TETFund is an intervention agency meant to assist Nigeria public tertiary institutions' developments with provision of projects and manpower¹⁷. In view of this, this study seeks to provide an insight into the understanding of the primary objectives of TETFund to tertiary institutions in Imo State. In specific terms, this research, among other things, would:

- identify the components of TETFund intervention in enhancing tertiary institutions' developments, especially the ones under study;
- ascertain the extent in which TETFund interventions have improved educational development in the public tertiary institutions within the area under study;
- determine the impact of TETFund intervention on curriculum development in these institutions;
- determine the extent of TETFund intervention in the provision of infrastructural facilities in these tertiary institutions;
- ascertain the impact of TETFund intervention on the development of research and journal publications in these institutions;
- ascertain whether TETFund intervention has assisted academic staff training and staff development in the institutions under study;
- determine the impact of TETFund intervention on the development of tertiary institutions in Imo State;
- explore the problems impeding TETFund in the disbursement of the benchmarks;
- examine how TETFund monitor the bond given to these public tertiary institutions in Imo State;
- explore the funding problem of tertiary institutions in Imo State before the intervention of TETFund; and
- recommend solutions to these problems in order to enhance and sustain the mandate of the establishment of the agency.

Significance of the Study

Existing views on literature have divulged that funding of public tertiary institutions in Nigeria have received scanty scholarly attention from the Nigerian academia¹⁸. Most of the views on the subject matter were done by scholars without much suggestive panacea from the phenomena. Consequently, most of the work were based on wrong perspective and as such lack the necessary historical details to x-ray more comprehensive funding strategies in the public tertiary institutions in Nigeria, especially the ones under study in Imo State from 1993 - 2015.

The federal and state governments in Nigeria are now confronted with development challenges that are key to both welfare development and improvement for the general population and enhancement of the education sector in particular. This study will act as a source of information in various ways of adopting effective measures of improving the education sector¹⁹. Thus, this study therefore, is an attempt by a Nigerian historian to study and thereafter establish the trend and dynamics of public tertiary education funding in post- independence Nigeria within the period under review from an inside out perspective. This is to establish how downturn funding of public tertiary institutions in Nigeria has over the years affected the quality of graduates from the tertiary institutions in Nigeria.

- The study when completed would serve as a resource material for scholars and students, who may wish to add value to the existing knowledge on tertiary education funding in Nigeria as there are very few books and other materials available that treated the subject matter in historical details;
- The study will help stakeholders of education, government, ministry of education, students and the society at large to be familiar with the numerous benefits associated with TETFund;

- It will serve as a reference point to the policy makers on education for adequate planning of educational funding and improving on the existing ones;
- It will provide an econometric basis upon which to examine the effects of government funding on educational growth in Nigeria. Hence, policy makers could be able to formulate and articulate comprehensive policy on educational management in Nigeria;
- This research work will also provide an objective framework to the relevance of education to the Nigerian economy;
- Institutions of higher learning that may come in contact with this research work could see the need to enhance funding of their institution without depending solely on government as recommendations here could be of great help;
- The study will assist where necessary in proffering solutions to the challenges militating against the effective operation of TETFund as intervention financial agency for public tertiary institutions in Nigeria;
- It will serve as a front in educating the general public on the efforts so far made by the government in revamping the rot and sustaining educational system in Nigeria at the higher level;
- It will serve as a springboard for tertiary institutions to queue up development strategies as an essential index to national economic development; and
- It will divulge that government expenditure so far on public tertiary institutions has yielded significance impact on economic growth and development of the higher institutions.

Scope of the Study

Geographically, the study was carried out in, Owerri, Imo State. It examined TETFund and three tertiary institutions in Imo State from 1993 - 2015. The year 1993 happened to be the

springboard of the study simply because it marked the establishment of Education Trust Fund (ETF), as an intervention agency charged with the mandate of providing supplementary funds and other palliative supports to educational system across all levels of education in Nigeria which was later repealed giving rise to TETFund²⁰. The study terminated in 2015 because of the high impact of TETFund on the tertiary institutions under study within the period. These tertiary institutions include: Federal University of Technology, Imo State University, and Alvan Ikoku Federal College of Education, all in Owerri, Imo State.

Methodology and Sources of Information

In order to substantiate the objectives of this study, data collection and analysis for the research would be done in sequence with the principles of historical style of research. Data would be derived mainly from primary and secondary sources. On primary sources, the researcher conducted interviews with selected staff from the institutions under study, civil servants as well as other individuals who have flays for quality education. In the same vein, secondary source materials, such as textbooks, journal articles, newspapers and magazine articles and government reports among others shall be used. However, the researcher is fully aware of the multi-faceted challenges that could be encountered while using data derived from the above sources. Thus, in order to address and harmonize these challenges, the researcher would subject and scrutinize available information or data gathered to detailed and holistic process of content analysis and verification to ensure their authenticity and to enable them contribute positively to the body of knowledge and reliability of the sources²¹. Also, qualitative analysis of data shall be effectively utilized to justify the content arguments in the course of this study.

Conceptual Clarifications

In order to ensure a clear understanding of the study by all works of life, it is only proper to use simple diction to clarify certain basic concepts which have been used intermittently within the study.

Education Trust Fund (ETF) is an education intervention fund established by the federal government of Nigeria in 1993 via Education Tax Decree No.7 of 1993, law of the Federal Government of Nigeria and amended by Education Tax Decree No. 40 of 1998. This is because education is seen as a catalyst in attainment to national developments which is a product of evolution through series of historical developments. This effort was demonstrated by the Federal Government through the establishment of ETF, to address the challenges of infrastructural decay and human developments in the educational sector in all levels of education in Nigeria.

The ETF due to its mandate has been overburdened and overstretched and could only render palliative support to all levels of educational institutions in Nigeria with duplication of responsibilities and with the aid of other educational funding agencies setup after ETF such as UBE, MDGs among others²². The mandated intervention agency could not turnaround the financial muzzling in educational sector as the decay, rot and dilapidation of infrastructure continued due to paltry funds available.

Tetfund: Tertiary Education Trust Fund, (TETFund), It is an intervention financial assisting agency setup to provide supplementary support to all levels of Nigeria public tertiary institution for rehabilitation, restoration and consolidation. The fund body is charged with the responsibility of managing, disbursing and monitoring education tax to public tertiary institute in Nigeria. The main source of income available to the agency is the two per cent education tax paid from the assessable profit of companies and Banks registered and doing business in Nigeria by the

Corporate Affairs Commission (CAC)²³. It was specifically established to revamp the poor funding malady experience by public tertiary institutions in Nigeria since ETF has other statutory mandates in the education sector.

Higher education: This is referred to as third stage, third level, and post- secondary education. It is the educational level following the completion of secondary education. It is a university/college that teaches specific capacities of higher learning such as technical training institutes, nursing schools, research laboratories, distance learning centers among others. Higher education generally culminates in the receipt of certificates, diplomas, or academic degrees²⁴. Higher education is also referred to as an advanced level of education, usually for adults from the age of 18 and above. It is education beyond the secondary level, especially education at the college or university level.

Education: This is a process of learning or instructing activities that impact knowledge or skills through instructions that were carefully programmed to yield positive results for national developments. It is the process of facilitating learning or the acquisition of knowledge, skills, values, beliefs and habits²⁵. It is the totality of imparting or acquiring general knowledge, developing the power of reasoning and judgment and generally of preparing oneself or others intellectually for mature life .It is a form of training that inculcates discipline and development by means of study and learning.

University of technology: This is a type of university which specializes in engineering, technology, science, among others. It is a university that offers mainly degree courses that take about five years to complete. Entrance requirements vary depending on the course one wants to study. In addition to the basic responsibilities of a university, a university of technology places emphasis on innovative problem-solving and career-directed courses.²⁷. Here, the courses are

designed to be career-oriented and practical with experimental learning forming part of the courses.

College of education: It is a type of institution that prepares graduate and undergraduate students for careers in teaching, research, service and policy making. It is regarded as a milestone in teaching training profession²⁸. It is an academic environment where National Certificate on Education and other educational certificates are obtained.

Theoretical Framework

For a better understanding of the impact of TETFund on the tertiary institutions in Imo State with more emphasis on the ones under study, it would be useful to anchor the study on the dynamics of Challenge and Response theory propounded by Arnold Toynbee. Arnold Toynbee was a professor of Byzantine and Modern Greek Language, Literature and History at King's College, London from 1919- 1924. Toynbee's research focused on the issue of how civilization which was orchestrated by education was created and why some flourished others failed²⁹. He discovered that challenges confronting existing institutions in any society are great enough to cause its extinction, if not met successfully. But not so severe that an institution could not respond creatively was an ideal way in which great civilization developed. In Challenge and Response Theory from a study of such institutions, he made use of analogy by ways of observation, enquiries, hypothesis, suggestions, among others, as his main expository principles to synthesise logical conclusion he reached on the rise and decline of civilizations³⁰. He argued that societal development arose in response to set of challenges of extreme complexities in the society. In this case, challenges and responses are human creations which address the societal quest for development. Also, when the leaders respond to challenges which were orchestrated by education, the society grows. In his opinion, man achieves civilization, not as a result of superior

biological endowment or geographical environment, but as a response to a challenge in a situation of special difficulty which rouses him to make a hitherto unprecedented effort. It is sometimes referred to as theory about the Law of Challenge and Response³¹. He concluded that a society rises by responding successfully to challenges if the leaders make decision at critical moment to confront current situation in a society.

The relevance of Challenge and Response Theory to TETFund as a financial assisting agency to public tertiary institutions in Owerri, Imo State namely, Federal University of Technology, Owerri, Imo State University, and Alvan Ikoku Federal of College of Education, Owerri is that the agency saw the need to respond to the challenges facing public Tertiary institutions in Nigeria. Over the years, these institutions have been in existence as individualistic entity whose mechanism is developed within the limited funds generated internally and small sum from the government in the form of subvention, as a matter of fact cannot develop above available resources at her disposal. The undeniable facts remain that for the want of a regular and systematic use of modern science and technological equipment including staff developments on the institutions, there is the need to sort for financial assistance elsewhere in which TETFund has come as aid³².

The institutionalization of TETFund in Nigeria's public tertiary institutions is a response to the challenges of education in Nigeria. Education is widely acclaimed as having the potential to transmit desirable values such as work ethics, patriotism, honesty, fair play among others, all of which are attributes of national transformation leading to advancement across all boards. Funding has remained a critical factor in the provision of functional education that will be an index for societal growth and development, hence TETFund, a financial assisting agency has

come to the rescue of Nigerian public tertiary institutions under study by providing required financial and technical aids³³.

Literature Review

Reviewing the works of other scholars in a close by related subject discussion has been a routine in any research work in the field of academics. To this end, the study compares some related literatures to this capacity.

In relation to the aim and objectives to this study, J.O. Oni, in his work on “*the administration of the Nigeria higher education system*”, observes that the best educational plan can be easily aborted if not supported by adequate funding, as the educational sector in Nigeria has been a continuing problem in the country despite government funding at various levels of education³⁴. According to him, infrastructural facilities and manpower development are veritable index to national growth and development. Hence, the shortage of funds to elevate the tertiary institutions to this giant stride is grossly lacking in Nigeria public tertiary institutions. In his words, more than 50 per cent of tertiary institutions in Nigeria do not use public address system in their lecture halls and theatres, none had fully automated libraries, less than 35 per cent have practically automated laboratories, many outdated books, while less than 20 per cent use interactive boards and less than 10 per cent of these institutions have video conferencing facilities³⁵. Though the above submission by Oni gives an insight on the challenges confronting tertiary institutions in Nigeria, he failed to recognize the various structures made available by the government that can proffer solutions to the problems mentioned above. Therefore, this study shall reveal such structures within the education sector in which TETFund as a financial supporting institution has helped to ameliorate in the education sector.

Similarly, a research work on “*higher education and globalization*” according to C. Durosaro and S. Adegoke have revealed that akin to many problems facing Nigeria public tertiary education which has quite number of solutions still asserts that funding university education seems to be a global recurring problem but appears more endemic or severe in most developing nations, especially Nigeria³⁶. An undisputable argument on the part of stakeholders is that the cost of education, particularly tertiary education has risen globally in the last few decades. It is quite obvious that the global economic implications on university education and efforts to maintain international standard and sustain sound academic culture after generating funds are quite challenging. Though this study tried to establish the fact that funding problem for tertiary institutions was a global issue, it failed to acknowledge the likely changes which must have taken place in the course of suggesting ways out of this malady as well as perceptions of people to this backdrop. It never occurred to them that the government to halt the drift of poor funding, cannot shirk its responsibilities and yet expect socio-economic development miracle to occur. These shall be represented in this study which TETFund has come as a succor to address the lapses.

R. Jegede, in his work on “*History of Nigeria*”, is of the view that in traditional face-to-face instructional delivery mood, it will be difficult, if not impossible in Nigeria now due to the density in population of students seeking for quality education in tertiary institutions³⁷. As it is the case with many developing nations, the high demand for education in Nigeria has risen and inadequate vacancies at the tertiary institutions has deprived many qualified Nigerians the opportunity of admission to read courses of their choice, this a times lead to frustration on the part of the candidate seeking for admission as well as their parents. He blamed the government at all levels for the failed university education. He further said that a tour on many tertiary

institutions in Nigeria would reveal a gross lack of the basic and vital infrastructure needed to deem tertiary institutions functional and alive for learning and research as most of the structures in place are old and dilapidated³⁸. In most tertiary institutions in Imo State, one could notice that lecture halls and laboratories were stretched, with students standing to take notes. The story is the same for the residential hostels owned by these tertiary institutions where students' population outstrips the available spaces. However, he could be ignorant of the fact that the government itself over the years has been injecting more funds into the education system and seeing to it that these funds are judiciously utilized to enhance the quality of education but some bad elements hinders the progression. This study will establish and reveal that the government been aware of all these militating challenges and has resorted to using an organized agency to fund the tertiary institutions in Nigeria, especially the ones under study.

P. Saint, T. Hartnett and R. Stassner, in their work on "*higher education funding*", conducted a wide range of studies on higher education with emphasis on university education. They concluded that the present funding framework does not serve the country's long term development interests. In a broader report, they noted that historically, university education funding has been distributed in broadly equitable ways across both institutions and disciplines with little concern for their performance³⁹. The result has been to create a system of excessively homogenous institution. This implies that consideration is given to geographical location of universities and possibly other historical factors in the allocation of funds. This could be informed by the view that growth and development of universities in Nigeria have been tailored towards correction of educational imbalance among the states and for promoting national growth and development. While they tried to present the ideas of funding of tertiary education in Nigeria, the scholars, however, failed to acknowledge the fact that the government in her

capacity has done much to revamp the rot in the funding of education system, but has not achieved vital results due to black legs in the sector. This study shall highlight the fact that TETFund, which is an organized funding body specifically for tertiary institution in Nigeria, has achieved a lot in the funding of tertiary institutions.

As regards the Education Trust Fund (ETF) sharing formula for allocation and benchmark meant for various public tertiary institutions in Nigeria, R.G. Sam is of the view that the ETF executive secretary admitted that misappropriation of funds is the major challenge to the implementation of education policies in Nigeria⁴⁰. This could be attributed to equality formula of allocating funds among the public tertiary institutions in Nigeria. There is no room for healthy competition or allocation of funds based on outcomes or certain criteria. Hence, heads of various public tertiary institutions in Nigeria could perceive funding of such projects as compulsory with little responsibility or input. However, ETF took care of all levels of education in Nigeria before 2008 thus, it became a burden for their management to supervise and work out modalities for a functional educational system in Nigeria. He failed to recognize the fact that if all these levels of education are separated in terms of funding paradigm, it would have yielded a huge needed result in our education system before now. In this work, therefore, effort shall be made to show the impact of TETFund since it is the body specially designed to disburse intervention funds for public tertiary institutions in Nigeria.

J.O. Nkwede and E.I.C. Oscar in their work on “*Nigerian universities and challenges of financial administration*” submitted that education without mincing words is a major instrument for national development⁴¹. Its’ a device for eradicating illiteracy, preparing the youths who are the future leaders of any nation for future challenges as well as a potent means to broaden their horizon. The federal government of Nigeria, no doubt must have taken these into serious

consideration in basing the nation's education policy, essentially on the development of the individuals into sound and effective citizens and the provision of equal educational opportunities for all citizens of the nation at all level of education. They continued to assert their claims that education in general sense is a fulcrum of learning in which knowledge, skills and habits of a group of people are imparted or transferred from one generation to another through quality teaching and learning, training and development⁴². It occurs through experience that has a formative effect on the way one thinks, feels or behaves in the society. It could be noted that when we talk about it being the bedrock of the society, It refer to perfect blend of the two hypothesis. However, they succeeded on emphasizing the importance of education on a general note not minding the structures to supervise the orchestrated educational impact in the society. This study, therefore, shall establish and reveal the structures the government has put in position to actualize these dreams of quality education as having the potential for national transformation. This is because education has remained a veritable instrument for promotion and sustenance of national transformation.

J.G.O Adebite, "*In education funding in tertiary institutions in Nigeria*" submitted that education has the potential for transmission of desirable values such as work ethics, patriotism, honesty and fairness, all of which are attributes of national transformation⁴³. It is also an index for developing the capabilities of nations and for harnessing their vast resources for functional self-reliance and survival of humanity. Education therefore is a vital tool for growth, transformation and survival. However, fund has remained a critical factor in the provision of functional education that can lead to national development. He acknowledged that funding of education at any level is a critical issue confronting the country but never suggested any way out of this disappointing state of which has remained a bane to the education sector. Additionally, by

failing to reveal some of the ways to sort this out in his area of study, one can equally submit that the author is ignorant of the fact that the government has been using some agencies to fund the educational sector. These shall be highlighted in this study focusing on the three tertiary institutions under study in Imo State.

S. Ingawa, in his research, *“Towards improved funding of tertiary institutions in Nigeria”* has maintained that the world economic forum regards tertiary education and training as important factor in helping countries move towards a knowledge economy by declaring that; quality education and training is crucial for economies that want to move up the value chain beyond simple production processes and products. In particular, today’s globalizing economy requires economies to nurture pools of well educated workers who are able to adapt rapidly to their changing environment⁴⁴. This pillar measures secondary and tertiary enrollment rates as well as the quality of education as assessed by the business community. He further admitted that the extent of staff training is also taken into consideration because of the importance of vocational and continuous on-the-job training which is neglected in many economies for ensuring a constant upgrading of workers’ skills to the changing needs of the evolving economy. This is evident in his submission that tertiary institutions have a heavy responsibility of accounting to the community with regard to their purpose of existence. Also, tertiary institution have to make pacts with the community in order to establish their relevance and account for the public funds they receive to execute their mandate. However, the author of this work failed to recognize the fact that there are impediments confronting tertiary institutions to actualize the aforesaid. This could result from the researcher’s lack of knowledge that some independent agencies can take up the challenges of restructuring tertiary institutions in Nigeria to achieve

their mandate. Credence to this assertion shall be laid in this study with the TETFund as a springboard.

According to P.A. Samuelson, in his work on “*Quality Funding of Higher Education in Nigeria*” painting the unpleasant situation graphically said, one finds that due to the population explosion, the atmosphere in which learning should take place, no longer exist in tertiary institutions⁴⁵. Perhaps, it is necessary to cite example with some of the colleges and universities in Nigeria established in the 1960’s and 1970’s having in mind a few numbers of students. Today, such facilities as hostels, classroom, laboratories and libraries can no longer cope with the teeming population of students competing for various academic credentials in various educational institutions⁴⁶. The situation for both staff and students have continued to deteriorate among others, their grievances were taken to the denial of basic needs like adequate classrooms, laboratories, residential quarters, staff development programmers and the welfare of teaching and non-teaching staff. However, the researcher created good ideas of the tertiary institutions before but now failed to acknowledge the fact that special agencies were in-charge of augmenting the infrastructural and human development needs through earmarked special funds over the years. This study shall serve as evidence to this assertion focusing on TETFund in the tertiary institutions in Imo State.

M. Asechemie, Y. Samuel, F. Bako and R. Denga, in their research on “*Public and private higher education financing in Nigeria*” submitted, that the Federal Republic of Nigeria requires the financing and finance through TETFund as contributed by each individual(s) or group(s) of individuals to be spelt out from the outset in the establishment of organizations and companies⁴⁷. The implication of the above is to avoid possible causes of confusion and misunderstanding at the long last. In the case of education, particularly higher education, Federal

Republic of Nigeria specified the various sources of funds to include the levels of government, individuals and other organizations among others⁴⁸. They asserted that together with the other sources mentioned above, there will always be enough and sufficient funds for the effective and efficient running of these institutions. These researchers, however, never acknowledged that one of the prime reasons for frequent industrial actions and strikes by Academic staff union of universities and other unions is inadequate funding and lack of funds. These industrial actions also involve the students to riot, go on rampage and be violent⁴⁹. It should be pointed out that a critical appraisal of this work by these scholars reveals that no mention or no emphasis has been obvious about the management of available funds through a known agency. This work, therefore, will fill the lacuna created by these academic giants.

H. Akinola has revealed in his work, *“Inadequate funding as the bane of tertiary education in Nigeria”* revealed that the major problem confronting tertiary institutions in Nigeria generally is shortage of funds⁵⁰. One of the most serious problems threatening the survival of the educational system is that of dwindling level of public funding in the face of rising demands and hence rising cost of higher education. This shortage of funds according to him affects job performance and the growth of the institution. Higher educational institutions cannot perform optimally without funding. This situation calls for increased fund initiative from both the government and educational stakeholders so as to sustain the tempo and growth of education sector. Thus, it has become obvious that Nigerian neglect of the funding formula is detrimental to higher educational institution performance and development aspiration as quality performance is the veritable instrument for sustenance of education system. This neglect has further precipitated crises in the entire higher educational system as effective teaching research and services are no longer taking place seriously. However, it is evident that the researcher did not

suggest ways through which these funds can be made available and sharing formula in these tertiary institutions in Nigeria. It is therefore, in the capacity of the current study to reveal and establish clearly how the funds if available can be shared to the higher institution in reference to the ones under review.

Similarly, A. Ibukun, T, Ekundayo and I.A. Ajayi, in their study on “*Funding initiatives through TETFund*” noted that university education in Nigeria provides the much needed manpower for all spheres of human need⁵¹. The task of providing infrastructural facilities and essential services or utilities falls on the government of a nation. The scholars established the roles of education to the nation but never reveal how the government can raise the funds. It shall be x-rayed in this research work how this could be made possible by the government and other corporate institutions.

In the light of the subject matter being discussed, D.A. Edem on “*Effective management of alternative source of funding tertiary institutions in Nigeria*”, admitted that in the provisions of National Policy on Education, it could be seen that university education, should be provided as a means of enriching an individual’s knowledge and developing his full personality, prepare him to undertake specific work which is essential to his own environment⁵². He sees it as a setting where teaching and research in arts and sciences are carried out at a higher level than in post primary schools. But problems of poor funding impeded the outcome. However, Edem recognized inadequate funds and funding as a hindrance to a successful outcome but he never proffered solutions to overcome the scourge in education generally⁵³. Therefore, it is in the capacity of this work to chat a new course for qualitative funding in tertiary institution, focusing on TETFund in tertiary institution in Imo State.

“*Cost and financing of university education in Nigeria*” according to S. Emaikwe and B, Eba, observed that many of the Nigeria tertiary educational institutions are finding it increasingly difficult to achieve the goals and mandates of their establishment because of the problem confronting them which is paucity of funds inhibiting them from doing the needful⁵⁴. The scholars were only interested in blaming the system without laying more emphasis on the inadequate funds available for use in these tertiary institutions. It will be evident in this research work, the impact of federal government in controlling the poor financing being experienced in these tertiary institutions.

According to R.E. Ubogu, in his submission on “*The World Bank and financing of higher education in Sub-Saharan Africa*” said, one of the major problems now facing higher education in Nigeria is the problem of inadequate funding. This is not surprising considering the fact that in recent times, government revenues have reduced abruptly, while the national economy itself is in total chaos⁵⁵. The government, which statutorily bears the costs of higher education in the country, now faces tight budget constraints due to the collapse of the oil market, and the need to meet heavy and raising debt service obligation⁵⁶. However, the scholar may be unaware of the fact that for some time, the federal government has set up an independent body/agency that manages the two percent tax on profit of all companies doing business in Nigeria outside any other revenue accruing to the tertiary institution. It is the work of this thesis to bring this into fore.

T. Ekundayo in his work on “*New dimension in financing education in Nigeria*” has maintained that in the last three decades, higher education in Nigeria has witnessed a significant growth in terms of expansion of access through increase in enrollment and establishment of additional institutions⁵⁷. However, it is saddening to note that many of the indices that can

guarantee qualitative higher education are not taken into consideration in the country's quest to meet quantitative target. He further observed that political factors are the main motives behind many of the expansion policies especially in the university system. In fact, capital projects to meet the expanding programs could not take - off, in case where they took off they had to be abandoned due to lack of funds. He summarized the entire scenario as inadequate funding of these tertiary institutions in Nigeria⁵⁸. He therefore, neglected the fact that these ongoing projects in the tertiary institutions are the projects being handled by the federal government through her intervention agency and such projects were never abandoned rather shall be highlighted in this research work.

A.L. Akintonye, in "*Alternative modes of financing higher education in Nigeria...*" posited that the by-effects of dwindling finances in higher institutions in Nigeria is explicated in many mechanism such as: curtailment of laboratory/practical classes, limited number of field trips, curtailment in the attendance of academic conferences, curtailment in the purchase of library materials, chemicals and basic laboratory equipments⁵⁹. The study further revealed that financing higher education in Nigeria today is a crucial national problem⁶⁰. The scholar failed to acknowledge the efforts so far made by the apex government in turning the system aright through her specialized agency which this work will put to focus.

In relation to the context under study, work on "*The problem of financing education in Nigeria*" by S. Onye asserts that government has not been able to carry out, this task of funding tertiary education very well, therefore opined that to achieve the desired objectives of education generally in developing countries like Nigeria, especially the ones under study in Imo State, more funds should be allocated to education⁶¹. Though the above submission by Onye, blames the government for failed education in Nigeria, however, never identified the rate of economic

growth of which if there is a recess in the economy, reduces the budget allocation to education since other sectors of the economy like health, security, transportation, and agriculture, among others compete for the limited national resources. This study, therefore, shall reveal the efforts of government in funding higher education in Nigeria through TETFund.

According to I.E. Adindu, in his own idea on “*The problem of financing education in Nigeria*”, put it that most of the challenges on higher education are as a result of poor planning and ineffective management⁶². He advised education managers and planners to adopt effective strategies and apply bolder techniques to overcome these challenges confronting proper funding of education in Nigeria. In his line of thought, he failed to underscore the effort of government since 1993, when government establishing more funding agencies. This shall be highlighted in the course of addressing the core mandate of this study.

In the views of V.C. Ogonnaya on “*Inadequate funding of education*” results to ineffectiveness of school facilities shortly after their installation. Also, teachers hardly use their specially skills and techniques, where such are developed in non- functional facilities⁶³. The structured and controlled teaching environment is a major criterion for formal education. He never identify that with the growth in population overtime, the school structures like classrooms, halls, libraries, workshop and recreation areas, as well as lands mass become difficult to adapt to change in population, size and new school program. This study, therefore, shall examine the impact of government on tertiary institution through TETFund.

In most educational institutions in Imo State, the school environment, classroom and requisite physical facilities are nothing to take note about. These have grossly lowered the standard of academics and students performance to studies⁶⁴. The availability of adequate funds would have addressed these decays but the reverse is the case. More so, K. Oku captured these

decay “...in classroom organization and management” stated that the neglect of physical condition and lack of facilities could affect learning, structures and have significant impact on the behaviour of students⁶⁵. However, this researcher failed to acknowledge the fact that education funding by the government alone is difficult task and therefore this work shall show evidence of alternative funding to complement government efforts.

To further throw light on the importance of funding to the success of educational system in Nigeria, C. Anyaogu in his work on “*effective funding...*” stated while addressing the problems of universal basic education (UBE), when these problems of funding, infrastructure, facilities and staff among others are maintained properly in tertiary institutions, the TETFund will remain a pearl of great pride for alleviating the nation of its illiteracy and basic skill acquisition problems toward self-reliance and nation building to civilization⁶⁶. The success, development and sustenance of any education system cannot be guaranteed without adequate funding. It is evident in this piece of work, that the researcher mentioned TETFund as a structure through which funding issues can be confronted in education⁶⁷. However, he never cleared up the systematic approach it could take to impart educational development and growth. More so, through TETFund, this shall be given more attention on the way forward focusing on the tertiary institutions in Imo State under survey.

L. O. Uwaoma in his work on “*Resource Management by Tertiary Institutions...*” revealed that the rapid growth in population in Nigeria demanding for education, especially with accurate census, leads to inadequate funding. He rightly noted that the achievement of educational goals depends on adequate financial support and that the various government of Nigeria cannot adequately fund educational institutions⁶⁸. However, Uwaoma, bearing in mind the importance of education in Nigeria failed to comprehend the various government efforts

toward funding education generally in Nigeria. This work/study shall therefore examine government contributions towards making the educational sector in Nigeria to compete with her counterparts elsewhere in the world.

Similarly, P.C. Chukwuneye in her work on “*Problem of Financing Education in Nigeria*” suggests that poor budget making, poor statistics, population density, are all reasons for inadequate funding of education in Nigeria of which Imo State is a fractional whole⁶⁹. She further expressed that educational programme in financial terms, unavailability, untimely preparation, inaccuracies, and ineffective implementation of policies results to inadequate funding. However, having enlisted the problems militating against poor funding of education in Nigeria, she never proffered solution to this effect. It is important to assert that in the course of addressing this ugly trend in Nigeria educational system effort shall be made to bring to focus the impact of TETFund in tackling these rustic natures in Nigeria educational institutions.

According to C.O. Nwadiani in “*Capacity building efforts and brain drain in Nigeria Universities*”, stated that there is no amount of money that is enough to fund education in Nigeria⁷⁰. He, also, said that there is no amount of money that is too much to fund education. In his view, there is the rising need to involve corporate and other private organization to partake in the funding of education as the task of funding education should be a collective responsibility by all stakeholders⁷¹. I believe that this scholar is not aware of the fact that the two percent tax obtainable as education tax is from companies operating on the shores of Nigeria, saying that government should involve them is mere suggestion. This work shall be a highlight to this background.

In the views of E. Okebukola, in his own work on “*Funding tertiary education in Nigeria*” stated that if education in general in Nigeria were better funded, we will have a country

that will parade the best statistics in the world in health, education, agriculture, security, economy, environment, science and technology and in other sectors⁷². He further said, we desperately need leaders who appreciate the problem of a lack of a progressive education sector in this country. The gap continues to widen against quality of education in the rest of the world⁷³. Our children need to be able to compete on a global landscape as the world is increasingly connected. Some research he completed as part of an African Union-European Union project shows that Nigerian tertiary institutions are poor in infrastructure, poor reading culture among students and the research culture among staff is weak. In addition the performance of candidate in the November/December Senior School Certificate Examination, 2015 was woeful with more than 50 percent failing to earn five credits in English, Mathematics and three other subjects. He orchestrated that funds need to be applied to significantly improve facilities for teaching and learning, teacher quality and welfare and curriculum delivery⁷⁴. Funds are needed to break down obstacles to access of over 10 million out-of-school children and improve school safety. He however, has failed to submit that education in Nigeria is more of a public enterprise that has witnessed government complete dynamic intervention and active participation. The current study will close the lacuna which he has created in the course of blaming poor funding on government through TETFund

H. Kawzeem, V. Ige and R. Okebukola, in their work “*Managing Invention in Nigeria Educational System*” rightly observed that the depression quality of education in Nigeria has been explained in part by the inadequate funding of the system⁷⁵. As all stakeholders in the education sector have listed funding inadequacy as a problem. The fortune of the educational system in Nigeria is, perhaps; at its lowest ebb. There has been a consistent denigration of the system in the last two or three decades. These scholars neglected the impact of these education

intervention agencies such as: PDTF, PTF, UPEN, UBE, and TETFUND among others⁷⁶. This study therefore shall highlight the impact of government on tertiary institutions in Nigeria, especially the ones under study in Imo State using TETFund as the anchor.

According to M. Udoh, J. Imhabekhai and P Tonwe on “*Enhance Educational Financing...*” observed that the government finds it increasingly difficult to match the growing enrolment of students with qualitative funding due to drastic reduction in revenue and economic despondency experienced in the country⁷⁷. The alternative funding for the institutions should be encouraged thereby other independent bodies to assist in supplementing government efforts. However, the alternative sources would not just exist but effectively managed to alleviate the financial crisis in the institutions that have been over populated. Also, mere existence of alternative sources of funding may not guarantee their effectiveness in alleviating financial crisis in educational institutions. They must be effectively managed for them to yield financial resources that will be used for college programmes. The writer of the piece did not consider some bad elements like corruption and lack of dedication to duty when the fund is made available; hence they have hampered effective management of the alternative sources. To cope with problem of funding tertiary institutions in Nigeria especially the ones under study in Imo State, strategies shall be employed using appropriate machinery to ensure accountability among others; using TETFund as springboard.

According to O. Ezekwesiri on “*Lack of Fund, the Beginning of the Challenges Confronting Nigeria Tertiary Institutions*”, said that under-funding of education especially at the tertiary level has become recurring phenomenon in the polity, because almost everyone seemed to agree that funds allocation to the education sector could not meet its needs taking into consideration the monumental decadence in the education sector⁷⁸. She lamented inadequate

funding of colleges of education arising from low government subventions and poor revenue generation base. This accounts for why colleges of education became involved in several revenue generating activities such as extra-mural programmes, health services, shopping centers, and consultancy services. Despite these income generating activities, the overall economic picture of many colleges of education is still deplorable. In this case, the scholar failed to mention that the problem of tertiary education is not partly funding rather managerial skills. More so, with the available funds, and generating outfit activities, the school remained deplorable. This work shall suggest ways through which the funds/money if available could be put into proper usage, using TETFund as a standpoint in the tertiary institutions under review.

In their study, R. Enyi and K. Okoli in their work on *“Implementing Alternative Sources of Funding in Higher Education in Nigeria through TETFund”* indicated a consensus that the main cause of apparent collapse of tertiary education in Nigeria has been inadequate funding. In their work, reports of a number of groups, committees and Commissions such as Fafunwna Bab Study Group on Funding of Education of 1984, World Bank Report of 1987 and Longe Commission of 1990 on review of higher education in Nigeria virtually arrived at the same verdict about the main cause of apparent decay in the nations tertiary education sub sector as poor funding⁷⁹. As a result of this, all recommendation suggested diversification of sources of funding tertiary education. In this piece of work, they acknowledge poor funding in education and suggested for alternative funding through internal generated revenue but never suggested the structure(s) in which the funds generated could be managed. In this work therefore, effort will be made to recommend the structure that will disburse the funds/revenues for effective monitoring and utilization in these tertiary institutions under study in Imo State.

D. Nwabueze in his own line of thought on “*Crisis and Challenges in Higher Education...*” stipulate 95 percent of funds expended in tertiary institutions are still received from the government. The trend persisted and aggravated the poor condition of the higher institutions as captured in the following: colleges of education in Nigeria presently and in all ramifications appear to have been bedeviled with physical facility related problems⁸⁰. The prevailing circumstance in virtually all the colleges is over-crowded hostels, unconducive and insufficient classroom facilities among others challenging factors. Additionally, some college buildings are usually seen in bad condition with either blown off roofs, broken walls, leaking roofs or both suggesting over usage and lack of maintenance. The facilities are either lacking or deteriorating and these have led to poor job satisfaction among workers and consequently decline in academic achievement. He suggested, “*Alternative sources of funding if effectively managed can serve as a veritable complement of the funds provided for the colleges by the government*”. Given adequate management, alternative sources of funding could provide a viable supplementary source of government efforts in funding higher education. The scholar without mincing words did a great work but he failed to suggest the structure that could manage the funds to soar high in academic programmes. It is against this backdrop therefore that, this study is set to ascertain the existence and investigate effective managerial strategies for funding public tertiary institutions in Imo State, especially, the ones under focus through TETFund.

Organization of the Study

The study was organized into seven chapters to enable the reader to understand the contents and goals of the study. Chapter one introduced the study under background to study, scope, statement of problems, related literatures, purposes of study of the study which sever as a guide to the study.

Chapter two takes a look at the historical origin and structure of TETFund. This section focuses on the administration, mandates of TETFund and a glimpse at the problems challenging the fund's body.

In chapters three, four and five, the study examined the impact of TETFund on the institutions under study within the study areas. It continued by highlighting challenges encountered by these institutions before the advent of TETFund while pin- pointing out the developments witnessed by the tertiary institutions having accessed their allocation through TETFund.

The sixth chapter is the embodiment of the general assessment of impact of TETFund on the tertiary institutions under review. It goes a long way to identify the hindrance to development in the institutions despite TETFund intervention fund and technical aids.

In conclusion, therefore, the study ended in chapter seven which is the summary and conclusion of the study; while recommendations were made to respond to the challenges confronting these institutions under study.

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CHAPTER TWO

ORIGIN AND STRUCTURE OF TETFUND

Development of Tertiary Institutions in Nigeria Leading to Funding Challenges

Education in Nigeria is more of a public enterprise that has witnessed government complete dynamic interventions and active participations. It is the view of the formulated education policy in Nigeria to use education as a vehicle in achieving national development. Education being an instrument of change, in Nigeria education policy has been a product of evolution through series of historical development¹. The National Policy on Education in Nigeria was launched in 1977. The orientation of the policy is geared towards self-realization, individual and national efficiency, national unity, among others aimed at achieving social, cultural, economic, political, scientific and technological development.

The first institution for higher learning in Nigeria, ever to be organized with different departments located at one centre, was the Higher College, Yaba. It was established in 1930. Its first group of students, forty-one (41) altogether, was admitted in 1932. The foundation academic staff comprised the principal, eight European and two Africans. The different courses offered in the College were Agriculture, Commerce, Engineering, Forestry, Medicine, Secondary School Teacher Training, Surveying and Veterinary Science. It was the dream of the College's founding fathers of the time when it will be possible for men and women to obtain at Yaba external degrees of a British tertiary institutions². This wish never materialized, however.

The two different Commissions – the Commission of Higher Education in West Africa and the Commission on Higher Education in the Colonies – are of interest to this study. They were both set up by the British government, through the Secretary of State for the Colonies, Colonel the Right Honourable Oliver Stanley, in 1943. The Commission on Higher Education in

West Africa was founded in June 1943. Its Chairman was the Right Honourable Walter Elliot. Its terms of reference were; “to report on the organization and facilities of the existing centers of higher Education in British West Africa and to make recommendations regarding further tertiary institutions development in the area. The fourteen member Commission agreed on the need for the extension of higher education and of tertiary institutions in West Africa but disagreed on the number of tertiary institutions to be set up. Consequently, nine of the members – all the three West Africans inclusive – signed and issued majority report whereas the rest five members submitted a minority report. The former proposed the founding of three separate tertiary institutions/ colleges, one of which would be for Nigeria. The latter recommended the establishment of only one institution of University rank and should be situated in Ibadan, Nigeria. Interestingly, the two reports, submitted in June 1945 favoured Nigeria³.

The Commission of Higher Education in the Colonies was set up in August 1943. Its members were Mr. Justice Cyril Asquith (Chairman), and sixteen others. The Commission was set up essentially to consider the principles which should guide the promotion of higher education, learning and research, and the development of tertiary institutions in the colonies; and to explore means where by tertiary institutions and other appropriate bodies in the United Kingdom maybe able to co-operate with institutions of higher education in the colonies in order to give effects of these principles. Three of its recommendations were; setting up tertiary institutions, as soon as possible, in areas not served by an existing tertiary institution; taking the first step of founding tertiary institution/colleges; and the establishment of an Inter-University Council for Higher Education in the Colonies. The Commission submitted its report in May 1945. There are some important efforts worthy of note first, the implementation of the recommendations of the Commission on Higher Education in West Africa and the

Commission on Higher Education in the Colonies. Second, the huge amount of money, one million, five hundred thousand pounds (1500000) was made available by the Colonial Development and Welfare Fund. These marked the process of bringing tertiary education into the country⁴.

The Inter-University Council for Higher Education in the Colonies recommended that the Yaba Higher College be transferred to Ibadan. The Council's five – man delegation, led by Sir William Hamilton – Fyfe, was in Nigeria in December 1946. It ensured the successful establishment of the University College. On 8th May, 1947, the Secretary of State for the Colonies appointed Dr. Kenneth Mellanby as the principal – designate of the University College, Ibadan. He arrived in the country on 13th July, 1947. He took over the higher college, Yaba, and made arrangement for its transfer to Ibadan. The Higher College, Yaba, which started in 1932, thus lasted for just one and a half decades. In December 1947, the Higher College, its furniture items, equipments, fixtures and fittings, one hundred and four students, library of some ten thousand volumes and staff was moved to Ibadan and became the nucleus of the University College, Ibadan. Academic activities started at the University College, Ibadan, in January 1948. Thirteen members of staff taught the first set of students numbering one hundred and four, studying intermediate science, surveying, teacher training programme and intermediate arts. In February 1948, the London University began the operation of its special relationship scheme with Ibadan.

In April 1959, the Federal Government appointed the Commission on post-school certificate and Higher Education in Nigeria. It was “to conduct an investigation into Nigeria needs in the field of post-school certificate and higher education over the next twenty years”. The nine – member Commission comprised Sir Eric Asby (Chairman), two other British, three

Africans and three Nigerians. Professor Fredrick Haribison, a renowned economist, was one of the five experts who rendered invaluable assistance to the Commission⁵. The Commission recommended, in part, that tertiary institution development should be planned in a way that the student population would not be less than 7,300 by 1970, with a noticeable increase beyond that figure during 1970 – 1980 periods. It advised the Nigerian government to give full support to the growth of the new University of Nigeria, Nsukka and take steps towards the creation of a tertiary institution in the Northern Region with its' headquarters at Zaria, the other at Lagos. A member of the Commission, Sanya Onabamino – the Honourable Minister of Education, Western Region – expressed a reservation on the report of the Commission. According to him, the Western regional government should have its own tertiary institution.

On 7th October, 1960, the University of Nigeria, Nsukka, was established. In 1962, other tertiary institution joined the list. These were: the University of Northern Nigeria (Later known as Ahmadu Bello University), which officially started academic business on 4th October, 1962; the University of Lagos, that formally opened same 4th October, 1962; and the University of Ife (now Obafemi Awolowo University), which officially started academic business on 27th October, 1962. At 27th December 1962, the Federal Parliament passed a bill establishing the University of Ibadan. This enactment made it possible for Ibadan to attain full independence and autonomy and thereby the fourteen-year special relationship with the London tertiary institution lapsed⁶. The Universities of Ibadan and Lagos were established and owned by the federal government. The rest: University of Nigeria, Northern Nigeria, and Ife, were founded and owned by Eastern, Northern and Western Regional governments. The standard of Education at all the five first generation Universities was indisputably, very high. The quality of their products was quite good⁷. Within a very short period, the institutions became famous in Nigeria and, indeed, in the

entire world. Good as the quality of the graduates was, the quality produced was still grossly inadequate to satisfy the manpower resource needs of a new nation.

The report of the Commission on post-school certificate and Higher Education in Nigeria had significant effect on tertiary education in Nigeria during the period of 1960 –1980. Hence ten years after independence, the Mid-Western Region founded the Mid-West Institute of Technology. Two years later, this Institution of higher learning metamorphosed into the University of Benin. This made the number of the nation's tertiary institutions to rise to six (6). In August 1972, the federal government made the following policy statement: "The Supreme Military Council has decided that the Federal Government should henceforth assume full responsibility for higher education throughout the country, with the provision that the status quo in respect of the existing tertiary institution should be maintained⁸. It also decided that education other than higher education, should become the concurrent responsibility of both the federal and state governments, and be transferred to the concurrent legislative list.

Curiously, though, the University of Nigeria and the University of Benin, which already were having financial difficulties, were taken over by the federal government in April 1973 and April 1975, respectively but in April 1975, the federal government established six new tertiary institutions. These were: University of Calabar, University of Ilorin, University of Sokoto, (now Usman Dan Fodio University). In the same year, University of Kano (now Bayero University, Kano) was also founded⁹. Universities of Calabar, Jos, Maiduguri and Sokoto started as full-fledged institutions. On the other hand, Universities of Ilorin, Kano and Port-Harcourt were, at a time, under a special relationship with the older Universities of Ibadan, Zaria and Lagos, respectively. The seven universities established in 1975, as these institutions of higher learning were called, began serious academic work at the beginning of the 1977/78 session. The federal

government acquired the Ahmadu Bello University and the University of Ife, the remaining two regional tertiary institutions, by fiat in August 1976, in the spirit of unification of all the tertiary institutions in Nigeria. As at 1st October, 1977, the Nigeria nation had thirteen good tertiary institutions.

During the second Republic (1st October, 1979 – 31st December, 1983), education including higher education, was placed in the concurrent legislative list in the constitution. This made it possible to reverse the federal government policy of 1972 and both federal and state governments were now free to establish and maintain their own tertiary institutions¹⁰. Some of them were: Anambra, Bendel, Cross-River, Imo, Lagos, Ogun, Ondo and Rivers. The states' double-barreled motives were: to take care of their academically qualified indigenes who could not be given places in the federal tertiary institutions and, in addition and more importantly, train their much-needed high-level manpower. In the early 1980s, there were twenty-eight federal and state Universities while twenty-four private tertiary institutions were already in negotiation. The military staged a come back on 1st January, 1984. In the following month, the federal government closed down the National Open University as well as all the private tertiary institutions. In addition, federal tertiary institution at Abeokuta, Bauchi, Markurdi and Yola were, in October 1984, merged with universities of Lagos, Ahmadu Bello, Jos and Maiduguri, respectively.

Inadequate financing is equally a problem plaguing tertiary institution education in Nigeria. As indicated in the chronicle, one of the reasons for taking over tertiary University of Nigeria and the University of Benin by the federal government was the institution's poor financial situation. The federal government could do this with ease in the 1970s and even establish new tertiary institutions, as a result of fewer numbers of institutions of higher learning

and federal government relative comfort during this period¹¹. In the 1980s, however, things started to change for the worse. During 1981/82 academic session, the recurrent grants to all federal tertiary institutions were N339 million, and the student population was 82,952. In 1985/86 academic year, the grants increased to N479 million, representing 41% and student enrolment too went up by 45% from 82,952 to 120,201.

By this, grant per student declined from N4087 during 1981/82 academic session to N3985 in 1985/86. The situation was not better either as regards capital grants. An erstwhile vice-chancellor of Obafemi Awolowo University, Ile-ife, Professor Wande Abimbola, summed up the ugly situation of poor financing of tertiary education in Nigeria as follows: “More than ever before in the history of higher education in Nigeria, the university is going through a period of financial crisis is a result of the general expenditure squeeze of the federal government due to the declining fortunes of the Nigerian economy, in a situation where the government is bound to reflect on the tertiary education system¹². This deteriorating financial situation of the tertiary Institutions has assumed such a pathetic dimension that many tertiary institutions now find it complex to pay staff salaries. As a result of declining revenue, essential materials for learning and day- to –day running of the tertiary Institutions are now in short supply. It has also become impossible to make money available for research and attendance at learned conferences. The driving wheels of the tertiary education system are gradually grinding to a halt.

In order to rescue the system, the Academic Staff Union of University (ASUU) had, from time to time, waged decisive wars against the government. In 1992, for instance, the tertiary institution teachers went on strike for weeks. They were victorious as an agreement between the federal government and the tertiary institution lecturers was signed on 3rd September, 1992¹³. The agreement covered: funding of tertiary institutions in Nigeria, tertiary institution autonomy

and academic freedom, and salary and non-salary conditions of service. The breaching of September 1992 agreement by the federal government, uninterestingly, resulted in the resumption, on May 3rd. 1993, of the suspended strike. Ever since, ASUU has embarked on series of strikes. It went on strike in 1994 for increase in salary; in 1995 for the review of the 1992 agreement; in 1996 for the recall of its dismissed president; Assis Asobie, and the need to review the 1992 agreement; and in 1999 it was on strike for five (5) months which led to the constitution of a federal government negotiating team to negotiate on salaries, wages and conditions of service¹⁴.

In the system leading to signing an agreement same year, this millennium, hardly will a year pass by without the union going on strike, either at the national level, involving all the tertiary institutions, or at the local level whereby one or a few tertiary institutions are involved⁶. However each time ASUU was on strike, academic activities would naturally stop. The other groups in the tertiary education system: the administrative staff whose union is Senior Staff Association of Nigeria Universities (SSANU) and the non – teaching staff who are members of the Non-Academic Staff Union (NASU) and the National Association of Academic Technologists (NAAT), too have cried loud and clear over inadequate funding; salaries and allowances, non – implantation of agreement among others¹⁵. Most of the times, upon the resumption of work by ASUU, these other groups agitating for party in salaries and allowances – would resume strike thereby leading to paralysis of effective teaching and learning. The disruption of academic activities in the tertiary education system is caused not only by the members of staff. Since the 1970s, the tertiary education system has witnessed closures caused by the students¹⁶. Of the many instances, two will suffice in 1978, students demonstrated against new lodging fee and feeding charged introduced by the federal government. The attendant results

of the nationwide demonstration were: loss of some of them; closure of all tertiary institutions and the proscription of their Union – National Unions of Nigeria Students (NUNS). In 1986 during the student's commemorative anniversary of their 1978 dead colleagues, there was another nationwide student's unrest. Then protests left behind them tales of woes: students were shot, maimed and four killed; men in uniform hurt; and the tertiary institutions, as well as some other institutions of higher learning, closed down. Their association, National Association of Nigeria Student (NANS), was sunk into oblivion by the federal government. Apart from this nation-wide student protest, individual tertiary institutions have not known peace for several years now. The truth is that private tertiary Institution has not known peace for several years now¹⁷. The truth is that private tertiary institutions have, in spite of their high tuition fees and other charges, thrived as a result of societal preference for them as the problem of incessant closures, peculiar with public tertiary institutions, is alien to them.

It is rather strange, however, to hear that the much-touted recommendation of 26% budgetary allocation to education by the UNESCO was a myth. We cannot with one corner of the mouth be saying that adequate attention should be given to the financing of the education sector while with the other we say that doing so is just a fairy tale¹⁸. Admittedly, the resources are limited and are other sectors competing for the attention of the government, looking at the role of education being the bedrock of a nation's development should make government show special interest in it and give it priority treatment. More than ever before, the government must prioritize its list of things to do. The Education Trust Fund (ETF) was established through the Education Tax Act No.7 of 1993 and amended by Act No. 40 of 1998. It is expected of it to deliver competent and forward-looking intervention programmes, through funding to all levels of the Nigerian education system in line with the provisions of its enabling Act. It is empowered to

disburse 2% of profits from limited liability companies, duly registered in Nigeria to higher, secondary and primary education at ratio 50:40:10, private sector participation in funding the tertiary education system should continue to be encouraged so as to augment government efforts. Equally, tertiary institutions should be allowed to charge reasonable and affordable tuition fees and generate other revenues internally¹⁹. Some of the internally revenue generating strategies are: tertiary institution entrepreneurship, tertiary institution industry collaboration, strategic fund raising programmes and tertiary institution relationship. Genuine political will, on the part of the government, will make it to fund well not only the tertiary institutions but also the other levels of education. No investment in education can be too much as any investment in education today is, indeed, investment in the future. Inadequate financing and other problems identified above have caused the tertiary education system to slip into its present inactivity since the time evolution of tertiary institutions in Nigeria²⁰.

A History of Tertiary Education Trust Fund

Education in Nigeria is more of a public affair that has experienced government unalloyed and dynamic intervention and proactive participation. It is the opinion of the formulated education policy in Nigeria to use education as a vehicle in catalyzing national development. Education being a fulcrum of change, in Nigeria education policy has been a product of transformation through various historical developments²¹.

However, what necessitated the promulgation of Education Trust Fund Decree No. 7 of 1st January, 1993 was the widely recognized decline in educational standard and deep rot in infrastructure and other facilities in tertiary institutions in Nigeria. At the tertiary level of education, it was obvious that there was urgent need for emergency funding to improve educational facilities and infrastructure, restore high morale of lecturers, attract and retain

qualitative entrants into the profession, encourage professionalism in teaching and improve teacher education curriculum²². There was also the need to create an enabling environment for conducive teaching and learning and ensure the creation of a disciplined, committed, highly motivated respected and professional teacher. The Education Trust Fund was regarded as a product of crises in the educational sector, going back to the 1980s with the introduction of the Structural Adjustment Programme (SAP) when funding of education became a huge challenge²³. Hence, the Longe Committee's Report and subsequently the negotiation between the government and the Academic Staff Union of Universities (ASUU), Academic Staff Union of Polytechnics (ASUP) and Colleges of Education Academic Staff Union (COASU) in 1993. The argument then was that government alone cannot fund education and it has to be done so that the private sector could come in to assist government to fund education properly; hence, the idea to introduce public tax, which culminated to the establishment of Education Trust Fund²⁴. The above mentioned needs therefore prompted the organization of the education trust fund workshop in six major cities across Nigeria with the theme "Reassessing Nigeria's Education Future". Consequently, the workshop committee urged the education trust fund to:

- provide scholarship, grants and bursaries to enable teachers continually retool and update themselves
- support the development of a national policy on resource/materials production locally
- Support the development of libraries in primary, secondary and tertiary institutions especially in rural areas
- Support projects designed to enhance the reading culture
- Provide funds for the improvement of teacher education programme facilities in universities, polytechnics and colleges of education²⁵.

- Make funds available to local government areas for the acquisition and distribution of teaching/learning materials and the renovation of classroom, lecture halls, hostels through the services advisory boards and community leaders.

When in 1993, the federal government conceived the idea of establishing an education intervention agency to assist in revamping the ills in education sector. The government resorted to establishing the Education Trust Fund (ETF) through the Education Tax Decree, No. 7 of 1993 which later metamorphosed into the Tertiary Education Trust Fund (TETFund). However, not many people saw any prospect in the organization's ability to deliver on its mandate. The Education Trust Fund having been established imposed the 2% tax on all assessable profits of all companies registered in Nigeria. This intervention agency on education was to help fund public education at all categories: primary, secondary and tertiary²⁶. The collection of the tax fund however started in 1994. Hence, the ascertainment was as specified in the companies Income Tax Act or the Petroleum Profit Act Tax as the case may be. This amendment brought about the establishment of Education Trust Fund as an intervention agency with project management to improve the quality of education in Nigeria. The Federal Inland Revenue Services (FIRS) is empowered by the Act to assess and collect education tax. The fund administers the tax imposed by the Act, and disburses the amounts to educational institutions at federal, state and local government levels. It also monitors the projects executed with the funds allocated to beneficiaries²⁷.

The mandate of the fund as provided in Section 5(1)(a) to (g) of the Act No. 7 is to administer and disburse the amount in the fund to federal, state, and local government education institutions, including primary and secondary schools for any other matter ancillary thereto, but specifically to the following:

- work centers and prototype development
- staff development and conference attendance
- library systems at the different levels of education
- research equipment procurement and maintenance
- high education book development fund
- redressing any imbalance in enrolment mix as between the higher educational institutions
- execution of the 9-year compulsory education programme

The body ensures that funds generated from education tax are utilized to improve the quality of education in Nigeria without direct contract awarding by:

- providing funding for educational facilities and infrastructural development²⁸
- promoting creative and innovative approaches to educational learning and services
- stimulate, supporting and enhancing improvement activities in educational foundation areas like teacher education, teaching practice, library development among others, and championing new literacy-enhancing areas such as scientific, information and technology literacy²⁹. Before the emergence of TETFund, there was the National Primary Education Commission (NPEC) which Former President Olusegun Oasanjo scrapped in the year 1999 and created the Universal Basic Education Commission (UBEC) to cater for basic education needs³⁰. There were also other educational agencies such as the National Board for Education Measures (NBEM), the Petroleum Trust Fund, (PTF) with specific mandates, but never saw the light of the day due to several unexplained factors.

However, by the year 2008, the Tertiary Education Trust Fund came into being as a result of overburden and over-stretching of the functions of ETF by other agencies while handling its mandates. This Tertiary Education Trust Fund was established as an intervention agency under

the TETFund Act, 2011. This Act repealed the Education Tax Act Cap E4 Laws of Federation of Nigeria 2004 and Education Tax Fund Act No. 17, 2003 and established the Tertiary Education Trust Fund charged with responsibility for imposing managing and disbursing the tax to public tertiary institutions in Nigeria. To enable the TETFund achieve the above objectives, TETFund Act 2011 imposes a 2 percent Education Tax on the assessable profits of all registered companies in Nigeria. The vision of the TETFund is to be a world-class interventionist agency in Nigeria's tertiary education. Its mission is to provide focused and transformative intervention in public tertiary institutions in Nigeria through funding and effective project management³¹. For the reason of efficient management and other reasons best known to the fund board, they ruled out the inclusion of principal officers such as Vice Chancellors, Rectors, Provosts and their deputies, the directors of works, librarians among other things as beneficiaries. For the ETF operations, assessment and collection as at 1994 – 1999, and the distribution formula, the Act approved a Secretariat for the fund, headed by an Executive Secretary and assisted by management and staff support, under the direct supervision of the Board of Trustees³². It also provides for zonal offices all over Nigeria to liaise with beneficiaries in project identification, data collection and communication with education institutions. The zonal offices also liaise with the Federal Inland Revenue Service in the respective zones to ensure that there is close monitoring of the assessment and collection of education tax.

The actual fund is managed by the Board of Trustees which oversees the allocation of tax collected in any one year among the various tertiary, secondary and primary institutions as provided for in the Act setting up the fund. The Board of Trustees has resolved to expend in any one year only what was collected in the previous year. The procedure for assessment and collection of education tax is similar to those of other taxes especially the company income tax.

Section 2 Sub-section 1 of Act of 1993 states that;“Federal Board of Inland Revenue shall proceed to assess the company for the tax due when assessing a company for company income tax or petroleum profit tax for an accounting period of the company³³.”

The Education Tax Fund Act assigned the responsibility of assessment and collection of the education tax from respective companies to the Federal Inland Revenue Service. The board at its inauguration inherited the balance of 10.3billion being the amount collected as at the end of December 1998 less the amounts disbursed by the previous board. Within the first five year period after the inception of the board on the 26th September 1999 and a management put in place, the trend was reversed and prospects improved upon³⁴. The education fund according to Section 5(2) of the Act No. 7 of 1993 is to be distributed as follows:-

- higher education – 50% of the total collected in any year
- primary education – 40% of the total collected in any year
- Secondary education 10% of the total collected in any year

The distribution for tertiary education is to be shared as between universities, polytechnics and colleges of education in the ratio of 2:1:1 or 25%:12.5%:12.5%³⁵. The 1998 amendment changed the disbursement to 50% to tertiary education, 30% to primary education and 20% to secondary education. For an effective collection of the tax imposed by this Act shall be due and payable within 60 days after the board has served notice of the assessment on a company. Hence, should such a company contravene or fail to comply with the provisions of the Act, such a company becomes guilty of an offence as contained in offences section 6(1) of the Act. All offences as well as their specific penalties are contained in Section 7(10) of the Act³⁶.

Prior to 2011, when the National Assembly carried out an amendment to the Act establishing it, the atmosphere in the tertiary institutions was that of general unrest, mostly

occasioned by incessant strikes especially by members of the academic staff union of universities (ASUU), non- academic staff union of universities (NASU), academic staff union of polytechnics (ASUP), senior staff association of Nigeria universities (SSANU) among other sister unions within the system³⁷. These industrial actions were mostly premised on dilapidated learning infrastructure and lackadaisical approach by previous governments especially the military regimes in addressing these challenges in the supposed “Ivory towers” scattered all over Nigeria. But, with over two decades down the line, TETFund had come to the rescue of each and every public tertiary institutions in the country. Testimonies abound by some of the beneficiaries of what would have become their fate, if the fund had not come to their aid financially³⁸.

Administration and Mandates of TETFund on Public Tertiary Institutions in Nigeria

The Tertiary Education Trust Fund (TETFund) has over the years become a veritable tool for development in the higher education sub-sector of Nigeria. From its early days as the Education Trust Fund (ETF), the TETFund has grown to so much that it is now the “de facto” major source for infrastructural upgrade in institutions of higher learning. It was mandated by the Act which Established it, to monitor the projects executed and on-going with the funds allocated to the benefiting public tertiary institutions. Having this in focus, for effective and efficient realization of the aspiration, implantation of its function and general organization of work, the agency is structured into various segments for effective administration of the fund³⁹. The Longe Commission recommended among others the funding of higher education through earmarked tax to be borne by companies operating in Nigeria. An implementation committee under the leadership of Olu, O. Akinkugbe was constituted to implement Grey Longe’s Commission Report recommendations, also in agreement signed between the federal government and ASUU,

ASUP and COASU on the 3rd of September, 1992 on funding of Nigeria public tertiary institutions³⁹.

In January 1993, the Education Tax Act No. 7 of 1993 was promulgated alongside other education related Decrees. The Decree imposed a two percent tax on the assessable profits of all companies registered through the Cooperate Affairs Commission (CAC) doing business in Nigeria. This was a home grown effort/solution to address issues of funding to rehabilitate decaying infrastructure, restore the lost glory of education and confidence in the system as well as consolidate the gains, thereto, build capacity of teachers and lecturers, teachers development, development of prototype designs among others. The Education Tax Act of No. 7 of 1993 mandated the fund to operate as an intervention fund to all levels of public education in Nigeria. This mandate was faithfully discharged between 1999 to May 2011 when the Education Tax Act was repealed and replaced with the Tertiary Education Trust Fund Act, due to lapses and challenges in operating the Education Trust Fund (ETF)⁴⁰. These lapses and challenges include:-

- the ETF was overburdened and overstretched and could only render palliative support to all levels of public educational intuitional institutions in Nigeria
- duplication of functions and mandate of other agencies set up after the ETF, such as Universal Basic Education (UBE) and Millennium Development Goals (MDGs) and Petroleum Trust Fund (PTF).
- rots and dilapidation of facilities issues, in the tertiary education continued to be irritating as funds are only thinly spread.

The Tertiary Education Trust Fund (TETFund) was originally established as Education Trust Fund (ETF) by the Act No. 7 of 1993 as amended by Act No. 4 of 1998 now repeated and replaced with Tertiary Education Trust Fund Act 2011. It is an intervention agency set up to provide supplementary support to all level of public tertiary institutions with the main objective

of using funding alongside project management for the rehabilitation, restoration and consolidation tertiary education in Nigeria. The main source of income available to the fund is the two percent education tax paid from the assessable profit of companies registered by CAC. The Federal Inland Revenue Services (FIRS) assesses and collects the tax on behalf of the fund body. The funds are disbursed for the general improvement of education in federal and state tertiary education specifically for the provision or maintenance of; essential physical infrastructure for teaching and learning, institutional material and equipment, research and publications, academic staff training and development and any other need which, in the opinion of the Board of Trustees, is critical and essential for the improvement and maintenance of standards in the higher educational institutions⁴¹.

The fund is managed by an eleven (11) member Board of Trustees with members drawn from the six geo-political zones of the country as well as representative of the Federal Ministry of Education, Federal Ministry of Finance and the Federal Inland Revenue Services. The Board of Trustees has the following responsibilities as stated in the Act, monitoring and ensure collection of tax by the Federal Inland Revenue Services and ensure transfer to the fund, manage and deliberate the tax fund, liaise with appropriate ministries and bodies responsible for collection or safe keeping of the tax, receive request and approve admit table projects after due consideration, endure disbursement to various public tertiary education institutions in Nigeria, monitor and evaluate execution of projects, invest fund in appropriate and safe securities, update the federal government on its activities and progress through annual audited reports among the states of the federation in case of regular intervention, review progress and suggest improvement within the provision of the Act, do such other things that are necessary or incidental to the objective of the fund under these Acts or as may be assigned by the federal government, make

and issue guidelines, from time to time to all beneficiaries on disbursement of monies from the fund on the use of monies received from the fund and generally, to regulate the administration, application and disbursement of monies from the fund under this Act⁴².

The Board of Trustees shall administer, manage and disburse the tax imposed by this Act on the basis of; funding of all public tertiary education institutions in Nigeria, equality among the six (6) geo-political zones of the federal in case of special intervention equality among the states of the federation in case of regular intervention, the distribution shall be on the ratio of 2:1:1 or 50: 25:25 as among universities, polytechnics and colleges of education (COE), the BOT shall have power to give due consideration to the peculiarities of each geo-political zones in the disbursement and management of the tax imposed by this Act between the various levels of tertiary education.

The legal and board secretariat unit is responsible for all legal and board matters of the fund. It is headed by a Deputy Director who is responsible for the overall coordination and supervision of the activities of the unit. The unit is under the direct supervision of the Executive Secretary. The functions of this unit in TETFund include:-

- advising the management and board of trustees on all legal matters
- preparation/vetting of contract agreements involving the fund and interpretation of legal instruments
- providing secretarial services as well as logistics support to the Board of Trustees and management meetings
- liaising with the fund's external solicitors to ensure adequate handling of court cases in which the fund is a party, and
- performing other duties as may be assigned by the Executive Secretary and management.

The public relation unit is another department in TETFund that has the following duties and obligations:

- providing publicity for the fund and its activities by organizing and granting of interviews to print and electronic media
- producing jingles and adverts for placement in the print media
- articulating strategies for proactive and positive public relation for the fund by ensuring relevant publications as at when due
- writing press release whenever necessary
- maintaining a photo bank of projects executed through the fund's interventions
- ensuring production of public relations documents, organizing talk shows and other promotional materials for the fund body\

The internal audit is one of the units under the office of the executive secretary and reports directly to the executive secretary. Internal auditing is an independent appraisal activity for the review of the accounting, financial and other operations of an organization as a service to management. The unit helps to provide managerial control and is designed to add value to and improve the quality of the organization's entire operations. The target or objective of the internal audit unit can be stated as being the following:

- providing reasonable assurance regarding the integrity and reliability of financial and operating information
- ensuring compliance with applicable laws and regulations
- ensuring that assets are safeguarded and as appropriate and verifying the existence of such assets, and
- improving the efficiency and effectiveness of operations

Hence, in achieving these objectives, the unit carries out the following functions to help the fund's body in actualizing its mandate. They include the following:

- pre-payment audit of all payment vouchers to ensure that the payments are authorized and approved, the recording is accurate and is properly supported by third party documentation
- preparation of monthly, quarterly and annual audit reports on financial activities of the fund
- advising management on control factors relating to all administrative and accounting procedures⁴³
- General Payments: This is related to checking of payments vouchers for the overhead of the fund, for purchases, general contracts and utilities. This division also handles payment vouchers relating to staff entitlements, duty tour allowances and various staff advances including retirement of advances.
- Beneficiary Accounts: This has to do with checking of beneficiaries financial returns, issuing of audit clearance and processing of vouchers for payment of all disbursements to them.
- Registry: This unit helps with the maintenance of all audit files, for all the beneficiary institutions and the various activities of the fund. The secretariat is also in charge of incoming and outgoing registers for mails and payment vouchers.
- Academic Staff Training and Development: This department was established in June, 2013 out of the Education Support Services (ESS) department. AST and D department aims at ensuring effective coordination, quality and prompt delivery of Academic Staff Training and Development (AST and D), Conference Attendance (CA), and Teaching Practice (TP) intervention in accordance with the fund's mandate for the general improvement of

Nigerian Tertiary Education sector⁴⁴. Basically, the functions of the Academic Staff Training and Development department are to;

- ensure the vetting of submission on Academic Staff Training and Development, Conference Attendance and Teaching Practice received from all TETFund beneficiaries
- ensure accessing of allocated intervention funds and facilitate processing of disbursements to beneficiaries of all intervention programmes domiciled in the department
- ensure prompt and quality delivery of all TETFund educational intervention programmes and projects domiciled in the department
- ensure cordial, effective and sustainable partnership building with beneficiaries of TETFund Academic Staff Training and Development programmes.

The corporate affairs and public relations department is another structure in the administration and management of TETFund. The department has the following duties and obligations for all corporate and public communication matters that affect the image and integrity of TETFund and as may be determined from time to time.

- ensures that all TETFund events are wellpublicized through video and photo coverage⁴⁵
- liaises with relevant departments for website content, facilitate availability of TETFund services and images to be posted on the website in collaboration with the ICT department
- monitors media coverage of TETFund through daily reading of newspapers and other various media and reporting to the executive secretary issues pertaining to the fund
- prepares and vets speeches, press releases and media presentation on behalf of TETFund as may be required during special functions and occasions
- produces TETFund Newsletter, Annual Report and other relevant publications concerning the fund

The corporate planning and development is also a segment in the administration and management of TETFund. The department of corporate planning and development is one of the pioneer departments of the fund. It was called at various times zonal operations department, funds generation department, planning, research and assessment department to explain the strategic importance of the department to the operations of TETFund. The department has two major divisions namely; funds generation and budget and planning. The department also supervises the fund's library. The department's major responsibility is to ensure that funds are available for intervention activities in the nation's public tertiary institution through effective monitoring of the 2 percent education tax collected from registered companies in Nigeria by the Federal Inland Revenue Services (FIRS) ²². The overall performance of TETFund intervention activities rest on the amount generated from education tax as well as strategies employed in the allocation of the funds to beneficiary institutions⁴⁶. That is why the department is referred to as the "goose that lays the golden eggs". The departments' primary objectives include;

- to proactively monitor the assessment and collection of education tax by FIRS, and ensure the transfer of same to the education tax pool account with the Central Bank of Nigeria
- to ensure continuous and effective cooperation and collaboration with the FIRS especially as it relates to the Education Tax collection
- to collaborate with ministries, departments, agencies and non-governmental organizations, local and international organization for the growth of the Education Tax to further strengthen the effectiveness of the fund's mandate
- to engage with the fund's beneficiaries on development and implementation of strategic plans for their institutions

While, the Budget and Planning Unit functions as:-

- to initiate, coordinate and facilitate strategic planning activities of departments/units by developing and updating TETFund strategic plans and projects to ensure that objectives of the fund are met
- to prepare TETFund Annual intervention budget and monitor the implementation of the budget by setting targets and tracking outcomes to ensure compliance with TETFund intervention programmes and projects
- to issue letter of allocation to beneficiaries based on the approved yearly intervention budget
- to liaise with relevant regulatory agencies to obtain current accreditation reports on institutions and use such to appreciate TETFund intervention programmes/projects.

Education support services department as one of the means to actualize TETFund mandate has three departments. They are:- library department division, national research fund and institution based research division, and book development division. Hence, under this department, it has intervention areas as:- National Research Fund (NRF), Institution Based Research (IBR), Library Development (LD), Academic Research Journal (ARJ), Academic Manuscript into Books (AMB), Book Development Fund (BDF), Professional Association Journal (PAJ), Manuscript/Ph.D Thesis and Academic Publishing Centre (APC)²³.

The National Research Fund (NRF) is aimed at revitalizing the objectives of addressing the critical need of high quality manpower to drive the nation's economy and development aspirations towards attaining the nation's vision 20:20 and beyond. The intervention focuses on applied researches that address areas of national concern namely, national security, national integration and peace studies, education and training, economic development, agriculture, food

security, and technology processes, power and energy, ICT and telecommunication, entrepreneurship and wealth creation, environmental issues among other things.

- The Institution Based Research (IBR): The institution based research is aimed at research capacity building the tertiary education institution (TEI's). It focuses on the basic research in all field of academic endeavour. IBR is aimed to resuscitating research activities in the national tertiary institutions in Nigeria.
- The Library Development intervention is an intervention aimed to equip and procure latest textbooks in various fields, furniture, equipment, journal books and e-journals to public tertiary institutions to boost reading culture in educational sector.
- Academic Manuscript into Book (AMB): Is aimed to resuscitating and encourage authorship of indigenous books among lecturers of public tertiary institutions. It will inculcate and nurture the culture of authorship.
- Book Development Fund (BDF): This unit is aimed at encouraging the production and use of internally produced books, it is expected that nurturing the culture of authorship and production of indigenous books in Nigeria will safeguard national pride as well as ensure the availability of relevant books that grow out of the local environment and reflect familiar realities and experiences. Manuscripts/Ph.D Thesis, production of quality academic manuscripts, Ph.D thesis using state-of-the art facilitates, inside the higher institutions of learning⁴⁷.
- The Profession Association Journal (PA): To restore and enhance the capacity of Nigeria tertiary educational institutional and professional bodies for produce and circulate quality academic journals and other learning materials. The Academic Publishing Centre (APC) mainly, to revitalize by design, construct and equip model centers in selected institutions and

link their activities to university printing press which will act as publishers. However, the functions of department of education support services are:-

- processing of academic/education based intervention proposal from TETFund beneficiary institutions for disbursements of allocated funds to the institutions
 - carrying out verification of implementation of the programmes during execution as part of action research process as to enable and ensure effective delivery of the intervention
 - development of data bank/database with respect to academic-based intervention (AIBs) being coordinated and managed by the ESS department
 - crafting and designing of implementation frameworks and research based instruments and templates of all academic based intervention for use as work tools in processing implementation of programmes
 - analyzing education challenges, issues, intervention policies implementation and trends analysis relating to TETFund intervention
 - carrying out Action Research with respect to processing of all academic/education-based interventions and the intervention programmes delivery in beneficiary institutions to enable and input intervention improvement process designing
 - proffering of professional solutions to address challenges in relation to the fund's academic/education-based interventions
 - carries out education local and global watch and from the findings drive generate intervention concepts, ideas, intervention prototypes, intervention framework designs, work processing tools among others²⁴.
- Finance and Investment:

The department which was formerly known as finance and accounts department, was changed to finance and investment department in 2010. It is the hub-nob of all finance related issues and adviser to the fund on all financial matters the department is headed by the Director who is responsible for the overall coordination and supervision of the department. The department is made up of three divisions each headed by an Assistant Director. The divisions are; Treasury and investment division, Management account unit and Final accounts division. The department has the following responsibilities among others;

- disbursement of funds speedily to the beneficiaries
 - production of financial statement
 - production management of investible funds of the organization for optimal returns, and
 - safeguarding of the fund's assets through proper records and maintenance of assets registers
- The Human Resource Management:

In pursuant to the fund's vision and mission, the Human Resource Management department is tasked to fully make its contributions towards the delivery of the mandate by providing highly professional skilled and motivated personnel, conducive and well secured work environment, procurement of high quality goods and services. Consequently, Human Resource department policy is in place to take care of all personnel needs in terms of welfare, working tools, conducive working environment as well as health and safety requirements²⁵. The Human Resource Management is divided into the following sub-divisions and sections:

- ❖ The manpower planning, training and development
- ❖ The pension, insurance and welfare unit
- ❖ Staff housing loan/national housing fund matters

❖ Professionalism, performance and support (PPS)

❖ The registry and records

The department is saddled with, but not hunted to the following duties and responsibilities;

- attract and retain qualified, competent and highly motivated employees at all levels of employment in the fund
- create and provide enabling environment of equal opportunity, diversity/inclusion irrespective of ethnic, gender, religion, tribe among others
- provide the opportunity whenever possible to make personal contact with management and communicate opinion, suggestions and ideas freely
- The Information and Communication Technology functions in the following way in order to help TETFund live up to its mandate:
 - development and maintenance of ICT in TETFund operations
 - provision of timely, accurate and high quality information to aid decision making
 - ICT-Human capital development and management
 - integration and automation of TETFund processes through the establishment of developmental management information system (MIS)
- Monitoring and Evaluation department is one of the eleven (11) departments of TETFund. It is responsible for coordinating the monitoring of projects. It was created in June 2011, and known as department of monitoring and impact assessment. It began operations in September 2011. It was subsequently renamed as monitoring and evaluation department due to measured scope of work. The objectives of the department include;
 - scheduling of inspection visit

- coordinating field reports and release of payments due to beneficiaries
- ascertain the level of implementation of the on-going projects for which funds had been released
- identify the challenges facing the beneficiary institutions that are unable to complete their projects within the approved cycle limit

The department of monitoring and evaluation is made up of three sections. They include; project monitoring, impact assessment and project documentation. The functions of the various divisions of the department are:-

- Project Monitoring
 - scheduling of inspection visit
 - coordinating field reports and release of payments due to beneficiaries
 - ascertain the level of implementation of the on-going projects for which funds had been released
 - identify the challenges facing the beneficiary institutions that are unable to complete their projects within the approved cycle limit

There are two categories of monitoring activities, namely – monitoring and evaluation of on-going projects and monitoring for the release of second and final tranches of funds

- Impact Assessment:-

The objectives of the division are to identify the expected impact of the fund's interventions vis-a-viz benefits to the immediate communities, determine the effectiveness of resource utilization and sustainability of the projects and programmes. This is achieved through the following:-

- determination and development of impact assessment instruments

- scheduling of impact assessment visits
- assessment of projects and programmes intervention with a view to determining whether the objectives of the intervention have been achieved and
- making recommendations which can help to generate policies to direct future intervention
- Project Documentation:
 - ensure adequate documentation as projects executed
 - maintain effective and functional photo bank
 - create and sustain digital records keeping

The project management is one of the main departments of TETFund that drives/coordinates the bulk of intervention activities of the fund. This is one of the departments/units in TETFund that interfaces with the fund's beneficiaries as the custodian of physical intervention projects. At inception as ETF in 1999, the project management was known as project development department. It was subsequently, due to increased scope of work, it was re-named operations department. However, during the restructuring in 2010, it was renamed project management department with two (2) departments emerging from the old structure. Its functions are subsumed in all the four units of the department. The objectives of this department include:

- to determine admissible projects submitted by beneficiaries
- preparation and issuance of allocation letters to beneficiaries for their regular and special interventions in accordance with the directive of the Board of Trustees
- vet and reconciles project submissions in line with given allocations and obtainable best practices

- monitor the due processes for contractor engagement through attendance of bid opening at the beneficiaries institutions
- recommended funds disbursement after the due process in installments
- monitoring stage development of projects until completion in conjunction with the monitoring and evaluation (ME) department
- documents and archives approved projects information in digitized data bases
- offering professional advice to the fund and its beneficiaries whenever required for proper guidance
- translating board policies to action as concerns project development/intervention and
- act as secretariat of the projects committee of the board under the direction of the executive secretary.

Given that the global economy is knowledge and skill intensive, the need to develop human capital and establish infrastructure for sustainable innovative research and development (RD) has become a top priority for nations and industries committed to strategic economic success and competitiveness. Increasingly governments and business look to tertiary education institutions to play catalytic and axial roles in generating and applying knowledge for economic and social development. The tertiary education institutions should have the competence to meet their expectations²⁶.

In spite of the fact that the role of RD in national development, including leveraging the quality of research and academic programs is well known, the level of RD infrastructure and productivity in Nigeria remains unacceptable. This fact has led to the initiation of TETFund Research and Development (RD) intervention by TETFund Board of Trustee to critical address some of the challenges facing research and development in Nigeria as well as provide the

enabling environment for harnessing, incubation and transformation of research findings into tangible and intangible products (commodities, service, process) that solve problems of the economy and national development through collaboration with industries, relevant development agencies and other knowledge-based institution⁴⁸. TETFund (RD) intervention is geared towards education-driven promotion of linkage programmes such as:

- cumulate the generation and maturation of research-based development initiatives in the country
- stimulation of enabling platform for the evolution of Nigerian tertiary education institution into centers of excellence in research innovation and technology incubation

The objectives of the department are:-

- to ensure that research projects are problem solving by prioritizing areas of focus as defined by national development agenda
- promotion of partnership between the fund, educational institutions and industries as it relates to the research, works by putting in place the appropriate mechanism for the adoption and utilization of research funds
- to ensure that all research works meet the SMART test criteria and are ultimately applicable to the relevant and identified industries
- to promote multi-disciplinary research projects that will increase stakeholders engagement to national/regional development matters²⁷.

With the initiating of the RD intervention the development of RD/CE was created with the following functions:-

- the department of research and development centers of centers of excellence coordinate and manage the implementation of research and development

- to promote and support market-driven researchers that have national impact
- to promote inventions and innovation
- to enhance research capacity and capability in public tertiary education institutions
- to encourage public/private RDs

The Guidelines for Accessing TETFund Intervention Allocations/Benchmarks by Nigeria Public Tertiary Institutions

The TETFund was introduced by an Act of the National Assembly in June 2011 after the repealing of the law that established the Education Trust Fund which had the mandate of intervening at all level of education in Nigeria. The Act replaced the Education Tax Fund Act Cap.E4 Laws of the Federal Republic of Nigeria 2004 and Education Tax Fund Amendment Act No. 17, 2003. The intervention fund was set up to administer and dislodge education tax collection to the federal and state tertiary educational institution in Nigeria. Hence, after all the recommendations from various committees mandated by the federal government to look inwards on the way forward of Nigeria public tertiary education now came up with the suggestion of funding the Nigeria public tertiary institutions with a consolidated fund. The main source of income available to be accessed by these tertiary institutions is the two percent tax paid from the accessible profit of all companies registered in Nigeria⁴⁹. The funds/compulsory levies are collected by the Federal Inland Revenue Service (FIRS).

The Nigeria public tertiary institutions which are the beneficiaries of the benchmarks are required to apply for the money for the following;

- Provision of essential physical infrastructure for teaching and learning.
- Research, book development and publication.
- Academic staff training and retraining and development.

- Any other need, which is the opinion of the Board of Trustees are critical and essential for the improvement of quality and maintenance of standards in the educational institutions.

Howbeit, the Board of Trustees of the fund is statutorily by the establishing Act, charged with the responsibility of administering, managing and disbursements of these funds to beneficiaries in the public tertiary education institutions under established principles. The enabling Act establishing the fund prescribes the distribution of the funds in the ratio of 2:1:1 or 50:25:25 respectively to universities, polytechnics and colleges of education. The Act provides that fairness and equality should be ensured in the distribution of the funds to the beneficiary institutions. The TETFund intervention funds can easily be accessed by guidelines established by the Board of Trustees of the fund in line with its enabling Act. This presentation shall give more detail for the requirements that should compulsorily be met in order to qualify as a beneficiary of the fund on one hand and detail out conditionalities for accessing the intervention funds once enlisted as a beneficiary⁵⁰. In this regard, an institution must be enlisted by approval of the Board of Trustees of TETFund to qualify as a beneficiary of TETFund intervention funds²⁹. To be enlisted as a TETFund beneficiary, the following logistics must be followed and fulfilled by intending/prospective institutions:

- the institution must have been established by the law via an Act of Parliament or Edict of the State House of Assembly and signed into law. By the President or Senate Governor as the case may be under the final approval by the National Universities Commission, National Board for Technical Education and National Board for Colleges of Education respectively;
- the prospective beneficiary must be a staff of any public tertiary institution, that is, universities, polytechnics and colleges of education (COE);

- the public tertiary institution must be recognized by the relevant regulatory body – NUC, NBTEC or NCCE as the case may be and evidence of this should be available both with the institution and regulatory body for update ;
- academic activities, that is, student admission, teaching and learning, physical infrastructure, research among others must have commenced, started at the institution;
- the prospective institution shall formally apply to the fund to be included as a beneficiary of the fund⁵¹;
- the TETFund shall visit to verify that academic activities have commenced and thereafter recommended to the Board of Trustees (BOT) for enlistment as a beneficiary;
- this is concluded following the consent and approval by the Board of Trustees, the institutions shall be enlisted and notified.

In the same vein, the beneficiary public tertiary institutions of the fund are required to submit project proposals upon which the funds would be applied. The TETFund requires that such projects must be in line with beneficiary institution's core mandate or immediate priority and should be relevant to teaching, learning and research, including improving the learning and teaching environment. Also, as approved by the Board of Trustees, the TETFund intervention can be categorized into three levels of intervention available to Nigeria public tertiary institutions. The TETFund interventions can be highlighted as follows:

- Normal (Regular) intervention comprising
- Infrastructural and equipment/furniture-based intervention projects,
- Library intervention,
- Academic staff training/retraining and development,
- Research,

- Journal publication,
- Conference attendance,
- Manuscript development.

The normal intervention is a yearly intervention fund for all beneficiary public tertiary institutions in Nigeria.

- Special intervention is usually at the wise choice or decisions of the Board of Trustees but allocations/ beneficiaries are zonal-base and are done equitably by the discretion of the Board of Trustees as enshrined in enabling establishment Act.
- The special high impact intervention, however, seeks to massively inject funds into selected tertiary institutions to achieve a major turnaround through programme upgrade and improvement in the teaching and learning environment. Here, benefiting institutions are selected by the Board of Trustees based on the age of the institution per geo-political zone among other criteria. The conventional universities were first beneficiaries of the special high impact intervention programme which started in 2009. These fund/monies are disbursed in Tranches/Batches by TETFund Board of Trustees to the beneficiaries⁵².

The allocation to Nigeria public tertiary institutions of TETFund is made yearly and this constitutes the normal intervention benchmark. However, to access the funds of the allocation, the following must be fulfilled by prospective public tertiary institutions and staff;

- area of infrastructure, equipment, furnishing-base intervention, the beneficiary tertiary institution must have fully completed the previous year's intervention project with release of the final Tranches as the case may be.
- beneficiaries in arrears of unaccessed dedicated benchmarks, the Board of Trustees (BOT) allows for a merger of up to four years of the unaccessed allocations, subject however to

the satisfactory completion and verification of the previous year's intervention projects. However, the concurrent utilization of the yearly benchmarks is not allowed, the fund does not approve/conserve of intervention projects of different years running together.

- submission of proposed projects to the fund to the sum of the allocated amount must be in line with the beneficiary institution's core priority or mandate and should be relevant to teaching, learning and research, including the learning and teaching environment.
- proposed projects must be justified and the total cost attached to each of the project. Also, details shall be attached in the appendices to the submission.
- proposed project submission will be vetted and Approval-In-Principle (AIP) granted if satisfactory.
- due process of vendor engagement must be undertaken in line with the Public Procurement Act (PPA) 2007 and on conclusion, all relevant details of the proceedings are presented to the fund for vetting in this regard.
- release of funds in tranches follows the satisfactory conclusion of the due processes.

Also, in the case of academic-based interventions, the TETFund Board of Trustees (BOT) has mandated beneficiary public tertiary institutions to fulfill the following guidelines for authentication and approval;

- submissions should be made to the fund not later than two months to the time of commencement of the programme.
- allocation of a particular year should be accessed with a maximum number of three years different submissions to mop-up the funds allocated the beneficiary public tertiary institution.

- all submissions should be made in both hard and soft copies. The soft copies should be in excel format and submitted in a new flash drive or other storage devices.

Interestingly, to access allocated funds for the infrastructure/equipment-based intervention, two major stages are involved;

- obtaining Approval-In-Principle (AIP) for projects.
- post Approval-In-Principle stage that is, undergoing the due process of vendor engagement in line with the Public Procurement Act 2007, leading to access of funds/monies. The requirements for approval in principle for infrastructural projects which related construction of physical building structures in the beneficiary public tertiary institution includes;
 - soil texture test result, especially for different consistent wet terrain, for areas with weak soil structure and for high rise structures.
 - detailed architectural working drawing with seal of architect and signed , including evidence of practice license.
 - detailed Engineering Design Drawings (Structural, Electrical and Mechanical), sealed and signed by the designer engineer. Design should integrate result of soil test in engineering design.
 - detailed Bills of Quantities (BOQ), devoid of Prime Cost (PC) items and provisional sums, especially of works measurable from the drawings⁵³.
 - where consultants are engaged, submission to the TETFund must include copies of letters of Commissioning of the details of consultancy fees in line with the federal government approved scale of fees for professionals in the construction industry must be include.

- project must be fully functional-built, furnished, furnished and equipped/installed in the case of equipment.
- rehabilitation of projects or physical infrastructure already existing in any public beneficiary institution, the Board of Trustees of TETFund has stated that the following must be seen in order to ascertain the level of rehabilitation. The benefiting public Nigeria tertiary institution shall be required to provide the following for vetting.
 - photographs showing the current rot of the facility or facilities to be rehabilitated/renovated.
 - schedule of dilapidation.
 - projects that involves conversion, submission of the as-built drawings.
 - submission of the drawing showing the new proposed layout.
 - Bill of quantities³¹.

In another backdrop, for procurement related projects the fund requests the items to allow for procurement.

- inventory of items to be procured should be submitted, which should contain quantity of items to be purchased, unit rate and total cost. Units rates should consider importation cost (where applicable, and taking the official exchange rate into consideration), cost of clearance at port relevant statutory charges, transportation to site, installation cost, training cost (where applicable), profit margin.
- genuine proforma invoice, with cost submission quoted in the Nigerian currency – the naira and not in foreign currency. All conversion must have been done, taking into consideration inventory of items to be procured.

- submission of manufacturer's catalogue/brochure of technical specifications, showing sample photographs of the equipment, unit cost and other technical specifications of the equipment.
- sample photographs of the items to be purchased. Dimensioned drawings of sketches of furniture are also acceptable.
- inclusion of Value Added Tax (VAT) where applicable, Withholding Tax (WHT) inclusion is not acceptable.
- installation requirements with cost (where applicable).
- non-inclusion of consumables⁵⁴.

Special Technical Requirements is another important principle while trying to access the TETFund benchmarks. The benefiting public tertiary institution should fulfill the following criteria before the fund could be released in tranches for the identified purpose(s) in the tertiary institutions. The process involves that all presentations are to be done in A3 format, the sheet should have the panel showing the details of the projects, including scale, date, drawing title, consulted (where applicable), sheet in serial number among other criteria.

The tertiary institutions having complied with the stipulated guidelines, funds disbursement is done after the AIP has been granted by the BOT and due process requirements have satisfactorily taken place. The contraction related projects, disbursement are in three tranches of 50 percent, 35 percent and 15 percent; while for procurement related projects, disbursement are in two tranches of 85 percent and 15 percent. The due process leads to accessing the first tranches of funds and must be carried out in sequence with the provisions of the public procurement Act of 2007⁵⁵. All beneficiaries are expected to include a letter of commitment in their due process submission to the fund. The letter of commitment is an

undertaking from the beneficiary to immediately commence the project execution on receipt of the first trench of the funds. This is to discourage the practice of keeping money in fixed facility over a period before commencing the project. The TETFund strongly objects to the practice of money fixing by the beneficiary tertiary institutions.

However, to qualify for the release of the final Tranche, all the above listed documentations shall be required. Hence, the projects must have been fully completed, dully signed and inscribed with the TETFund insignia or logo and year of intervention and verified by officers of the fund agency.

In as much as there may be problems confronting the release of the tranche on time, in order to case the problem of non-release of funds at the final tranche stage due to problems associated with deferential completion periods on a given intervention where construction and procurements are involved, such interventions shall be split into two; construction on one hand and procurement on the other, so that they run as parallel interventions within the same interventions. In effect, the submission on such intervention will no longer be as a single submission but as two (2) and not more than two (2) batches which would be reconciled and processed as such. This is to eliminate the long standing problem of contractors who have been able to fully complete their segments of the intervention but cannot access the final tranche because the construction component within the same intervention is still on-going⁵⁶.

The academic manuscript/book (AMB) development intervention in every tertiary institution owned by the government shall take the following format for disbursement by the tertiary institutions seeking for it. The disbursement of the funds shall also be in two tranches of 85 percent and 15 percent. In a similar way, the requirements for accessing academic research journal (ARJ), also take similar format as in the case of academic manuscript/book (AMB)

development intervention. The disbursement of funds by the body shall be in two tranches of 85 percent and 15 percent.

In another note, the guidelines and requirements for accessing funds for academic staff training and development (AST and D) programme and conference attendance. The eligibility for the programme shall be the prerogative of the institution the researcher is from.

The teaching practice is another area of concern for TETFund in intervention. This type of intervention is only due for academic staff. In this regard, lecturers seeking to be funded by TETFund for teaching practice and entrepreneurship study centers must fulfill the following for the funds to be released. It is important to note that only academic staff supervising students on teaching practice are eligible for sponsorship. The requirements for accessing the teaching practice intervention funds are as follows; schedule indicating dates/periods and duration of teaching practice supervision for the intervention year, name, rank and department of academic staff to be involved in the supervision, name of schools/venue where the supervision is taking place, detailed cost implication per supervision during the period of supervision, completed TETFund personnel nomination forms, detailed cost implication for the establishment or improvement of the mini teaching laboratory and executive summary of the submission⁵⁷.

Challenges Confronting Management of TETFund Benchmark in the Institutions in Owerri, Imo State

The TETFund interventions are anchored on normal intervention, library, research grant, academic staff training and development, publication of journal, manuscript development and conference attendance. Interestingly, from the study, TETFund, has done handsomely well in these areas though with some challenges confronting the fund body. It, therefore, behooves on the management of the TETFund to intensify efforts on reducing all stringent regulations for

accessing and releasing of all approved funds to the tertiary institutions for use. The fund also administers the tax imposed by the Act and disburses the amount to tertiary educational institutions owned by the government⁵⁸. It also monitors the projects executed with the funds allocated to the beneficiaries.

The fund body has alleged that over 50 percent of registered companies in the country are evading the two percent education tax imposed by the federal government thereby putting the agency in dire straits. This is a drawback in the fund body carrying out its mandate to date. Hence, some stakeholders including the Academic Staff Union of Universities (ASUU), ASUP and COASU, are of the view that the alleged evasion could be symptomatic of thriving clandestine activities in the agency just as they want the organization to reinvent itself to stay afloat. In a country where states and federal government establish tertiary institutions and shirk their funding obligations, especially in the areas of manpower training, and funding of capital projects, the Tertiary Education Trust Fund (TETFund), though an interventionist agency has done fairly well to radically change the fortunes of most of these needy schools. The quality and quantity of projects funded by the outfit across the country, has been the sole reason schools' helmsmen credit it with changing their architectural landscapes.

As established as an intervention agency under the Tertiary Education Trust Fund (Establishment among others), TETFund Act, 2011, the outfit is saddled with the responsibility of managing, disbursing and monitoring the education tax to public tertiary institutions in Imo State. To enable it achieve the above objectives, the Act imposes a two percent education tax on the assessable profit of all registered companies in the country⁵⁹. The Federal Inland Revenue Service (FIRS) is the organ of government empowered by the Act to assess and collect the tax and the fund administers the tax so imposed and disburses the amount to tertiary educational

institutions at federal and state levels. It also monitors the projects executed with the funds allocated to the beneficiaries. The mandate of the fund as provided in Section 7(1)(a) to (e) of the Act is to administer and disburse the amount in the fund to federal and state tertiary educational institutions, specifically for the provision and maintenance of essential physical infrastructure for research and learning, instructional materials and equipment, research and publication, academic staff training and development as well as any other need, which, in the opinion of its Board of Trustees is critical and essential for the improvement of quality and maintenance of standards in these institutions.

However, the allegation by the Executive Secretary of the fund, Abdullahi Bichi Baffa, that over 50 percent of registered companies in the country are evading the two percent tax has stunned not a few stakeholders in the sector. Baffa, who made this known in the fund headquarters, Abuja, when the Senate Committee on tertiary institutions and services visited the agency, listed the dwindling collection of the tax as one of the challenges the fund is facing⁶⁰. According to the fund executive secretary, the falling price of crude oil and the inability to access the portal of the Federal Inland Revenue Service (FIRS) to know what is paid in real time for easy reconciliation are some of the factors that contribute to the number of worries the agency has to contend with. Over time, TETFund's heap of challenges has grown to include dwindling tax funds brought about by the state of the economy; dearth of policy reinvigoration initiatives for sustainability of funds consolidation and intervention to institutions, funds intervention disbursement modalities which have promoted dependency by institutions on the fund itself, political interferences which have negated strict adherence to the mandate and policy drives of the fund, the porous link between beneficiary institutions, the Bureau for Public Procurement (BPP) and TETFund in ensuring transparency, due diligence and the ethos of

accountability, and above all, the long bureaucratic bottleneck in seeking approvals and funds disbursements both in TETFund and the beneficiary institutions⁶¹.

In view of these mounting challenges, some stakeholders are of the view that the agency's approach to doing things may have gone obsolete needing a change of tactics. Also, since the disclosure came to limelight, some stakeholders in the educational sector are increasingly of the view that the circumstance surrounding the evasion of tax by over 50 percent of registered firms in the country may be more than meet the eye. This explains why they are united in hinting at the possibility of collusions between staff of the agency, defaulting firms and even the FIRS to circumvent the system. Hence, in the opinion of the former Vice Chancellor of Niger State owned Ibrahim Babangida University, Lapai, Professor Ibrahim Kolo, the so-called tax evasion is happening because the agency failed to take proactive steps before now to tackle the mess. The reality is that TETFund itself does not have the mechanism to proactively follow up with the firms that remit funds to it so as to know who has remitted, who is yet to remit and who has stopped remitting, as well as the reason for the outright stoppage⁶². One of the issues that may affect the remission of the two percent tax is because the outfit appears to be just looking at the law, which mandate firms to remit the tax. Unfortunately, in this country, people don't obey a particular law for long before they start looking for ways of circumventing the same law.

Additionally, matters are made worse because in the process of just waiting idly for the organizations that remit these taxes, some of the organizations are alienated and they are bound to feel disconnected because nobody wants to continue remitting monies to an organization they do not appear to have a say in what they are doing⁶³. As long as organizations do not see their roles in TETFund, or what they get in return, this issue of tax evasion may continue. So

TETFund need to be proactive by bringing donor companies closer to itself, by even putting them or their representatives on its board. Hence, if this happens, these firms would see what their monies are being used for. Nothing stops TETFund from proactively following up on companies that remit their taxes as at when due and paying thank you visit to these firms. Also, nothing even stops TETFund from hosting these firms to a lunch/dinner party.

In same vein, Professor, Kolo who was appointed Vice Chancellor of the still-birtherd Federal University of Education, Zaria, Kaduna State, by former President Goodluck Jonathan, explained that in developed countries, tertiary institutions depend on funds from the organized private sector because of the rapport and mutual benefit between both parties, adding that this can happen in the country if the right atmosphere is put in place⁶⁵. So, before complaining of evasion of tax by over 50 percent of registered firms in the country, the Executive Secretary should do a thorough in-house cleansing to ensure that a cabal within the agency is not collaborating with the firm that should remit tax and some bad eggs in the FIRS, to rob the agency of funds. He should also speedily carry out a forensic auditing of the agency's account to ensure the true state of funds accruing to it.

The ASUU, ASUP and COASU, agrees with Kolo that there could be high-level collusion between some persons, who end-up benefiting from the alleged evasion while the agency bleeds. According to the president of the unions, serious efforts should be made to strengthen the drive for the collection of the education tax. There should be serious efforts not to spare in investigating whether there is collusion between the FIRS and the companies that are to pay tax because there is no reason for companies that are making profits not to pay what the law mandates them to. Additionally, the FIRS should step up action by widening its network in order to bring in companies that are not paying the prescribed tax, and strive to unravel why they were

defaulting. If they were paying before, the reason why they stopped should be investigated in order to ascertain whether the stoppage has to do with the present economic situation/recession in the country.

On whether ASUU, ASUP and COASU shares the generally held belief that the TETFund has discharged its responsibility well and so should be encouraged, it is difficult to give a straight forward response that TETFund has done well. One can say that to the extent of being an interventionist agency, it has done well because its intervention has made a lot of difference in the Nigerian tertiary education system. TETFund, in the area of applying fund correctly, TETFund has, in some cases not done that well because we have fund cases of misapplication of funds, cases of diversion of funds as well as cases of sheer lack of transparency. Even though the agency has its framework of releasing funds and monitoring performance, there are some tertiary institutions that try to circumvent these set procedures. Hence, such tertiary are the ones that are giving the tertiary education system a bad name. Now, there are tertiary institutions that have funds with TETFund but they cannot collect/access them because they have not followed the due process in expending projects funds granted them by the agency. On the clamour for two percent tax to be upped to four, Ogunyemi said that may not be easy to resolve immediately, especially in the light of the on-gong economic recession. Hence, before demanding for an increment, it is better to fine tune ways to make the evading companies comply with the two percent tax they are now paying. It will take a gradual process, so being in hurry to press for an increment, before you know it, people will begin to say that TETFund is being distracted from its original purpose.

The huge financial requirements of the country's tertiary institutions informed the federal government's decision to establish TETFund in 2011. In this regard, more than five years down

the line, many of the tertiary institutions have been complaining about their inability to have access to funds from TETFund because of a number of factors as procedures for accessing the fund ranks the highest which of course is an underlying challenge to the funds body³⁹. In another note, the funds executive secretary has also blamed the institution's inability to access their backlog of intervention funds. This according to him trend as worrisome. In view of the general complaint of poor funding of tertiary institutions leading to persistent strikes, the unions of the institutions over the years has stressed that the fund had not recorded any failed project across the country because of stringent guidelines on funds' disbursement and executing of projects. He further stressed that improper documentation and problems associated with financial reports as some of the major factors limiting the access of tertiary institution to the funds.

In the past, TETFund management observed with dismay that one of the major problems associated with accessing fund was improper documentation and rendition of financial returns. It is this problem that necessitated the fund to come up with a draft format on efficient and effective guideline for projects, programmes and financial. The TETFund former executive secretary insisted on strict adherence to the guidelines was posing a challenge for the institutions in their efforts to easily access the funds. Nevertheless, Dr. Musa Babayo, the Chairman of TETFund's Board of Trustees, bemoaned the fact that the institutions, which received N22.3billion as interventions funds in the last 10 years, had under-listed the fund⁶⁶. He expressed the regret at a recent capacity-building programme organized for laboratory technologists draw from public tertiary institutions in the country. Also, shedding more light on the underutilization of the fund by the beneficiaries, the funds were released as intervention funds to procure technical and laboratory equipment for the institutions' laboratories.

However, some of the equipment was not installed while others were underutilized or not properly maintained by the benefiting institutions. The underutilization of the funds was largely due to lack of trained laboratory technologists in the area of technical and vocational education across the country. Specifically, between 2004 and 2007, N7billion was allocated to technical and vocational education while N15.3billion was released in 2011 for technical/vocational equipment. This was done through the National Board for Technical Education (NBTE) to the tertiary institutions. Nonetheless, the TETFund recognized the importance of laboratories and technologists in efforts to facilitate and enhance teaching and research activities in the area of scientific studies in tertiary institutions⁴⁰. This was the prime reason behind the recognition kindled the fund's interest in providing intervention funds for the procurement of laboratory equipment for the tertiary institutions owned by the government⁶⁷. It has therefore become imperative that the TETFund match capacity-building programmes to funds allocated for interventions in all tertiary institutions to ensure optimal benefit for the educational sector and the nation.

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CHAPTER THREE

TETFUND IN FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

History of TETFund in FUTO

The federal university of technology, Owerri (FUTO) was established on 1st October, 1980 under the democratic dispensation of President Shehu Shagari in response to the need for the development of a technology based economy, which required skilled, innovative and technology oriented manpower. FUTO had a humble beginning at the premises of the Government Technical College, Owerri with a few staff borrowed from the Imo State civil service and professor Umaru D. Gowmwalk as its first Vice-chancellor. The university later moved to its temporary site at the lake Nwaebere campus where it opened its doors for its first intake of students in October 1981¹. FUTO operated on the lake Nwaebere campus up till the 1992/1993 session when it relocated to its permanent site situated about 25 kilometers south of Owerri metropolis².

At present, the Federal University of Technology Owerri has matured in many respects, it can boast of some of the best and most experienced academic, technical and non-teaching staff. Her student enrolment has grown from 225 in 1981 to student population of 22,581 in 2005/2006 session³. The university now offers first degree programmes in five schools namely the School of Science (SOSC) School of Engineering and Engineering Technology (SEET), School of Agriculture and Agriculture Technology (SAAT), School of Agriculture and Technology (SAT), School of Health Technology. The schools are split into 30 departments with a directorate of general studies. All of its academic programmes are technology-driven. FUTO is located in Ihiagwa, Owerri West Local Government Area of Imo State, within a unique and serene natural environment. It experiences two weather seasons, the Rainy season which takes place from April

to October and the Dry season taking place from November to about April. The temperatures can get as low as 20°C in the night and as high as 35°C during the day⁴. It also experiences moderate rainfall during the rainy season. It is criss-crossed by the Otamiri river, presenting a unique opportunity for tourism, aquatic, aquaculture among others. The university remains the foremost university of technology in the south eastern part of Nigeria⁵.

FUTO as an institution of technology is confronted by shortage of professional and skilled manpower since its inception in 1980. The United Nation Development Programme (UNDP) report in 2003 also, ranked FUTO low in Human Development Index (HDI), on the basis of physical health and education. Essentially, the major sources of funding for the university are the federal government monthly subvention and internally generated revenue which comes basically from school fees⁶. The inadequacy of this source of funding has recently compelled management of the university to increase school fees which resulted in students' unrest from time to time. In view of this, the management has been complaining of not having the adequate resources to provide the students' need in the school going by the densely population of students. As a result, of this, many indigent students were forced to drop out while enrolment of students has subsequently declined as aptly pointed out that university education in the contemporary Nigeria has focused itself at the cross-roads in the wake of continued lack of funding from the traditional sources even when it is explicitly clear that education is one of the most viable and biggest sector in almost every modern economy. Also, inadequate funding and funds for FUTO has resulted to poor infrastructural facilities, teaching /learning facilities, library, research among others are also in short supply. This problem of paltry and poor funding and fund available to FUTO, necessitate the quest for the FUTO management to look for alternative funding to enable them step up the institution to an enviable standard⁷.

From the foregoing, it is imperative that TETFund cardinal objective was to generate additional income to support tertiary education, provide scholarship and grants for the need but promising students, attempting not only to strengthen and diversify the economic base of higher institutions in Nigeria but also redirecting their resources towards improving the productivity and quality of higher education⁹. Going by this, FUTO, management did not hesitate to start accessing TETFund benchmark by following the guidelines for accessing the fund. In addition to its educationally backward status against other federal universities of technology established within the same period, FUTO is the poorest of them in Nigeria.

Most importantly, the major source of funding for the University of Technology is the federal government monthly subvention which cannot pay staff salaries and allowance and internally generated revenue which comes basically from school fees¹⁰. The inadequacy of this source of funding has recently compelled management of the university to increase school fees which caused a lot of row within the university community. As a result, many indigent students were forced to drop out from the school since the hike in school fees can no longer be reduced¹¹. According to Diogah, the funds available to the institution were low due to the federal government education policy but salaries and emoluments of staff were fully borne by the federal government. He further, stressed that funds generated from fees were basically used for provision of stationeries and sundry administrative cost, with result that at the end of the day, there is hardly any fund available for infrastructural development, research grants, and library materials among other things. The implication of the above scenario on the institution's state of funding is quite obvious. There was poor infrastructural development, library equipment; research materials and classroom accommodation were grossly inadequate. The university, thus suggest that the existing structure are inadequate for teaching and learning while many of them

are in a state of rot and the university management at that time, had to renovate same to usable standards through internally generated revenue basically from school fees as aforementioned.

Structure of TETFund in FUTO

Generally, to regulate the administration, application and disbursement of the TETFund allocation for effective and efficient realization of the mandate for its establishment, the FUTO management decided to form and organize body that will administer the benchmarks accruable to the institution in 2011. The FUTO, TETFund Board is charged with the responsibility of

- Invest the funds in appropriate need areas.
- Update the university management on its activities and progress through annual audited reports in case of regular intervention.
- Liaise with appropriate ministries and bodies responsible for collection or safe keeping the funds.
- Most importantly, to regulate the administration, application and disbursement of monies from the TETFund body.

In view of the stated functions of the body in FUTO managing TETFund benchmarks, FUTO has its own committee consisting, the vice chancellor, the Deputy vice chancellor Academics, Deputy vice chancellor Administration, the university Bursar, Chief Librarian, Directors of works, the Academic Deans and other principal officers of the university. This committee will meet and agree on what the fund provided by TETFund will be used for. They choose important projects with priority. When it is agreed, they will make a proposal to TETFund. It must be architectural drawing, structural drawing and also electrifying, bill of quantity and also the geographical map is required. After this, proposal is made, it is sent to TETFund as a proposal containing the amount needed for the work. TETFund has their

professional who will go through the proposal and vet it. It is important therefore to note the functions performed by these principal officer of FUTO in relation to TETFund allocation accruing to the university¹².

The Vice-Chancellor who is the administrative head of a university is also the administrative head of TETFund in FUTO. He is the Chief Executive and Academic Officer of a university. He is responsible to the senate for the general functions of the day-to-day governance of the university. In relation to TETFund, he is the signatory to the TETFund allocation of the university after meeting up with the guideline for accessing TETFund benchmark for the institution¹³. He also works in tandem with other stakeholders in the university committee to implement the funds so far received from tertiary education trust fund as a boost to his administration. He attends the annual meeting organized by the TETFund national body. He recommends ways out of the malady confronting the national and university body. He recommends ways out of the malady confronting the national and university body of TETFund. Hence, through the available funds, he caters for the welfare and interest of staff and students and for maintenance of order and discipline as may be conferred on him by the edict which established the university. In the line of structure, the deputy vice-chancellor is a principal officer appointed by the senate on the recommendation of the vice- chancellor¹⁴. The trend in the university system is to appoint two deputy vice-chancellors for academics and administration respectively. In lieu of TETFund, the two deputy vice-chancellors help the vice-chancellor to carry out some sundry functions based on their assigned duties.

The Internal Audit Unit is one of the organs that appraise activity of the intervention fund accessed by FUTO. It is an independent appraisal activity for the review of the accounting financial and other operation as a service to management. The unit helps to provide managerial

control and is designed to add value to and improve the quality of the organization's entire operations. In FUTO, the unit functions as a managerial control which functions by measuring effectiveness of internal control system¹⁵. The unit is expected to provide a complete and continuous audit of the accounts and records of revenue and expenditure, assets allocated and unallocated funds. They involve in pre-payment audit of all payment vouchers to ensure that the payments are authorized and approved; the recording is accurate and is properly supported. They also handle the payment vouchers of the various disbursements for projects and Academic Staff Training and Development. The beneficiaries also submit financial returns if any to the Audit Unit on disbursements earlier released to them. These are scrutinized to ensure that the monies are spent in accordance with the fund's guidelines and government regulation¹⁶.

Also, outside the Internal Audit Unit, the university TETFund secretariat is another structure that manages and administers TETFund in FUTO. The secretariat unit maintains all audit files for the various activity of the fund in FUTO. The staff here also maintains incoming and outgoing registers for payment vouchers as well as other correspondences with TETFund national headquarters¹⁷. The unit receives financial returns from the fund's beneficiaries containing details of expenditure from all disbursement made to them. The unit checks these submissions and where they are found to be satisfactory retirement of earlier disbursements, issues audit clearance in respect of the benefiting staff before they are eligible to receive further disbursement from the fund. In order to maintain discipline and judicious use of the fund in FUTO, This unit prepares monthly, quarterly and annual audit reports on the fund's activities¹⁸. This consists of a summary of all payment vouchers passed under various headings during the month or quarter. It also gives an overview of the projects and activities funded by the fund in FUTO over a period of time whilst advising the FUTO management on control measures and

drawing attention to areas of concern. The reports serve a medium of making recommendations for stronger internal controls and more effective implementation of the fund's mandate¹⁹. All these are carried out for effective and efficient realization of mandate, implementation of its functions and general organization of work the fund is structured for.

Table 1: Academic Staff Training and Development Sponsored by Tetfund in FUTO from 1999- 2012

S/No	Name	Cost of Training (₦)
1.	Albert E. Okorochoa Phd Molecular Physiology 3 Year Originally University of LiverPool, Later University of Leicester UK 2009	18,037,500
2.	Ikernia E. U. Egwu M.Sc Software Engineering 1 Year University of Sunderland 2009	4,562,500
3.	Celestine Afiukwa PhD Data Analysis 6 Months University of Pretoria S/Africa 2009	1,168,000
4.	Friday .N. Nweke Ph.D Data Analysis 6 Months University of Pretoria S/Africa 2009	1,128,000
5.	Igwe .J. Offor M.Sc Computer Information Technology 1 Year Sacred Heart University USA 2009 —2010 2009	6,750,000
6.	Chibueze .O. Anyigor M. Sc Computer Network Tech. 1 Year Northumbria University UK 2009-2010 2009	4,462,500
7.	Igiri .N. Elorn Ph.D Applied Sciences 3 Years Northumbria University UK 2009-2010 2009	13,888,506
8.	Chukwu Moses Alieze M.Sc Chemical Engineering 1 Year University of Newcastle UK 2010	5,580,000
9.	Charles Ukpai PhD Electronic Engineering 3 Years University of Newcastle UK 2010	15,844,000
10.	Patrick Akata Nwofe Ph.D Electronic Engineering 3 Years University of Northumbria UK 2010	15,884,000

11.	Joseph. C. Nwali M.Sc Chemical Engineering 1 Year University of Newcastle 2010	5,332,000
12.	Ikpo Isaac Monday M.Sc Accounting 1 Year University of Hertfordshire 2010	3,242,840
13.	Henry .F. Nweke Ivi .Sc Computer Science I Year University of Bedfordshire UK 2010	4,260,000
14.	Michael Chukwuma M.Sc Chemistry 1 Year Teeside University UK 2010	3,936,000
15.	Uguru Edwin. H M.Sc Physics 1 Year University of Birmingham 2011	6,798,300
16.	E.S. Nwofe M.A Film Studies 1 Year University of Bradford 2011	5,979,750
18.	Henrietta Aja .N. M.A English 1 Year University of Manchester 2011.	5,788,500
19.	Francis Nwebonyi M.Sc Computer Sc. 1 Year University of Birmingham UK 2011	6T98,300
20.	Ngozi. U Oledinma M.Sc Food Sc. 1 Year University of Newcastle UK 2011	568 and 500
21.	Chukwurna Anyigor M.Sc Chemical Engineering 1 Year University of Newcastle UK 2011	6,349,500
22.	C.I. Idurna M.Sc Textile Technology I Year University of Manchester UK 2011	6,859,500
23.	C. Elias Eze M.Sc Computer Sc. 1 Year University of Bedfordshire UK 2011	5,265,750
24.	Nwankwo Stephen Ndubisi M.Sc Renewable Energy 1 Year Newcastle University UK 2012	5,781,750
25.	Nwankwo A.C M.Sc Nursing 1 Year Queen Margaret University UK 2012	7,916,812
26	Nwigboji Simon Onwe M.Sc Nursing 1 Year Queen Margaret University UK 2012	7,916,812

27.	S. Ogbonnaya Uzor M.Sc Med. Lab Sc.1 Year University of West of England UK 2012	6,018,000
28.	Egwu I.U. Egwu Ph.D Software Engineering 3 Years University of Sunderland UK 2012	13,059,060
29.	Amos Nworie Ph.D Epidemiology Data Analysis 1 Year University of IOWA USA 2012	2,273,520
30.	Grace. U Okoro M.Sc Clinical Chemistry I Year University of West London Uk 2012	6,018,000
31.	Ukpai. A. Eze M.Sc Med Lab Microbiology 1 Year University of West London UK 2012	6,018,000
32.	Chidiebere Ekurna M.Sc. Nursing 1 Year University of Salford Uk 2012	6,808,350
33.	Jude. N. Ominyi M.Sc. Nursing 1 Year University of Northampton UK 2012	4,819,500

Source: FUTO TETFund Quarterly Report August, 2013²⁰.

The table also shows the degree in view, universities where courses are tenable and the total amount in naira on each candidate. So far, N281,589,100 has been spent in this direction. It is hoped that by the time the candidates complete their courses and return to the University, there will be a big boost to the quality of academic staff in the University.

In addition to the foregoing, the TETFund has also sponsored 439 academic and non-academic staff of the University to national and international conferences and seminars. Records show that the areas of interest for such sponsorship are human resource/capacity development. According to the TETFund Desk Officer in FUTO, the ratios at which academic and non-academic staff benefit from such conferences are 70:30 respectively. N75,000,000 has so far been spent in this direction between 2011-2013 years as shown in table below. It is abundantly clear from the foregoing that the TETFund has indeed impacted positively on Staff development in FUTO as shown;

TETFund and Research/Academic Growth in FUTO

FUTO is committed to the recruitment of highly qualified academic staff to accelerate its academic growth as well as meet the National Universities Commission (NUC) Staff/Student ratio. In this regard, the number of recruited academic staff improved tremendously from 590 in 2004/2005 academic year, 667 in the 2006/2007 session to 816 in 2007/2008. However, in the 2008/2009 academic session, the number dropped to 728. The drop, according to the Institution's Academic Planning Director, was designed to address the then lopsided ratio between lecturers 1 and below and other categories due to the desire to achieve the 20:35:45 ratio of professorial cadre to other cadres in accordance with the NUC guideline²¹. Hence, by the end of the 2010 academic session, FUTO has achieved 19.3 per cent in the professorial cadre; 26.9 per cent in the senior lecturer cadre from 23.4 per cent in the previous year; and 53.8 per cent from 56.4 per cent in the lecturer I and below cadres. On the area of Research, the TETFund had allocated N37,000,000 as research grant for the 2009-2012 periods. Out of this sum, N292,020 has so far been disbursed on merit to academic staff of the University who had successfully applied for research grant²².

Research title Lead Researcher (Team leader) Statues of Research

1. Assessment of control urinary schistosomiasis among school age children in the most Isu Local Government Areas of Imo State Dr. Chigozie Jessy Uneke and 5 others Ongoing and progressing successfully 2014- date.
2. Phytochemical characterization and comparative studies of mosquito repellent activity of essential oils from some plant extracts. Uraku, A. J and 6 others completed successfully in 2013.

3. Correlation of some heavy metal contents of foods and water in Imo State with their levels in blood of resident and associated biochemical changes. Dr. Emmanuel Ike. U. and 6 others 2014, completed successfully.
4. Evaluation of the effect aqueous and ethanol extracts of leaves and seeds of moringa oleifera in albino Mr. Aja Patrick .M. and 6 others on going 2013...
5. Characterization and comparison of CTX-M-Extended spectrum Beta lactamase producing escherichia coli from human clinical and wild birds (Pigeon, Bat Hawk, Kite)samples from imo state of Nigeria. Dr. Ifeanyichukwu Iroha and 9 others 2014 on going
6. Enhancing plantain and banana (musaspp) propagation through Biotechnology and Delivery of improved varieties to subsistence farmers in South-East Nigerian Dr. H.O. Selebe and 6 others 2015 on going²⁴.
7. Genetic diversity of cultivated Nigerian sesame and its relationship with Agro morphological fatty Acid. Dr. Nweke F. N and 5 others on going 2013....
8. Acute Toxicity and effects of low Herbicides and two local Herbs on some Biochemical parameters in fresh water fishes. Dr. U.A Ibiam and 6 others completed 2011.
9. Mass production of housefly maggot meal and effect on its diets on eggs development Prof. Dr. Jonny Ogunji and 6 others completed 2013
10. Sub-sector linkage and contributions of Agric Interventions to Imo State Economy. Prof. Aja Okorie completed 2014.
11. Genetic Diversity if cultivated Nigerian sesame using AFLPmaker.Dr. F.N Nwalo and5 others on going 2014....

12. Mass production of housefly as fish Diets Prof. Dr. J. O. Ogunji and 6 others completed 2012.

The University fund disposal after routine administrative costs to be use for any meaningful infrastructural development is paltry. Thus, infrastructural development was at very poor state, library, teaching/research facilities were glaringly lacking or in very short supply. However, from the year 2000, when FUTO started receiving allocations from the TETFund, situations started improving gradually²⁵. For instance, from the TETFund interventions, FUTO has been able to experience a boost in infrastructural development; many academic staff has also received research grants; many have been sponsored to local and international seminars and conferences in addition to TETFund sponsored oversea training and retraining of academic staff as noted earlier.

Indeed, TETFund Interventions have had some positive impact on the growth of the University and the implications of these for sustainable development are quite obvious. If sustainable development as stated in the literature is indeed, a development that meets the needs of the present without even compromising the ability of future generations to meet their own needs” then the barometer/indices for measuring this as it concerns FUTO must include: availability of infrastructure; infrastructural growth rate; academic growth and development, research and innovations, staff development; amongst others. Our study has shown that the above areas have witnessed a big boost since TETFund interventions in FUTO²⁶.

The efforts of FUTO management on staff development through overseas scholarships, training/retraining via seminars and conferences among others are supportive of sustainable development of the educational sector. The sustainable development in a University, involves a tripartite approach²⁷; viz: Infrastructure, Staff (academic & non-academic) and students.

Table 2: TETFund Sponsored Research Grant from 2011 – 2015 in FUTO

S/N	Name	Research Topic	Amount Approved (₦)
1.	Prof. C. C. Asiabaka	Sustainable Agric Production Using Organic Means: A Case of <i>Moringa Oleifera</i> 2011	950,000.00
2.	Dr. E.E. Oguzie	Development of Non-Toxic Corrosion Inhibitors for Iron and Steel from national product 2011	2,100,000.00
3.	J. C. Obiefina	Development of Indigenous farming Technologies for Food Nutrition and Environmental security 2011	950,000.00
4.	Prof. O.N. Oguoma	Pilot Plant: Detailed Process Design, Construction Installation and Start Up of Mini Petroleum Refinery of Ten (10) Barrels per Day 2012	2,400,000.00
5.	Prof. D. Amakwo	Removal of Phosphorus from Nigeria Agbala iron Ore 2012	1,000,000.00
6.	Prof. Engr. K. B. Oyoh	Design and Construction of Gas to Gas Turbine 2012	1,100,000.00
7.	Prof. M. C. Ofoh	Development Jetropha/Moringa Food Crops Inter-cropping Systems and Fertilization. 2012	300,000.00
8.	Dr. (Mrs) E. A. Nwoke	Perception and Home management of Malaria in Rural Communities 2013	600,000.00
9.	Dr. C. G. Osuagwu	Hexose Metabolism and Blood Redox Changes in the Stroke Condition 2013	600,000.00
10.	Prof. M. C. Ofoh	Development of Integrated Farming Systems Involving Food Crops and Livestock 2014	6,000,000.00
11.	Engr. Prof. O.M.I. Nwafor	Jet Power-Electric Generation 2014	6,000,000.00
12.	Engr. Prof. O.E.	Design and Fabrication of an Automated	2,000,000.00

	Okoroafor	Cassava Peeling Machine 2014	
13.	Dr. J. E. Ovri	Generation of Electricity from Waste 2014	1,500,000.00
14.	Prof. B.O. Esonu	Chemical and Nutritional Studies of Leaves and Leaf Protein Concentrates from <i>Moringa oleifera</i> and <i>Jatropha Curcas</i> , Browse Plants for Poultry Industry in Nigeria 2015	980,000.00
15.	Dr. Baldwin C. Asiegbu	Assessment of the Drivers of Teledensity Growth in Nigeria 2015	1,000,000.00
16.	Prof. N. C. Nwaezeaku	Analysis of Price Information in the Nigerian Stock Exchange Market for Investment Decisions 2015	1,000,000.00
17.	Prof. Samuel Mbadike Nzotta	Enhancing the Entrepreneurship Skills of Students and Lecturers of Federal 2015	900,000.00
18.	Prof. Iheanyi Iwueze	Group Averages of the Buys-Ballot Table and Time Series Decomposition 2015	1,500,000.00
19.	Dr. O. F. Uzoh	Design Development of An Academic and Administrative Information System 2015	1,000,000.00
20.	Prof. J. C. Obiefuna	Tree Crop genetic Resources Conservation Through Sustainable Tree-Food Cropping Systems for Adaptation to Climate Change in the South-Eastern Agroecology of Nigeria 2015	1,200,000.00
21.	Dr. (Mrs) C. P. Anyanwu	Evaluation of Some Rice Varieties for High Yield in Irrigated Lowland Trial and Selection of the Best Promising Lines for Hybrid Seed Production 2012	500,000.00

22.	Dr. I. J. Ogoke	Ecological Suitability Classification for Tomato Production in South –Eastern Nigeria 2014	1,000,000.00
23.	Dr. A. E. Ibe	Impact of Different Aorp-Forestry Tree Species on Quality OT Honey and their Potential for soil Improvement and Conservation in the Utisoil 2014	1,000,000.00
24.	Dr. O. O. Emenalom	Utilization of Processed Cassava Product in Broiler Production 2013	800,000.00
25.	Prof. D. C. Njoku	Experimental Trial of Fresh Water Prawn Culture Around FUTO Axis of Otamiri River Imo State 2013	1,000,000.00
26.	Prof. J. S. Orebiyi	Competitiveness of Agricultural Programme in Nigerian Universities and Socio Economic Effects and Climate Change on Cocoyam Production in Nigeria 2012	800,000.00
27.	Prof. C. C. Eze	Socio-Economic Effects and Climate Change on Cocoyam Production in Nigeria 2012	1,200,000.00
28.	Mrs. Ngozi A.C. Chukwuocha	Remote Sensing and Geographic Information Systems Studies of Land Use/Land Cover Changes in landscape Features of FUTO Community 2014	500,000.00
29.	Dr. A. C. Chukwuocha	Geographic Information Systems (GIS) Based Estimation of the Limits of River Otamiri's Drainage Convergence Capacity for Runoffs of Owerri Urban Area 2014	500,000.00
30.	Dr Michael A. Nwachukwu	Measuring Fate and Transport of Contaminates from the Abandoned	1,000,000.00

		AvuWaste Dump as a Model in the Study and Treatment of Polluted Aquifer within FUTO and Environ2013	
31.	Engr. Dr. A. Uzoije	Measuring Quality of Water from Wells in FUTO off on Campus Hostels in the Analysis of Water-Related-Diseases Vulnerability Between off and on Campus Students2013	1,000,000.00
32.	Prof. G. N. Onuoha	Comprehensive Environmental Evaluation of FUTO Campus: Greenfield Vs Brownfield Locations 2014	1.000.000.00
33.	Engr. Prof. E. E. Anyanwu	Development of a Hybrid Solar water Heating and Nocturnal Cooling System 2014	1.700,000.00
34.	Dr. Mrs. N. C. Onuegbu	Evaluation of Processing Properties of Upland, Lowland, and Mixed Breed of Rice (<i>Oryza sativus</i>) in South Eastern Nigeria 2014	1,000,000.00
35.	Prof. O. Ogbobe	Development of Eco-friendly Polymer Systems for Metal Corrosion Control 2014	1,700,000.00
36.	Dr. E. E. Effiong	Optimization and Simulation of a Nigerian Gas-Gathering System 2014	1,100,000.00
37.	Engr. Dr. C.I.C. Anyadiegwu	Development of a Robust Domestic Gas Aggregation Model 2014	1,000,000.00
38.	Engr. Prof. C.O. Owuama	Evaluation of Trenchless Drainage System for Road Construction on a Flat Terrain 2014	500,000.00
39.	Prof. Fredoline Anunobi	The Internationalization of the Curriculum Across Disciplines at Federal University of Technology, Owerri 2013	1,000,000.00
40.	Prof. N. A. A.	Production of Syn-gas from Palm Kernel	1,000,000.00

	Okereke	Shell for Electric Power Generation 2013	
41.	Prof. E. N. Ejike	Integrated Bioreactor Design and Optimization for accelerated Conversion of Organic Waste to Energy 2013	1,300,000.00
42.	Dr. E. E. Oguzie	Development of Biomass Based Corrosion Resistant Paint 2013	1,200,000.00
43.	Prof. S. C. Inyama	Complex Instruction set system (CISC) and Robotics 2012	500,000.00
44.	Dr. Oforegbunam Thaddeus Ebiringa	Assessing Effect of Grants for Small and Medium Enterprise Development in South Eastern Nigeria: a Study of You Win Programme 2015	500,000.00
45.	Dr. B. C. Asiegbu	Critical Success Factors for Software Outsourcing in Nigeria 2015	800,000.00
46.	Prof. G. E. Nworuh	The Challenges of Satellite Communication in the Military Intelligence of Developing Countries 2015	300,000.00
47.	Dr. Ogunbowale	Local Production of Plaster of Paris for Dental Purposes Using Locally Sourced Raw Materials 2015	2,000,000.00
48.	Dr. (Mrs) Ihuoma P. Asiabaka	Evaluation of the Extent of Achievement of the Millennium Development Goals in the Niger Delta Region of Nigeria 2015	1,500,000.00

Source: *Tetfund Annual Report on FUTO October, 2013*²⁹.

Almost the programmes in FUTO have been accredited. A total of 41 programmes were assessed by the NUC and 39 (95.4%) got accreditation: with 22 gaining full accreditation, 17 interim accreditation and only 2 programmes were denied accreditation³⁰. The University has equally received professional accreditations from the following bodies;

- The Council for the Regulation of Engineering in Nigeria (COREN)
- The Town Planners Registration Council (TOPREC)

- The Optometrists and Dispensing Optician Registration Board of Nigeria (ODORBN)
- The Chartered Institute of Logistics and Transport (CILT)

The National Universities Commission granted approval to the University to run the following programmes on full time with the appropriate degree nomenclature, effective from the 2014/2015 academic session:

1. Architecture, B. Tech.
2. Quantity Surveying, B. Tech.
3. Surveying & Geo-Informatics, B. Tech.
4. Urban and Regional Planning, B. Tech.
5. Building Technology, B. Tech

The FUTO Senate has continued to exert enormous positive influence on various academic activities in the University. There has been renewed commitment from the Departmental Boards, School Boards and the Senate meetings in improving quality of programmes and ensuring robust academic programmes through TETFund. The management has introduced new programmes; Departments of Anatomy, Physiology, Mechatronics while approvals for the establishment of Departments of Environmental Health and Financial Management have being granted³¹. There are other laudable academic transformations that have taken place since the inception of TETFund in FUTO 2011. They include:

- Expansion of School of Science to; School of Physical Sciences and School of Biological Sciences
- Creation of School of Basic Medical Sciences
- Splitting of the Department of Management Technology into Management Technology and Financial Management Technology.

- Changing the nomenclature of the following programmes³²:
 1. School of Environmental Technology into School of Environmental Sciences
 2. Agricultural Engineering to Agricultural and Bioresources Engineering.
 3. Public Health Technology into Public Health
 4. Quantity Surveying Technology into Quantity Surveying
 5. Building Technology into Building
 6. Optical Technology into Optometry
 7. Department of Prosthesis and Orthopaedic to Prosthesis and Orthotics
- Amendment of Undergraduate entry requirements for the Department of Management Technology.
- Change in nomenclature of the degrees awarded in the following programmes from B. Tech. to B.Sc.
 - a. Department of Public Health - B.Sc.
 - b. Department of Dental Technology — B.Sc.
 - c. Department of Prosthetics and Orthotics — B.Sc.
- Amendment of Academic Regulations for Undergraduate Students.
- Membership of the Joint University Preliminary Examination Board (JUPEB).
- Institution of a chair of Professor Emeritus in the University.
- Change of nomenclature and strengthening of Centre for Agricultural Research (CAR) to Centre for Agriculture Research and Extension (CARE) and Centre for Women, Gender and Development Studies (CWGDS) to Institute of Women, Gender and Development Studies (IWOGDS) respectively.
- Establishment of Centre for Human Resources Development
- Establishment of Centre for Research and International Development

Infrastructural Development

A major challenge to this University since inception has been inadequate infrastructure. These have been noted as some of the challenges and threats to dream of being in the league of the 21st century center of academic excellence. Hence, the management has improved the level of infrastructure on campus to meet the population in the University community. There are over 90 projects completed within the period under review through TETFund intervention fund made available to the institutions' management. Some of the projects include;

A. Projects Completed Between 2011-2015

1. Completion of Daycare/Women and Child Care Development Centre (CDC) Complex 2011
2. Completion of Building Complex for Research and Technical Assistance for Development of Youth Training Scheme 2011
3. Completion and Furnishing of Lecture Hall/Laboratory Block for School of Agriculture and Agricultural Technology 2011
5. Completion of Post-Graduate School (PGS) Building Complex 2011
6. Procurement of 140 No collapsible lecture theatre/classroom furniture 2013
7. Construction and furnishing of Goodluck Ebele Jonathan (GEJ) Engineering Complex 2013
8. Construction and furnishing of Department of Dental Technology Building 2014
9. Construction and furnishing of Department of Optometry Building 2014
10. Construction and furnishing of Departmental Building for the School of Environmental Sciences 2014
11. Construction and furnishing of Lecture Theatre for School of Environmental Sciences
12. Extension of Existing Engineering Workshop I 2014
13. Extension of Existing Engineering Workshop II 2015
14. Construction and furnishing of 1000 capacity Lecture Theatre 2015

15. Construction and furnishing of Entrepreneurship Center Building 2015
16. Construction and furnishing of School of Science Building (Department of Physics) 2015
17. Construction and furnishing of School of Agriculture and Agricultural Technology Phase 1 2015
18. Construction and furnishing of School of Agriculture and Agricultural Technology Phase 2 2015
19. Construction and Furnishing of Library Complex 2015
20. Construction and Furnishing of Administrative Block for Institute of Women, Gender & Development Studies (IWoGDS) 2015
21. Construction and Furnishing of School of Management Technology complex 2015
22. Construction and Furnishing of FUTO Guest House 2015
23. Construction and Furnishing of Department of Geology building 2015
24. Construction and Furnishing of 800 Capacity School of Science Lecture Theater 2015.
25. Public Procurement and Research Centre Building 2015
26. Centre for Agricultural Research and Extension Building by Chief Johnbosco Ozuigbo 2015
27. Construction of the School of Agricultural Technology Departmental Building 2015.

From the above it would be noted that TETFund since inception has in no small measures contributed to the development strategy in the said tertiary institution.

Plate 2: TETFund projects in FUTO 2013



Source: researcher's Field Work, 2017

Plate 3: TETFund project in FUTO 2011



Source: researcher’s Field Work, 2017

Plate 4: TETFund project in FUTO 2011



Source: Researcher's Field work, 2017.

Plate 5: TETFund project in FUTO 2012



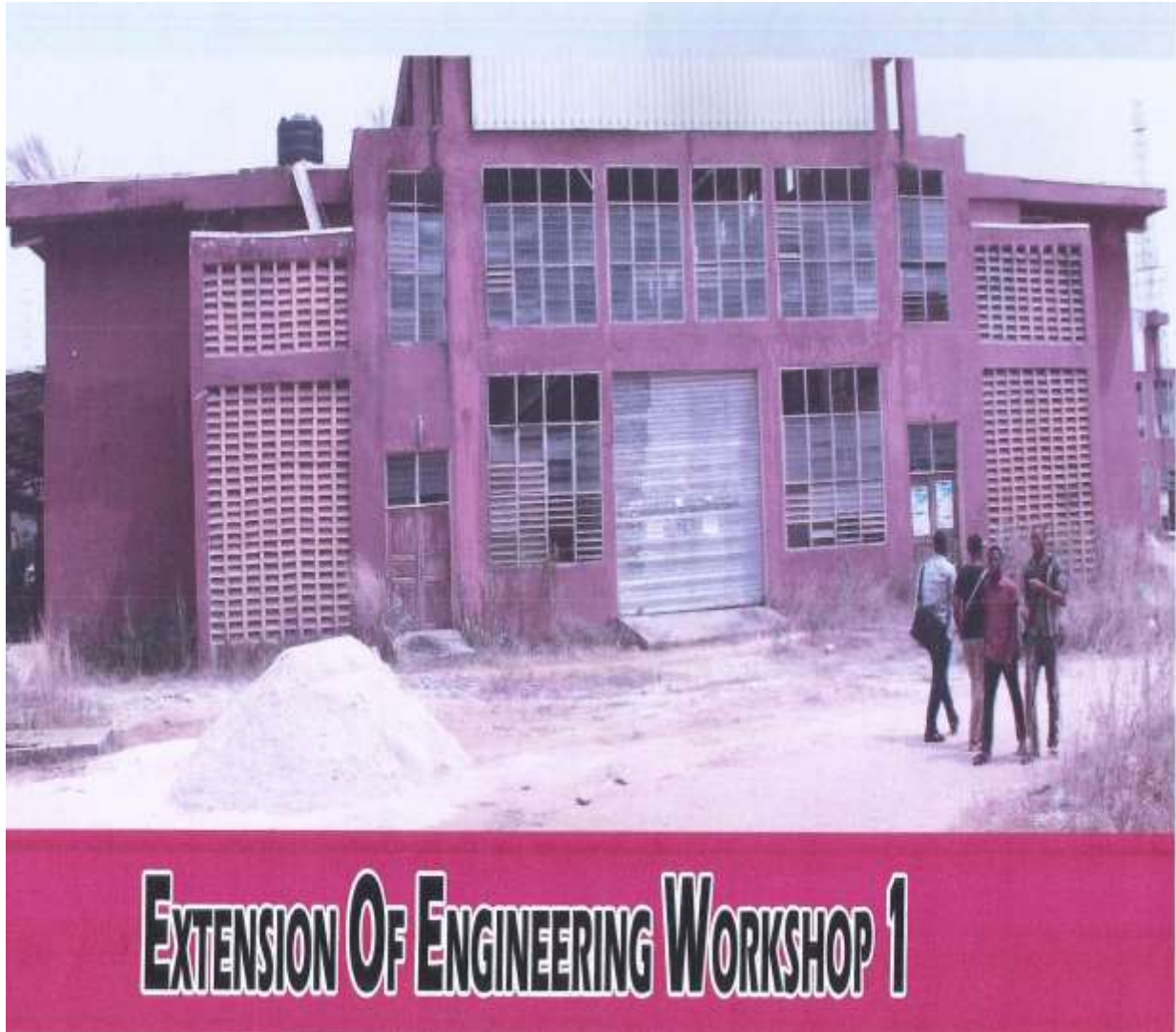
Source: Researcher's Field work, 2017.

Plate 6: TETFund project in FUTO 2008



Source: Researcher's Field work, 2017.

Plate 7: TETFund project in FUTO 2012



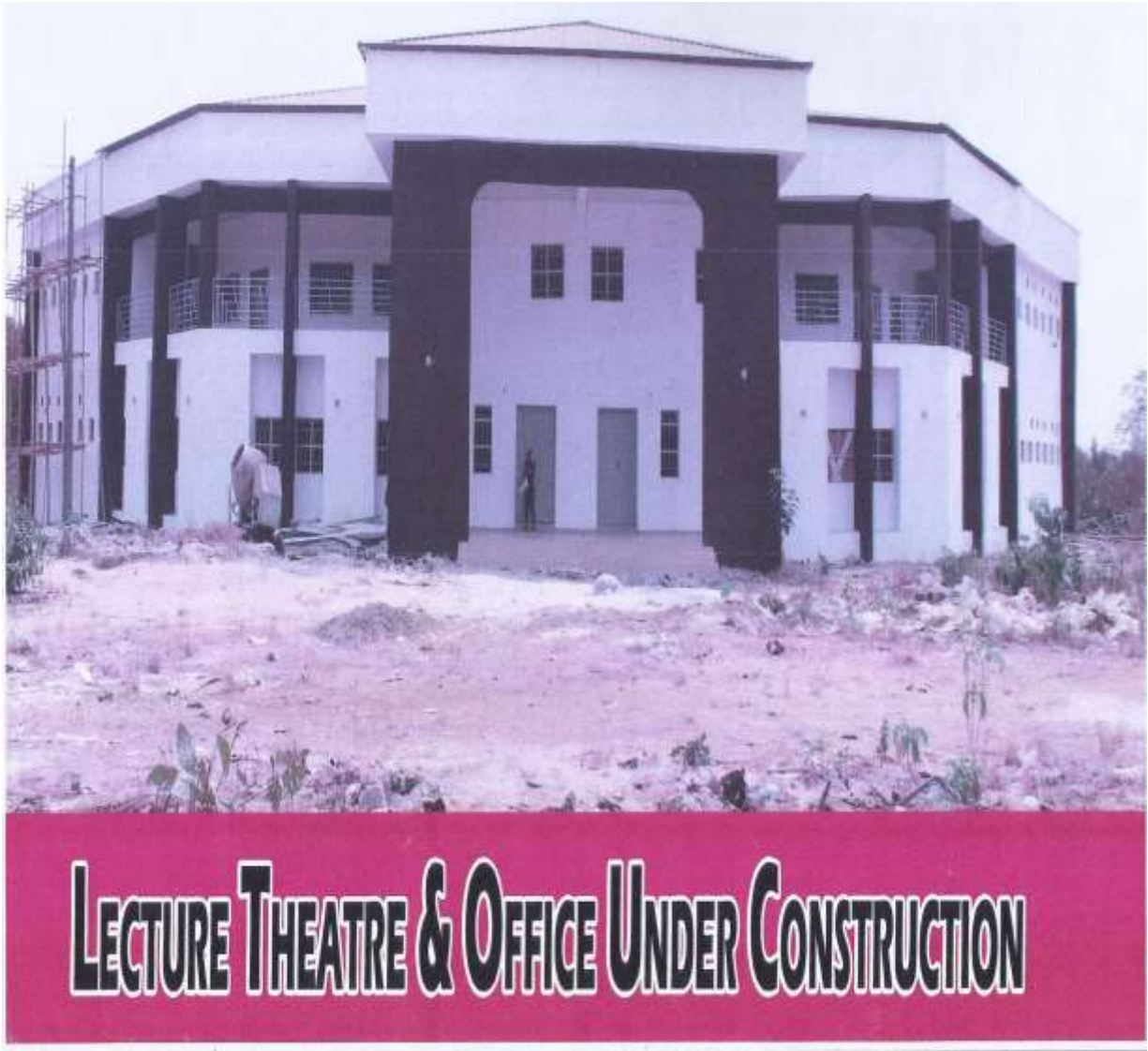
Source: Researcher's Field work, 2017.

Plate 8: TETFund project in FUTO 2012



Source: Researcher's Field work, 2017.

Plate 9: TETFund project in FUTO 2014



Source: Researcher's Field work, 2017.

EndNotes

1. G.N. Onuoha, Lecturing, 56 Years, interviewed in his Office at FUT0, Owerri,23/5/2017.
2. E.E. Effiong, lecturing, 50 years, interviewed in his office in FUT0, Owerri, 6/4/2017.
3. E.N. Ejike, 43 Years,TETFund Desk Officer, interviewed in his office in FUT0, Owerri, 6/4/2017.
4. E.E. Oguzie, 45 Years, TETFund Desk Officer, interviewed in his office in FUT0, Owerri, 6/4/2017.
5. J.O. Ogunbowale, 48 years, TETFund Desk Officer, interviewed in one of the TETFund building project on-going in FUT0, Owerri, 6/4/2017.
6. T.E. Oforegbunam, 49 years, TETFund Desk Officer, interviewed in his office in FUT0, Owerri, 6/4/2017.
7. O.A. Fredoline, 51 years, TETFund Desk Officer, interviewed in one of the project building funded by TETFund in FUT0, Owerri, 6/4/2017.
8. C.I.C. Anyadiegwu,45 years, TETFund Desk Officer, interviewed in his office in FUT0, Owerri, 6/4/2017.
9. S.C. Iyama, 43 years, lecturing,interviewed in his office in FUT0, Owerri, 6/4/2017.
10. N.A.A. Okereke, 53 years, lecturing, interviewed in his office in FUT0, Owerri, 6/4/2017.
11. M.C. Ofoh, 50 years, lecturing, interviewed in his office in FUT0, Owerri, 6/4/2017.
12. K.B. Oyoh, 57 years, lecturing, interviewed in his office in FUT0, Owerri, 6/4/2017
13. P.S. Abdu, - "The Cost and Finance of Education in Nigeria "Education Today Quarterly Magazine; June, Vol. 10 (1), 2003, 12 – 16
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18. N.C. Nwaezeaku, 56 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/ 2017.
19. J.E. Ovri, 50 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/2017.
20. O.M. Nwafor, 52 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/ 2017
21. B.O. Esonu, 54 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/2017.
22. S.M. Nzotta, 56 years, lecturing, interviewed in his office In FUTO, Owerri, 25/5/2017.
23. B.C. Asiegbu, 48 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/2017.
24. D. Anyakwo, 57 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/2017.
25. O.N. Oguoma, 49 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/2017.
26. C.G.Osuagwu, 45 years, lecturing, interviewed in his office in FUTO, Owerri, 25/5/2017
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CHAPTER FOUR

TETFUND IN IMO STATE UNIVERSITY

History of TETFund in IMSU

The desire of Imo State government to promote tertiary education, led to the establishment of Imo State University in 1981 through Law No. 4 passed by the State House of Assembly, Owerri. The law establishing Imo State University was amended by Edict 27 of 1985, 1986, and finally for the re-location by the Law No. 2 of 1992. The school took off at the former Madona High School, Ihitte. The state-owned university was established as a result of the absence of a federal university as so many qualified candidates of Imo State extraction who could not be admitted by the existing universities in Nigeria¹. Imo State University was established as a liberal studies tertiary institution under the leadership of His Excellency, Chief Sam Mbakwe, the then Governor of Imo State after he obtained approval from the federal government to establish a state-owned university².

The university was planned as a multi-campus school structure with one segment located in each of the senatorial districts that made up the then Imo State. The main campus was located at Okigwe while Aba campus embodied the college of business and legal studies. The multi-campus structure was phased out because of logistics problem; thereafter the university re-located to Okigwe as one campus university³. Moreover, with the creation of Abia State in 1991, geographically the permanent campus of the then Imo State University at Uturu Okigwe fell under the Abia State jurisdiction. As a consequence the new Imo State Government in Owerri took the bull by the horn through the establishment of a new Imo State University, Owerri⁴. This feat was accomplished by Evan Enwerem as a civilian governor of Imo State and eventual mandate and re-location of Federal University of Technology, Owerri from IMSU's present day

lake Nwaebere campus to FUTO's present day Ihiagwa campus. Imo State University was temporarily housed within the campus of Alvan Ikoku College of Education from 1992 and later moved to its own premises of four buildings within the FUTO at the lake Nwaebere campus⁵. The lake Nwaebere campus was later acquired for IMSU by the Imo State government completely²¹. IMSU had their first students from JAMB in February, 1993 while NUC formally approved the re-establishment of IMSU in 1992 at the lake Nwaebere campus.

Moreover, having re-established IMSU in 1992, the first Vice Chancellor Professor T.O.C. Ndubizu took the students and staff who still want to continue at Imo State University at various stages of learning/programmes in Uturu to settle at the permanent site to complete their programmes⁶. The academic programmes of the newly established university were ab initio structural in colleges and schools. Hence, as one of the ways to move the university further, the next vice-chancellor, Professor A.G. Anwukah, and the university senate upgraded the system for improved productivity⁷. The badly managed or operated system was replaced by the new faculty structure commencing from 2001/2002 academic session. This innovation of system overhaul gave rise to eight faculties and forty-five departments, with only the College of Medicine and Health Sciences retaining its original status. At present, Imo State University has eleven Faculties and offering series of postgraduate and undergraduate programmes, and about sixty-three departments as against twenty-four undergraduate courses within the first year of the university's re-location at its permanent site in 1992/1993 academic session⁸.

In 1995, the post-graduate studies programme of the university was inaugurated. In addition to its regular, full-time and part-time programmes, the university caters for the educational needs of the various segments of the Nigerian public through its Sandwich programme, Institute for Continuing Educational Programme (ICEP) and Outreach and

Consultancy Services (OCS) programmes. With an initial take-off student population of 420 in the 1992/1993 academic session, the population of students has grown rapidly and steadily⁹. The number of students undertaking various diploma and degree programmes of the university is over twenty thousand. The institution graduated its first batch of students in the 1996/1997 academic session.

The institution is now rated by the NUC in 2012 as one of the best Nigerian universities with highly qualitative academic programmes for the training and character formation of our future leaders¹⁰. The university runs demonstration schools. The satellite schools were established to help lecturers and students carry out their teaching practice activities for students under the faculty of education, a major requirement for graduation and to solve the educational needs of the staff and the general public by providing professionally run schools. It was on the premise of Ashy Report which asserted that education was hinged on the fact that economic development would not be possible without universal basic education¹¹.

Additionally, because of the relocation of Imo State University to its permanent site, it has been confronted with developmental challenges in terms of infrastructure and staff development within these years of existence. IMSU has limited facilities to accommodate its teeming students' population¹². The faculty of education, which happens to be the largest, rarely has lecture halls. The students' perception of this phenomenon started to reflect as students seeking for admission prefer other neighbouring institutions of higher learning thereby referring to Imo State University as a glorified secondary school¹³. On the part of staff development, the morale is very low compared to their counterparts elsewhere. The university can hardly sponsor any of her staff for journal publications, conference, workshop and postgraduate programmes within and outside Nigeria due to poor financial assistance from the government.

Moreover, the inability of the university management to solve these challenges militating against the institution in great deal has affected the expected outcome of teaching and learning¹⁴. To cap this sorry nature of Imo State University, graduates with their certificates in the last decade are treated with levity by the employers of labour including other universities in which their graduates sought for postgraduate programmes. Be that as it may, efforts to transform the higher educational stage in Nigeria, various reforms such as; Petroleum Development Trust Fund (PDTF), Petroleum Trust Fund (PTF), Education Trust Fund (ETF) and Universal Basic Education (UBE) were carried out by the national government and Academic Staff Union of Universities¹⁵. One of such efforts was the establishment of TETFund from ETF which Imo State University is a financial beneficiary. The deplorable state of Imo State University has made the Vice-Chancellor to apply for financial assistance from the intervention agency to help revamp and re-invigorate the galloping nature of Imo State University.

The dilapidating state of infrastructure in Nigeria's higher institution of learning led to the establishment of the Tertiary Education Trust Fund in 2011. This study examines the situations of three public higher institutions in Owerri before and after accessing the TETFund benchmarks over the years. The cost of tertiary education is in dire need for improvement and innovation. In view of this, the Federal Government set up a Commission to look inward and proffer solutions to this development. Education, which is the fulcrum for national transformation, may not be provided without adequate funding as efforts so far made in the area of funding were adjudged inadequate. One of the issues of great controversy among education in tertiary institutions today is the issue of poor state of equipment and facilities confronting teaching and learning in the institution¹⁶

Structure of TETFund in IMSU

In order to facilitate accessibility and utilization of TETFund allocations, the Imo State University, Owerri, administration constituted a TETFund committee and charged it with the broad responsibility to administer and manage TETFund interventions in the university including disbursing and monitoring the fund allocated to beneficiaries. It is thus, envisaged that TETFund committee will serve as a coordinating center for TETFund and TETFund related activities in the university¹⁷. The specific mandates of the committee include;

- to direct communication with TETFund to monitor the activities, collect first- hand information and advice the university appropriately.
- to attend meetings/workshop related to its area of coverage.
- to create awareness about TETFund grants/interventions in the university
- to follow-u/track university documents/submissions at TETFund office.
- to respond adequately and promptly to any task as may be requested for the general performance of TETFund intervention in the University.
- any other actions as may be directed by the Vice-Chancellor or management¹⁸.
- receive requests and approve admissible projects after due consideration.
- ensure disbursement of funds to various academic and non-academic staff of the university.
- monitor and evaluate execution of the projects.
- update the Vice-Chancellor or management on its activities and progress through annual and audited reports¹⁹.
- review progress and suggest improvement within the provisions of this Act.
- make and issue guidelines from time to time to all beneficiaries on disbursement from the fund on the use of monies received from the fund.

- do such other things as are necessary or incidental to the objectives of the fund under this Act or as may be assigned by the Vice-Chancellor or management²⁰.
- generally to regulate the administration, application and disbursement of monies from the fund under this Act.

It is however, headed by the executive secretary, who is the Chief Executive and the Accounting Officer in charge of the fund in IMSU on behalf of the Vice-Chancellor. Also, all the principal officers of the university help in the day to day running of the officers of the fund²¹.

TETFund on Imo State University, Owerri

Bearing in mind the staff development and infrastructural challenges confronting the institution, the management did not hesitate to access TETFund benchmark accruable to the institution to have its systems turned around 2011. Sequel to the regulations of the agency, the institution constituted its committee without further delay in 2011. The TETFund has its own committee on Imo State University. The Vice Chancellor is the Chairman, Deputy Vice Chancellor Administration, Bursar, Librarian, Director of Works who is also the Desk Officer for projects, Dean of Students' Affairs, President and Secretary of Students' Union Government (SUG) and other Desk Officers for Academics²². The help of the Federal Government initiatives like the Tertiary Education Trust Fund, staff training within and outside the country has been able to be optimized. Several academic staff was sent to Europe and Asia for their higher programmes.

This is a great deal in Nigerian universities. Attendance at conferences, workshops and seminars – international and local has increased significantly as staff is actively encouraged to get the requisite in-service(s) training and exposure to global best practices²³. The TETFund has embarked on infrastructural facilities around the college. Such infrastructures provided include:

Law Faculty Lecture Hall, Senate Building Complex, Science Laboratory Building Complex, Staff office Complex, Faculty of Arts Lecture Hall, General Studies Lecture Hall, University Main Library under-construction, ICT building billed to house 1000 work stations when completed, the 1000 sitting capacity school of general studies students' hall. Other infrastructural facilities include; 150 pieces of chair/classroom furniture, 480 pieces classroom furniture in 2011 – 2012, 150 KVA sound proof generator in 2011 – 2012, 255 pieces office furniture in 2011 – 2012, library equipment, hostel accommodations, among others²⁴.

The above achievements amongst others were possible due to the professionalism and adherence to ethics observed by the management to ensure that all TETFund monies accruing to the university were accessed speedily and in tandem with TETFund regulations.

The TETFund Interventions in IMSU

Table 3: Details of TETFund allocation to IMSU (2000-2005)

Year of Intervention Allocation head		Amount Alloncated in 2000 (₦)	Amount Allocated in 2001 (₦)	Amount Allocated in 2002 (₦)	Amount Allocated in 2003 (₦)	Amount Allocated in 2004 (₦)	Amount Allocated in 2005 (₦)
a.	Normal intervention	20,000,000	40,000,000	50,000,000	30,000,000	30,000,000	40,000,000
b.	Library Intervention		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
c.	Teaching Practice						
d.	College of Medicine						
e.	Staff training and Development		301,000	25,000,000			
f.	Research grant						
g.	Publication of Journal						
h.	Conference						

	attendance						
i.	BOT special project						
j.	BOT special II						
k.	Publication of scholarly manuscript						
l.	Entrepreneurship development						
Total		20,000,000	43,801,000	78,500,000	33,500,000	33,500,000	45,000,000

Source: TETFund document July, 2010²⁵

Table 4: TETFund Special Intervention in Imo State University, 2000-2005

Year of Intervention Allocation head		Amount Alocated in 2000 (₦)	Amount Alocated in 2001 (₦)	Amount Alocated in 2002 (₦)	Amount Alocated in 2003 (₦)	Amount Alocated in 2004 (₦)	Amount Alocated in 2005 (₦)
a.	Normal intervention	40,000,000	52,000,000	67,000,000	57,000,000	193,140,000	175,000,000
b.	Library Intervention	5,000,000	6,500,000	10,000,000	10,000,000	20,000,000	25,000,000
c.	Teaching Practice	-	-	-	50,000,000	60,000,000	80,000,000
d.	College of Medicine	-	-	-	7,000,000	10,000,000	10,000,000
e.	Staff training and Development	-	-	50,000,000	3,000,000	5,000,000	10,000,000
f.	Research grant	-	-	-	-	15,000,000	20,000,000
g.	Publication of Journal	-	-	-	-	200,000,000	-
h.	Conference	-	-	-	-	50,000,000	-

	attendance						
i.	BOT special project	-	-	-	-	-	-
j.	BOT special II	-	-	-	-	-	-
k.	Publication of scholarly manuscript	-	-	-	-	-	75,000,000
l.	Entrepreneurship development	-	-	-	-	-	-
Total		45,000,000	58,500,000	127,000,000	33,500,000	33,500,000	45,000,000

Source: Tefund document June, 2011²⁶.

Table 5: Tefund Normal Intervention in Imo State University, 2009-2012

Year of Intervention Allocation head		Amount Alocated in 2009 (₦)	Amount Alocated in 2010 (₦)	Amount Alocated in 2011 (₦)	Amount Alocated in 2012 (₦)
a.	Normal intervention	350,000,000	1,144,140,000	369,000,000	775,140,000
b.	Library Intervention	53,000,000	148,500,000	19,000,000	129,500,000
c.	Teaching Practice	-	301,000	301,000	-
d.	College of Medicine	-	25,000,000	25,000,000	-
e.	Staff training and Development	130,000,000	370,000,000	287,167,806.66	82,832,193.34
f.	Research grant	10,000,000	37,000,000	22,292,020	14,707,980
g.	Publication of Journal	10,000,000	28,000,000	-	28,000,000
h.	Conference attendance	40,000,000	75,000,000	75,000,000	-
i.	BOT special project	-	200,000,000	200,000,000	-

j.	BOT special II	-	50,000,000	50,000,000	-
k.	Publication of scholarly manuscript	5,000,000	5,000,000	-	5,000,000
l.	Entrepreneurship development	-	75,000,000	-	-
Total		598,000,000	2,157,941,000	1,047,760,826.66	1,110,180,172.34

Source: IMSU TETFund Document September, 2012²⁷.

From the table above, the total allocations to IMSU is N2,157,941,000. Records also show that out of this figure a total of N1,047,760,826.66 representing 48.55 per cent has so far been assessed by the University, while N1,110,180,173.34 representing 51.45 percent is still outstanding³⁴. These amount, according to the TETFund Desk Officer IMSU (2012), includes the sum of N425,140,000 merged normal intervention for the 2009, 2010 and 2011 years. Apparently, it becomes pertinent to examine these allocations vis-à-vis our Research objectives; which are hereunder restated for clarity purposes.

1. to ascertain the relative effect of the TETFund intervention on Infrastructural Development in Imo State University;
2. to determine the impact of the TETFund Intervention on Staff Development in the University; and,
3. to determine the impact of the TETFund Intervention on research and academic growth in Imo State University²⁸.

TETFund and Infrastructural Development in IMSU

The table below shows the TETFund Intervention utilization of infrastructural development in Imo State University for the periods under study.

Table 6: Normal Intervention Utilization 2008.

Year of Intervention	Amount Released (₦)	Purpose Utilized	Location
2000 20,000,000		<ul style="list-style-type: none"> ➤ Construction of building block comprising 4 Nos Office, 6 No Lecture and 1 No Examination Hall ➤ Construction of 190 Nos hardwood framed lecture seats 	Up school In progress
2001 40,000,000		<ul style="list-style-type: none"> ➤ Construction of 3 Nos lecture halls ➤ Construction of 3 Nos lecture halls ➤ Construction and supply of 250 No hardwood framed lecture seats ➤ College of medicine information and communication technology ICT infrastructural-working and interconnectivity including support services, computer tables and 40kva electric genset 	Education Annex CHS Annex CHS (Teaching Hospital and College of Medicine)
2002 50,000,000		<ul style="list-style-type: none"> ➤ Information and communication Technology-ICT items, networking and interconnectivity in exams and records, planning and public relations office, creation of Data base and IMSU website generating set and computer table and seats 	Main campus
2003 30,000,000		<ul style="list-style-type: none"> ➤ IMSU ICT center networking and inter-connectivity of ICT component items, including up-grading of band with downlink and support facilities air conditioners, computer table/seats 	Down school
		Three years were merged to procure:	

2004	➤ Microbiology dept -Laboratory equipment.	
2005	➤ Industrial Physics - Laboratory equipment	
2006	➤ Human Kinetics - sports equipment	
30,000,000	➤ Applied Biology dept- Laboratory equipment	
40,000,000	➤ Geology & Exploration	
40,000,000	➤ Geo Physics Laboratory - laboratory equipment	
	➤ Computer Science Dept Lab- computers, furniture projectors, and other related lab equipments	
	➤ Industrial maths and statistics lab Computers furniture and related lab equipments	
	➤ IMSU Sports Unit- various sports equipments and kit	
	➤ IMSU Research Laboratory y laboratory equipment green house	
	➤ TVE dept workshop - various machines and tools	
Two years were merged and utilized on:		
2007	➤ Construction of academic start office building for faculty of physical science	
2008	➤ Construction of demonstration studio for mass communication department	
52,000,000	➤ Construction of TVE workshop building	
67,000,000	➤ Procurement of lecture theatre seats for FMS, FSS, FART	
	➤ Procurement and installation of lecture theater seats in FARM	
	➤ Procurement of mass comm. equipment - (printing machines and accessories)	
	➤ Procurement and installation of laboratory furniture and fittings for soil science and environmental management departments	
	➤ Procurement of furniture and office equipment for faculty of physical sciences academic staff offices	

Source: Tetfund Document February, 2008²⁹.

From the above table, one observes that the TETFund Interventions have indeed, impacted positively on Infrastructural Development in Imo State University. In addition to the foregoing, the TETFund Interventions have also reduced the financial pressures on the University. In other words, with the interventions, it has become possible for IMSU to reserve some funds from its IGR and use such reserved funds for infrastructural development.

TETFund and Staff Development in Imo State University

It has noted earlier that TETFund interventions are anchored on the following areas: Normal intervention. Library Intervention; Research grant: academic staff training and development: publication of journal; manuscript development; and conference attendance. The research objective (ii) seeks to determine the impact of the TETFund Intervention on Staff development in Imo State University. So far, N281,589,100 has been spent in this direction³⁰. It is hoped that by the time the candidates complete their courses and return to the University, there will be a big boost to the quality of academic staff in the University. In addition to the foregoing, the TETFund has also sponsored 439 academic and non-academic staff of the University to national and international conferences and seminars. Records show that the areas of interest for such sponsorship are human resource/capacity development³¹. According to the TETFund Desk Officer in IMSU, the ratios at which academic and non-academic staff benefit from such conferences are 70:30 respectively. N75,000,000 has so far been spent in this direction between 2011-2013 years as shown in table 5 below. It is abundantly clear from the foregoing that the TETFund has indeed impacted positively on Staff development in Imo State University³².

Table 7: Staff conference attendance (2011-2013)

S/N	Date of Release	No. of Staff	Amount Released (₦)	Remarks
1.	21/03/2011	70	7,780,247	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
2.	17/02/2012	4	2,256,000	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
3.	21/02/2012	47	7,860,935	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
4.	16/03/2012	25	2,483,079	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
5.	28/05 2012	16	2,686,026	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
6.	09/07/2012	59	12,249,850	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
7.	21/11/2012	97	10,759,990	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
8.	04/12/2012	65	12,093,652	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
9.	15/02/2013	25	8,702,839	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
10.	07/04/2013	26	4,266,422	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
11.	05/05/2013	5	3,540,960	The ratio of 70:30 to Academic and non-academic apply on the disbursement of these funds.
Total		439	75,000,000	

Source: TETFund quarterly news release April, 2013³³.

TETFund and Research/Academic Grant in Imo State University

Imo State University is committed to the recruitment of highly qualified academic staff to accelerate its academic growth as well as meet the National Universities Commission (NUC) Staff/Student ratio. In this regard, the number of recruited academic staff improved tremendously from 590 in 2004/2005 academic year, 667 in the 2006/2007 session to 816 in 2007/2008. However, in the 2008/2009 academic session, the number dropped to 728 (Academic Planning Office, IMSU, 2010)³³. The drop, according to the Institution's Academic Planning Director, was designed to address the then lopsided ratio between lecturers 1 and below and other categories due to the desire to achieve the 20:35:45 ratio of professorial cadre to other cadres in accordance with the NUC guideline³⁴. Hence, by the end of the 2010 academic session, IMSU has achieved 19.3 per cent in the professorial cadre; 26.9 per cent in the senior lecturer cadre from 23.4 per cent in the previous year; and 53.8 per cent from 56.4 per cent in the lecturer 1 and below cadres. On the area of Research, the TETFund had allocated N37,000,000 as research grant for the 2009-2012 periods. Out of this sum, N292,020 has so far been disbursed on merit to academic staff of the University who had successfully applied for research grant³⁵. Table shows the comprehensive list of recipients, areas of research and at what stage research activities are:

Table 8: Research Grant Sponsored by TETFund 2013.

S/N	Research Title	Lead Researcher (i.e. Team leader)	Amount Allocated (₦)	Status of Research
1.	Assessment of control urinary schistosomiasis among school age children in the most Endemic Local Govt Areas of Imo State 2013	Prof. C.N. Ukaga	1,222,000	Completed
2.	Phytochemical characterization and comparative studies of mosquito repellent activity of essential oils from some plant extracts 2013	Dr. A.A. Amaechi	821,000	Ongoing and progressing successfully
3.	Correlation of some heavy metal contents of foods and water in Imo State with their levels in blood of resident and associated biochemical changes 2013.	Prof. Nwachukwu Prof. C.M.U. Ajero	1,300,000	Ongoing and progressing successfully
4.	Evaluation of the effect aqueous and ethanol extracts of leaves and seeds of <i>Moringa oleifera</i> in albino 2013	Prof. F.N. Mbagwu Prof. Ezeibekwe	1,675,000	Completed

5.	Characterization and comparison of CTX-M-Extended spectrum Beta-lactamase producing <i>Escherichia coil</i> from human clinical and wild birds (Pigeon, Bat Hawk, Kite) samples from Imo State of Nigeria 2013	Prof. Nwachukwu Prof. C.E. Obiukwu	1,754,000	Ongoing and progressing successfully
6.	Enhancing plantain and banana (<i>Musa spp</i>) propagation through Biotechnology and Delivery of improved varieties to subsistence farmers in South-East Nigerian 2013	Prof. F.N. Mbagwu	675,000	Ongoing and progressing successfully
7.	Genetic diversity of cultivated Nigerian sesame and its relationship with Agro morphological fatty Acid. 2013	Prof. I.R. Keke	921,000	Completed
8.	Acute Toxicity and effects of low Herbicides and two local Herbs on some Biochemical parameters in fresh water fishes.	Prof. E.N. Agomuo	2,212,000	Ongoing and progressing successfully
9.	Mass production of housefly	Prof. B.E.B. Nwoke	2,593,000	Completed

	maggot meal and effect on its diets on eggs development 2013			
10.	Sub-sector linkage and contributions of Agric Interventions to Imo State Economy 2013	Dr. (Mrs) Juan Nwaiwu	750,000	Ongoing and progressing successfully
11.	Genetic Diversity if cultivated Nigerian sesame using AFLP maker. 2013	Prof. I.R. Keke Prof. P.U. Okorie	1,854,000	Ongoing and progressing successfully
12.	Sub-sector Linkages and contributions of agricultural interventions to Imo State economy 2013	Dr. (Mrs) Juan Nwaiwu	540,000	Ongoing and progressing successfully
13.	Acute Toxicity of agricultural Hebicites 2013	Prof. F.N. Mbagwu	1,420,000	Completed
14.	Mass production of housefly as fish Diets 2013	Prof. I.R. Keke	1,798,000	Ongoing and progressing successfully

Source: TETFund desk Office IMSU March,2014³⁶

There was scarcely any fund at the University's disposal after routine administrative costs to be used for any meaningful infrastructural development. Thus, infrastructural development was at very poor stage, library, teaching/research facilities were glaringly lacking or in very short supply. However, from the year 2000, when IMSU started receiving allocations from the TETFund, situations started improving gradually³⁷. For instance, from the TETFund interventions, IMSU has been able to experience a boost in infrastructural development; many

academic staff has also received research grants; many have been sponsored to local and international seminars and conferences in addition to TETFund sponsored oversea training and retraining of academic staff as noted earlier. Indeed, TETFund Interventions have had some positive impact on the growth of the Imo State University and the implications of these for sustainable development are quite obvious. If sustainable development as stated within the work is indeed, a “development that meets the needs of the present without even compromising the ability of future generations to meet their own needs” then the barometer indices for measuring this as it concerns Imo State University must include: availability of infrastructure; infrastructural growth rate; academic growth and development; research and innovations, staff development: amongst others. This study has shown that the above areas have witnessed a big boost since TETFund interventions in IMSU³⁸.

Furthermore, sustainable development as expanded by the World Commission on Environment and Development (WCED) builds development efforts on man whom it was believed should be the purveyor and end of development efforts. The efforts of IMSU management on staff development through overseas scholarships, training/retraining via seminars and conferences among others are supportive of sustainable development. Sustainable development in a University, involves a tripartite approach; viz: Infrastructure, Staff (academic and non-academic) and students. There must be holistic efforts in these areas for development to be described as sustainable. The TETFund Interventions are anchored on: Normal Intervention; library; research grant; academic staff training and development; publication of journal; manuscript development; and conference attendance. From the study, TETFund, has done handsomely well in these areas, it behooves on management of Imo State University to intensify efforts on meeting all necessary requirements for access and release of all approved funds from

TETFund³⁹. It is the position of this study to state the importance of education in the development of Nigeria. The Nigeria government must not relent in ensuring a steady and adequate funding of tertiary education in the country. Though, no government can adequately fund tertiary education in the true sense of the word, education funding should occupy a pride of place in the budgets of the country with a view to making it affordable to all citizens of the Nigeria.

Challenges of TETFund in Imo State University, Owerri

TETFund has the responsibility of re-positioning tertiary institutions in Nigeria by translating vision into a strategic plan with the aim of promoting higher education. But this notwithstanding, it is a known fact that in IMSU, TETFund is confronted with bureaucratic processes in the areas of disbursement of funds, poor information dissemination to lecturers who need the funds, technical inadequacies associated with TETFund Board Members Imo State University chapter, selection of research area, inability of the board members to monitor and evaluate the execution of on-going and completed TETFund projects, improper documentation and problem associated with financial returns inexperienced Desk Officers for the agencies project in Imo State University causing poor workmanship and mismanagement of projects. Another unwholesome phenomenon which has almost become a trend in Imo State University is a situation whereby the Vice Chancellor abdicates and abandons the funding to TETFund which has reduced the impact of the agency on development initiatives⁴⁰. These practices short-change the institution, the students and the society in terms of quality education delivery and may be nipped in the bud, if the nation is serious about repositioning its tertiary institutions for greater relevance productivity.

As stated earlier, Imo State University, Owerri is funded by the state government after its establishment without much impact. The administrative buildings and classroom blocks, which existed during the period of establishment, were maintained with funds from internally generated revenues of the university, basically students' school fees while state government's presence was rarely felt. It is also discernible that there was scarcely any fund at the institution's disposal after routine administrative cost to be used for any meaningful infrastructural and staff development. Moreover, infrastructural development was at very sorry state, library, teaching/research facilities were glaringly lacking or in very short supply⁴¹.

Moreover, through TETFund, situations started changing gradually for the better. TETFund intervention has been able to boost infrastructural and human development in the university; many academic staff has also received research grants, sponsorship to local and international seminars and conferences in addition to TETFund sponsored overseas training and retraining of academic staff. TETFund interventions have injected some positive impact on the growth and development of Imo State University, Owerri. TETFund intervention which is a federal government initiative to give succor to the tertiary institutions to revamp their poor state of study environment are hinged on: normal intervention like library, research grant, academic staff training and development, publication of journal articles, manuscript development, conference and seminar attendance. From this review, TETFund, as a financial assisting institution of the Federal Government for tertiary institutions, has done marvelously well in these areas of priority. It is the responsibility of the management of the institution to maximize and intensify works and effort on meeting all necessary requirements for access and release of all approved funds from TETFund. It is therefore the position of this study to emphasise the place of education as the development hub of nations should not be de-emphasised. However, it is

imperative to note that no government can strongly fund education in general from the true knowledge of what education should reflect in the ideal world⁴². Education funding should occupy a pride of place in the budgets of the country with a view to ensuring quality education for the citizens of Nigeria.

Plate 10: General Studies Lecture Hall Sponsored by TETFund in IMSU, 2013



Source: Researcher's Field work, 2017.

**Plate 11: Faculty of Business Administration Lecture Theatre 1 Under Construction
Sponsored By TETFund, 2013**



Source: Researcher's Field work, 2017.

Plate 12: Faculty of Science Block Under Construction Sponsored By TETFund, 2012



Source: Researcher's Field work, 2017.

Plate 13: IMSU Senate Building Complex Sponsored By TETFund, 2014



Source: Researcher's Field work, 2017.

Plate 14: Faculty of Medicine and Surgery Lecture Hall Under Construction Sponsored by TETFund, 2011



Source: Researcher's Field work, 2017.

Plate 15: IMSU Main Library Under-Construction Sponsored by TETFund, 2013



Source: Researcher's Field work, 2017.

EndNotes

1. C.E. Obiukwu, 45 Years, lecturer, interviewed in his office in IMSU, Owerri, 28/3/2017.
2. E.N. Agomuo, 43 years, lecturer, interviewed in his office in IMSU, Owerri, 28/3/2017.
3. F. Mbagwu, 47 Years, lecturer, interviewed in his office in IMSU, Owerri, 28/3/2017.
4. C. Nwanaebo, 49 Years, lecturer, interviewed in his office in IMSU, Owerri, 28/3/2017.
5. N.L. Njoku, 52 Years, lecturer, interviewed in his office in IMSU, Owerri, 28/3/2017.
6. M.U. Nwankwo, lecturer, interviewed in his at Education Annex Office complex in IMSU, Owerri, 28/3/2017.
7. M.C. Obodo, 78 Years, retired lecturer, interviewed in his house at no.18 Nwachukwu Street off Nwosu Housing Estate, Amakohia, Owerri- Imo State, 28/3/2017.
8. M.N. Nwachukwu, 45 Years, lecturer, interviewed in his office in IMSU, Owerri, 28/3/2017.
9. K. Ubaku, 31 Years, lecturer, interviewed in his office in IMSU, Owerri.
10. S.I. Obilor, 53 Years, TETFund Desk Officer in IMSU, interviewed in his office in IMSU, Owerri, 28/3/ 2017.
11. Federal Government of Nigeria- National Policy on Education, (Lagos, FGN Printer, 2004), 67-98.
12. L.I. Okeke, 39 Years, Lecturing, interviewed in his office in IMSU, Owerri, 30/3/2017.
13. S.U. Unaranka, 35 Years, TETFund Desk Officer in IMSU, interviewed in her office in IMSU, Owerri, 30/3/2017.
14. C.M. Afam, 46 Years, TETFund Desk Officer in IMSU, interviewed in her office in IMSU, Owerri, 30/3/2017.
15. F.N. Unegbu, 51 Years, TETFund Desk Officer in IMSU, interviewed in her office in IMSU, Owerri, 30/3/2017.
16. C.N., Nwamadu, 38 Years, TETFund Desk Officer in IMSU, Owerri, 30/3/2017.
17. S.M. Okoli, 49 Years, works Department in IMSU, interviewed in his office in IMSU, Owerri, 30/3/2017.
18. T.A. Mbagwu, 39 Years, Librarian, interviewed in her office in IMSU, Owerri, 30/3/2017.
19. V.N. Nta, 35 Years, TETFund Desk Officer in IMSU, interviewed in her office in IMSU, Owerri, 30/3/2017.

- 20 G.I. Okeagu, 50 Years, Works Department, interviewed in her office in IMSU, Owerri, 30/3/2017.
- 21 J.I. Ojiakor, 46 Years, Academic Planning Department in IMSU, interviewed in her office in IMSU, Owerri, 30/3/2017.
- 22 I.O. Osokoya, 37 Years, Research and Linkage in IMSU, interviewed in his office in IMSU, Owerri, 30/3/2017.
- 23 S. Ahmed, 42 Years, Information and Communication Technology in IMSU, Owerri, 30/3/2017.
- 24 L.A. Ajani, 36 Years, Lecturing, interviewed in his office at IMSU, Owerri, 30/ 3/2017.
- 25 TETFund document Annual Report, July 2010.
- 26 TETFund Manora Document , July 2011
- 27 NUC, National Universities Commission Annual Reports January- September, 2012.
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- 40 A, Peter, 35 Years, Non Academic Staff, interviewed in office at Examinations and Records Department, IMSU, Owerri, 30/3/ 2017
- 41 S, Nwadinobi, 32 Years, TETFund Desk Officer at IMSU, Owerri, interviewed in her office, 30/3/ 2017.

CHAPTER FIVE

TETFUND IN ALVAN IKOKU FEDERAL COLLEGE OF EDUCATION

History of TETFund in Alvan Ikoku Federal College of Education

Alvan Ikoku Federal College of Education (A.I.F.C.E) Owerri, Imo State was established in the year 1963 as Teacher's Training College Owerri, by Eastern Nigeria government and took off in the old shell-camp purchased by the government with an initial intake of 150 students headed by Mr. Brooks A.J. as the first principal of the noble college. Since its inception as College of Education, it has expanded across the Orlu Road on Nworie river side which gives it a tourist attraction. The college was established as Advanced Teachers College with UNESCO Technical assistant right from the beginning and in keeping with the Sir Ashby Commission Report on higher education in Nigeria which led to its establishment, it was charged with the responsibility of producing teachers of intermediate manpower grade¹.

In view of the Commission Report, they recommended that:

- ❖ university development should be planned such that the population of student would not be less than 7,500
- ❖ it also advises the Nigeria government to give full support to the growth of universities.
- ❖ they also recommended opening of more universities and college of educations.

Based on these premises Alvan Ikoku College of Education was established alongside other colleges and universities of higher learning. Shortly after its establishment, it was closed down along with other educational institutions in eastern Nigeria due to the civil war that erupted from 1967 – 1970 and reopened at its permanent site with the assistance of the British government at the end of the war. It became a College of Education through edit No. 11 of May 31st 1973, promulgated by His Excellency, the Administrator of East Central State of Nigeria, Mr. Asika Ukpabi. It was named after a renowned educationist, Mazi Alvan Azinna Ikoku, who

was the first indigenous graduate in Nigeria. He hail from Arochukwu in the present day Abia State and for many years president of Nigeria Union of Teachers (NUT)².

The College has continued to grow from strength to strength since its establishment. The population of students grew up to 450 in 1973 after its initial takeoff of 150 in 1963 and 2900 in 1980 by 2010 the student population of the College had risen to more than 11,000 students and more than 500 Tutorial and non-Tutorial staff. By the year 1976, a campus of the College was established at Umuahia as an annex campus occupied by the department f Agricultural Science due to the present of National Roots and Crops research Institute Umudike to serve as a research center for the department. Another branch of it was opened at Orlu in 1981³. However, the two annexed campuses have been closed down since 1987 when the College was reverted to a one campus institution. With the school upgraded to the status of college of Education in 1973, the head of the institution became known as the Provost. In January 1974, B.O. Ukeje was appointed as the first Provost of the College. The inception of Alvan Ikoku Federal College of Education (A.I.F.C.E) Owerri, Imo State can be described as a mile stone in the history of teacher education in the country⁴. As an independent institution for teaching, training, research and organizing education at a higher level, the college has contributed immensely in the production of quality teachers for the Nigeria Education System. It was affiliated with the University of Nigeria, Nsukka in 1984 for the production of graduate teachers, leading to the award of Bachelors of Science degree in their subject areas combine with education⁵. The college was taken over by the federal government of Nigeria and became Alvan Ikoku Federal College of Education (A.I.F.C.E) Owerri, under the Federal Ministry of Education and governed by a Council appointed by that Ministry. The Colleges now has six (6) schools which include:

1. The school of general studies

2. The school of Agriculture and Vocational Studies
3. The school of Natural Science
4. The school of Social Science
5. The school of Arts
6. The school of Education

The establishment of the school since 1963, just three years after independence of Nigeria has contributed in no small measure in Nigerian education mainly in the South-Eastern part of Nigeria. AIFCE was established as an institution of higher learning solely established to concentrate in research, teaching and training of teachers for both the intermediate and higher education sectors. The college in the past fifty (50) years has contributed to the production and development quality and morally grounded teachers for the country. The college has accommodations for interested students to leave in to cut-down the high rate at which private house owners within increase their rent⁶. The college is open to all students within and outside Nigeria who has the required entry qualification for admission. It is a college of predominantly female students' population with the female making up over 80% of the entire population⁷.

The college also runs sandwich programme which takes care of people pursuing a teaching career who want to improve and upgrade their education qualification/status. These students study during the holidays when the regular undergraduate students have left. This programme has enabled many teachers to get the relevant credentials to progress in their teaching and other life endeavours. The college runs demonstration schools. The satellite schools were established to help teachers and students carry out their teaching practice activities, a major requirement for graduation and to solve the educational needs of the staff and general public by providing professionally run schools⁸. It was on the premise of Ashby report which asserted that

education was hinged on the fact that economic development would not be possible without universal basic education. The deplorable decay on the entire education system in Alvan Ikoku Federal College of Education (A.I.F.C.E) Owerri, Imo State has made the college provost to apply for financial assistance from TETFund to help revamp the galloping nature of education in the school⁹.

TETFund in Alvan Ikoku Federal College of Education

With the Longe Commission Report among others, the funding of higher education through earmarked tax to be borne by companies operating in Nigeria. An implementation committee under the leadership of Olu O. Akinkugbe was constituted to implement Grey Longe's Commission report recommendations. In view of this, Education Tax Act of 1993 was promulgated alongside other educational financing institutions¹⁰. This decree imposed 2% tax on the assessable profit of all companies operating and doing business in Nigeria. This was a home grown solution to address issues of funding to rehabilitate decaying infrastructure, restore the lost glory of education and confidence in the system as well as consolidate the gains. With the repeal of ETF Act No. 7 of 1993 as amended by Act No. 40 of 1998 gave birth to TETFund Act in 2011. This new tertiary intervention funding institution was mandated to give succour and reposition all tertiary institutions in Nigeria by translating vision into a strategic plan with the aim of promoting higher education. The main source of fund/income for this institution is the 2% education tax paid from the assessable profit of companies registered in Nigeria by Corporate Affairs Commission (CAC). The Federal Inland Revenue Services (FIRS) assesses and collects the tax on behalf of the institution and remits same to the agency. The funds are disbursed for the general improvement of education in federal and state tertiary institutions¹¹.

The federal government having examined the deteriorating financial situation of the tertiary institutions has assumed such a pathetic dimension that many high institutions now find it difficult to pay staff salaries. As a result of declining revenue, essential materials for learning and day-to-day running of the institutions are now in short supply. It has also become impossible to make money available for research and attendance at learned conferences. The driving wheels of the institutions are gradually grinding to a halt¹². The Federal government through its current reform after reviewing the committee's recommendations decided a turn around to embrace academic freedom and university autonomy especially in the area of finance as a way out of the high education financial crisis¹³. Central to this thinking is the principle of cost sharing and the ability of each tertiary institution to generate a substantial part of its revenue outside the government subventions. The government funds university education in Nigeria among other sources of revenue for universities. The Tertiary Education Trust Fund (TETFund) was established in 2011 and it emanated from Education Trust Fund (ETF) which was established in 1993. TETFund helps in funding tertiary institutions. Though the TETFund is for tertiary institutions in Nigeria, the ratio of universities is twice (2:1:1) higher than polytechnics and colleges of education respectively¹⁴.

The history of higher education funding in Nigeria dated back to the period of establishment of tertiary institutions. Since then and up till now, the level of university education funding has taking painstaking approach among various stakeholders with its result on quantitative and qualitative University Education in Nigeria. The World Bank study reviews that, the problems of higher education finance especially university education in Africa is in dismayed state than the rest of the world¹⁵. In Nigeria for example, apart from economic imbalance which is confronting the economy, other factors like huge foreign and domestic debts, declining

revenue from non-oil sectors which have been neglected over the years, declining government revenue from oil sector, huge budget that government set apart for debt servicing on yearly basis, mismanagement of economic resources, high rate of corruption in all sectors of the economy, etc. had contributed in no small measure for the government to generate adequate resources to fund our public tertiary institutions in the country¹⁶. There is need for these institutions to engage in revenue generating project with a view to supplementing government funding/subvention. This will assist in reducing the decay and rot in various institutions of learning¹⁷. The effect of this is gear towards producing quality graduates and proper academic environment for academic study. The staff development, research and publication and other infrastructural development have been found improving. Some scholars are of the view that a funding model for higher institution should be a function of government, community and educational institutions collaborative effort¹⁸. More so, with the discourse above, it is imperative to highlight the numerous impact of TETFund on Alvan Ikoku Federal College of Education Owerri, Imo State, within the period under review.

TETFund gives speculated amount (allocation) to their beneficiaries. The amount is not fixed, it changes. This is due to the 2% tax collected from all registered companies operating and doing business in Nigeria. The amount given this year is the money which was collected the previous year. Before allocating this money/fund, they (the board of trustees) will look at the amount collected and share it amongst their beneficiaries. They have a scheme/formular for sharing the funds collected. This formular is 2:1:1 for universities, polytechnics and colleges of education respectively¹⁹. Also, TETFund writes a letter for allocation to all their beneficiaries stating the names of their Vice-Chancellors, Provosts and Rectors. This amount is specified different in the letters given to the institutions such as.

- ❖ Normal intervention
- ❖ Academic staff training and development
- ❖ Publications of journals
- ❖ Conferences and seminars, among others.

Each year has its own allocation and it is stated in the letter of allocation²⁰.

TETFund has its own committee on Alvan Ikoku Federal College of Education (A.I.F.C.E). The Provost is the Chair Person, deputy provost, bursar, Librarian, Director of works who is also the Desk Officer for projects, Dean Students' Affairs, president and Secretary of Students' Union Government (SUG) and other Desk Officers for Academics. With the help of the federal government initiatives like the Tertiary Education Trust Fund (TETFund), they have been able to optimize staff training, locally and overseas. Several academic staff training is pursuing higher degrees in Europe and Asia, a great deal more in Nigeria universities²¹. Attendance at conferences workshops and seminars – international and local has increased significantly as staff are actively encouraged to get the requisite in-services training and exposure to global best practices. TETFund has embarked on infrastructural facilities around the college. Such materials provided include; Nathan Ejiogu classroom/Science Laboratory Complex 2009 – 2010, Emmanuel Nwangwu Lecture theatre 2010 – 2011, Physical and Health Education 2010 – 2011, Micro Teaching Laboratory 2010 – 2012, New Education Block 2010 – 2012, Administrative Building 2010 – 2012, A Two Storey Building in the College Demonstration Primary School, ICT building billed to house 600 work station when completed, the 1000 seated School of General Studies Students' hall. Other infrastructural facilities include; chair/classroom furniture 150 pieces 2009 – 2010, classroom furniture 480 pieces 2011 – 2012, 150 KVA Sound Prove Generator 2011 – 2012, office furniture 255 pieces 2011 – 2012, Library Equipment etc²².

The above achievements and many more was possible due to the management has worked round the clock to ensure TETFund monies accruing to the college is accessed speedily and TETFund regulations adhered, to ensure the flow of funds is not compromised²³.

As indicated earlier, Alvan Ikoku Federal College of Education (A.I.F.C.E) Owerri managed to function as college of education funded by the State Government after its establishment without much impact. The administrative buildings and classroom blocks which existed during those years were renovated from internally generated revenues of the college basically students school fees while state government help were rarely noticed. It is also discernible to state that there was securely any fund at the college's disposal after routine administrative cost to be used for any meaningful infrastructural and staff development²⁴. Hence, infrastructural development was at very sorrow state, library, teaching/research facilities were glaringly lacking or in very short supply.

However, the story changed, when the college started receiving allocations from federal government in 2007 as it became a federal college of education funded by the federal government²⁵. Furthermore, the college started accessing funds from the federal government education initiative funds for tertiary institutions to revamp their collapsing institutions. Through TETFund situations started changing gradually. TETFund intervention has been able to boost infrastructural and human development in Alvan Ikoku Federal College of Education (AIFCE), Owerri; many academic staff have also received research grants, have been sponsored to local and international seminars and conferences in addition to TETFund sponsored overseas training and retraining of academic staff²⁶.

TETFund interventions have injected some positive impact on the growth and development of Alvan Ikoku Federal College of Education (AIFCE), Owerri and the

implications of these or sustainable development is quite clear²⁷. The TETFund intervention which is a federal government initiative is to give succor to the tertiary institutions to revamp their poor state of study environment are hinged on: normal intervention, library, research grant, academic staff training and development, publication of journal articles, manuscript development, conference and seminar attendance²⁸. From this review, TETFund, as a financial assisting institution of the federal government for tertiary institutions, has done marvelously well in these areas of priority. It is done on the management of Alvan Ikoku Federal College of Education (AIFCE), Owerri to maximize and intensify works and effort on meeting all necessary requirements for access and release of all approved funds from TETFund. It is the position of this seminar paper, to ascertain the place of education as the development hub of any nation, the Nigeria government must not show unconcerned attitude in ensuring a steady and adequate funding of tertiary education in the country. However, it is imperative to state and note that no government can vehemently fund education in general from the true knowledge of what education should reflect in the ideal world²⁹. Education funding should occupy a pride of place in the budgets of the country with a view to all citizens of Nigeria.

Table 9: TETFund Academic Staff Training and Development in AIFEC 2009-2013

Name of School	No. of PhD Overseas	No. of PhD Local	No. of MSc Overseas	No. of MSc Local	Total
School of Arts	NIL	02	22	21	45
School of Agriculture and Vocational	01	01	10	10	22
School of Education	01	01	29	14	45
School of Natural Sciences	01	08	21	11	41
School of Social Sciences	NIL	NIL	18	11	29
School of General Studies	NIL	NIL	02	NIL	02
Total	03	12	92	67	174

Source; *TETFund Annual Report in AIFCE, November, 2013*⁴²

From the table above, it is important to note that TETFund intervention in AIFCE is low due to the sharing formula adopted by the fund's management in the ratio of 2:1:1, Universities, Polytechnics and Colleges of Education respectively. This is an evidence to show that TETFund is operational in AIFCE, Owerri, in Imo State.

Effects of Inadequate Funding on Performance of AIFCE before TETFund Intervention

The problem of under-funding which is a major challenge confronting AIFCE, Owerri as a college of Education has had adverse effects on the performance of the institution³⁰. The by effects of dwindling finances in AIFCE is explicated in many adaptive mechanisms such as;

- Curtailing of laboratory/practical classes

- Limited number of laboratory/practical classes
- Reduction in the rate of attendance of academic conferences
- Reduction in the purchase of library books, chemicals and basic laboratory equipment
- Embargo on new employment
- Embargo on study fellowships
- Reduction in research grants, among others

It is pertinent to observe that inadequate funding in AIFCE has had adverse effect on teaching and research and the institution has been forced to embark on income generating projects in order to have additional sources of funding. This tends to be responsible for series of industrial actions by the COASU/AIFCE chapter. The poor funding also impacted on staff recruitment and staff development policy³¹. It is interesting to note that the quality of teaching and research has fallen considerably because of lack of adequate teaching and research materials, coupled with overcrowded uncondusive teaching and learning environment. It has been noted over the years that the Nigeria government spends just 0.1 per cent on research, while the institution spend only 1.3 per cent of their budget on research³². These have implications for development, because research constitutes a veritable catalyst for the economic advancement of nations and adequate funding is the propeller for research. The effects of inadequate funding are evident in the fact that the physical facilities irrespective of schools (departments) are in a state of rot, despair, several capital and research projects have been abandoned, laboratories and libraries are ill equipped, academic staff do not attend conferences regularly and there is a drastic reduction in the award of research grants and fellowship³³. Although, the National policy on education acknowledges the fact that adequate funding is a criterion for the success of any educational programme. The general reduction in efficiency and productivity in AIFCE is because of dearth funds.

According to Yusuf, the facility carrying capacity in AIFCE dropped from 78 per cent in 1988 to 39 per cent in 1999. The proportion of quality staff dropped from 91 per cent in 1988 to 63 per cent in 1999 and the factors that previously enhanced the performance AIFCE were negated. AIFCE as a well-known college of education in Nigeria is expected to contribute in great measures to national developments through relevant high level manpower training³⁴. It is evident that AIFCE contribution in this regard varied yearly according to field of endeavours. The college of education has turned out administrators, teachers, accountants and many other humanly related experts. However, the college of education is yet to graduate highly qualified skilled and competent technocrats that could help in transforming the country to be part of developed countries³⁵.

Most of their graduates cannot translate knowledge and ideas into tangible products. The laboratories are ill-equipped to facilitate the attainment of goals. The institution is expected to develop and inculcate proper values for the survival of the individual and that of the society³⁶. This should through programmes like the general studies courses and some moral education lessons and by organisms seminars/conferences, the institution hope to achieve this goal with the adequate resources available. However, with the increasing level of corruption, dishonesty and other forms of anti-social behaviour among graduates one wonders whether the institution is living up to expectations. The dearth of teaching and learning materials greatly limited the proper development of intellectual capability of individuals to understand and appreciate their local and external environments which tertiary institutions in Nigeria aim to achieve³⁷. The goal of acquiring both physical and intellectual skills that will enable individuals to be self-reliant and useful members of the society is yet to be realized as many graduates practically Lack those

skills required for them to be employable by corporate organizations. Hence, all these are as a result of poor funding of the institution under study.

In spite of limited grant for research and dearth of material for research, many lecturers manage to conduct researches in their various fields with a view to promoting scholarship and to serve the nation. As observed by Utomi, the demand for higher education in Nigeria has led to phenomenal expansion and tremendous growth in the number of tertiary education institutions and student population in the last two decades³⁸. This tremendous growth in the demand for higher education has resulted in serious stress in the human and infrastructural resources in the institutions and this has really taken a negative toll on the quality of services provided by the institutions and the comparative quality of the products. The standards and performance of the Nigerian tertiary education institutions compared to the ones in the western world shows that Nigeria tertiary education institutions have suffered multiple vicissitudes and neglect. To state categorically, tertiary education institutions in Nigeria has not yet produced a critical mass of persons with the requisite generic skills that can be associated with the development of the Nigeria state³⁹.

The current situation of tertiary education institutions in Nigeria which AIFCE is one of such can be best described as weak, and inadequate for the current challenges and future need of the country. The NUC Needs Assessment Report of the Nigeria Public Tertiary Education Institution System has been described in the situation as thus; physical facilities in teaching and learning in public tertiary institutions were inadequate, dilapidated, over stressed and improved⁴⁰. On manpower, the report revealed appalling staff/students ration. Hence, among the academic staff, only 43 per cent hold Ph.D in degrees Universities and less in Polytechnics and Colleges of Education in the entire system, only 7 of the over hundred universities have up to 60 per cent

academic staff with PhD qualifications, the trends in Polytechnics and Colleges of Education through out the federation gives one concern as it is a misery⁴¹. The number of the non-teaching staff has been described as mind-boggling.

Plate 16: School of Biological Science Lecture Theatre 1 Sponsored by TETFund in AIFCE, 2010



Source: Researcher's Field work, 2017.

Plate 17: Information and Communication Technology (ICT) Centre Sponsored by TETFund in AIFCE, 2012



Source: Researcher's Field work, 2017.

Plate 18: NATHAN EJIUGU Lecture Hall Sponsored by TETFund in AIFCE, 2010



Source: Researcher's Field work, 2017.

Plate 19: Foreign Language Lecture Hall Sponsored by TETFund in AIFCE



Source: Researcher's Field work, 2017.

Plate 20: Science Laboratory Building Complex Sponsored By TETFund in AIFCE, 2012



Source: Researcher's Field work, 2017.

Plate 21: 3000 Capacity Lecture Hall for School of Education Sponsored by TETFund in AIFCE, 2012



Source: Researcher's Field work, 2017.

Plate 22: General Studies of Lecture Hall Sponsored By TETFund in AIFCE, 2012



Source: Researcher's Field work, 2017.

Plate 23: School of Natural Science Lecture Hall Sponsored by TETFund in AIFCE, 2012



Source: Researcher's Field work, 2017.

Plate 24: School of Business Education Sponsored by TETFund in AIFCE, 2012



Source: Researcher's Field work, 2017.

Plate 25: School of Social Science sponsored by TETFund in AIFCE, 2013



Source: Researcher's Field work, 2017.

EndNotes

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CHAPTER SIX

ASSESSMENT OF TETFUND IN THE TERTIARY INSTITUTIONS UNDER STUDY

Comparative Study of the Impact of TETFund on FUTO and IMSU

The highest level of human capital development is trained at the apex of the education system known as the university. The quality and efficiency of this human capital depends on the quality and quantity of infrastructural development in such institutions. The physical infrastructure is the bedrock of any university whether in developed or developing countries, for effective teaching and learning. The major essence of infrastructure in the education of students in higher institutions is to increase relevance, aesthetics and staff motivation as well as improve on the academic achievement of students. The infrastructural development in higher education is complex and cost intensive. Thus, ensuring quality and maintenance up to global standard is very challenging. The provisions of stimulating learning environment and safety are a major consideration in infrastructural development¹.

In order to improve on the infrastructural status in Nigeria's educational institutions, an intervention agency known as TETFund became the substantial source of financial assistance to various educational institutions especially in the construction, completion or rehabilitation of capital projects embarked upon by those institutions. TETFund was established as an intervention agency under the TETFund Act, 2011 and is charged with the responsibility of managing, disbursing and monitoring the education tax meant for public tertiary institutions in Nigeria. The law setting up the fund stipulates that 2 percent education tax be imposed on the profits of all registered companies in Nigeria. Due to the commitment of the federal government in revamping the higher education sector, most of the recent capital development project in Nigerian institutions have been sponsored or financed by the fund and this is facilitated by the increasing

inflow of funds over the years due to the efficiency of the Federal Inland Revenue Services (FIRS) in collecting the education tax fund².

The educational infrastructure constitutes an important factor in the proper functioning of any educational system and its availability to the proper functioning of any educational system and its availability to the students can influence their academic achievement. Infrastructure in the context of this study includes all physical facilities and materials, which facilitate and stimulate classroom teaching and learning aimed at achieving stated educational objectives. The influence of physical infrastructure cannot be underestimated as any university with well qualified and adequate teaching and non – teaching staff that lacks the much needed infrastructure will not be able to achieved its stated objectives as such inadequacy will lead to loss of interest on the path of both staff and students due to poor learning environment. Infrastructural facilities are the essential tools with which activities and operations of an institution are carried out.

The decline in the standard and quality of Nigerian university education is one of the biggest challenges facing the nation for over two decades and has been a source of concern to stakeholders in the education sector³. It has been observed by scholars that high quality education was obtained in Nigerian universities in the seventies and early eighties. It was such that can be comparable to what was being offered by top class universities elsewhere in the world. However, rather than the quality of education continuing to appreciate, it has been depreciating due to a number of issues and challenges, mostly related to poor funding. Some of the challenges facing the public universities include inadequate lecture halls, hostels (and low standard of room atmosphere), light system acoustics, furniture and sanitation. With enrolment explosion witnessed in the universities today, students are faced with poor living conditions, lack of equipment and materials as can be seen in the overcrowding of lecture theatres during lectures

and examination periods. These point to the fact that inadequate infrastructure is one of the factors responsible for the decline in quality of education in Nigeria⁴.

The effect of physical infrastructure on performance of the two tertiary educational institutions under study on students cannot be ignored as it affects the quality of students churned out of these universities, which in turn affects the nation's productivity. Inadequate physical facilities tend to affect the university lecturers, hence their productivity is low. This perhaps is one of the causes of brain drain in the country as the lecturers are discouraged. It is against this backdrop that the comparative assessment of TETfund in FUT0 and IMSU on infrastructure development and staff development leading to academic achievement of duo will be evaluated and analyzed.

Table 10: Breakdown of Direct Disbursement for FUTO 2010-2014

S/N	Intervention line	Allocation ((₦)
1.	Programme upgrade/physical infrastructure for teaching and learning	565,410,000.00
2.	Academic staff training and development	300,000,000.00
3.	Library development	30,000,000.00
4.	Conference attendance	205,000,000.00
5.	Institution-based research	25,000,000.00
6.	TETFund project maintenance	30,000,000.00
7.	ICT support	37,000,000.00
8.	Entrepreneurship	10,000,000.00
9.	Publication of Journals	10,000,000.00
10.	Manuscript development	5,000,000.00

Source: TETFund Document September, 2014⁵.

The impact of TETFund on FUTO has enhanced the quality of teaching and learning through the provision of the essential materials that supports effective teaching and learning.

Table 11: Breakdown of Direct Disbursement for IMSU 2010-2015

S/N	Intervention line	Allocation (₦)
1.	Programme upgrade/physical infrastructure for teaching and learning	380,632,000.00
2.	Academic staff training and development	200,000,000.00
3.	Conference attendance	175,000,000.00
4.	Library development	25,000,000.00
5.	Institutional-based research	18,000,000.00
6.	TETFund project maintenance	15,000,000.00
7.	ICT support	24,000,000.00
8.	Entrepreneurship	6,000,000.00
9.	Publication of Journals	8.5,000,000.00
10.	Manuscript development	7,000,000.00

Source: TETFund Desk Office Imsu May, 2015⁶.

The fact that education is an engine of growth depends on the quality and quantity of education in any country vis-à-vis institutions of higher learning. The above supplementary intervention fund to IMSU through TETFund indicates a response to the call from various quarters to revamp the rots and dilapidation in the tertiary institutions under focus. A glimpse to the table above shows an upward review to funds available to IMSU other than the monthly subvention and internally generated revenues. The financial constraint at IMSU had made the institution solicit for TETFund benchmarks. IMSU has really been upgrading to what a University should reflect in this modern time.

Table 12: Breakdown of Comparison of Direct Disbursement from TETFund Between FUTO and IMSU 2010-2015

S/N	Intervention line	FUTO (₦)	IMSU (₦)
1.	Programme upgrade/ physical infrastructure for teaching and learning	565,410,000.00	380,632,000.00
2.	Academic staff training and development	300,000,000.00	200,000,000.00
3.	Conference attendance	30,000,000.00	175,000,000.00
4.	Library development	205,000,000.00	25,000,000.00
5.	Institutional-based research	25,000,000.00	18,000,000.00
6.	TETFund project maintenance	30,000,000.00	15,000,000.00
7.	ICT support	37,000,000.00	24,000,000.00
8.	Entrepreneurship	10,000,000.00	6,000,000.00
9.	Publication of Journals	10,000,000.00	8.5,000,000.00
10.	Manuscript development	5,000,000.00	7,000,000.00

Source: ASUU Magazine July, 2015⁷.

Financing higher education in Nigeria is a crucial natural issue. The fact remain that looking at the table, one will draw a logical conclusion that Federal University of Technology, Owerri (FUTO) got more allocations from TETFund than Imo State University, Owerri (IMSU) as a result of being among the second generation tertiary institution, whose infrastructure must have rotten, then being a university of technology, hence, need more attention. The problem of IMSU having low fund in this comparative analysis could be sequel to Acting Vice Chancellor, who had no mandate to sign TETFund allocations accruable for the institution. This is to suggest that IMSU has backlog of allocations with TETFund, yet to be accessed. It is one of the

guidelines that only substantive Vice Chancellors, Rectors and Provosts has the right to access institution's fund allocation according to the Establishment Act of TETFund, 2011.

Comparative Assessment of TETFund in FUTO and AIFCE

The colossal burden of financing tertiary institutions in Nigeria became apparently uneasy and extremely unbearable over the years due to the fact that Nigeria's major foreign exchange earning which is oil dwindled in price. Nigeria suffered from oil glut, from 1989, there was a dramatic nose diving of the price of the major source of foreign exchange earner. What necessitated the promulgation of the Education Trust Fund decree No. 7 of 1st January, 1993 was the widely recognized decline in educational standards and deep rot in infrastructure and other facilities in tertiary institutions in Nigeria. At the tertiary level of education, it was obvious that there was urgent need for emergency funding to improve educational facilities and infrastructure, restore high morale of academic and non-academic staff, attract and retain qualitative entrants into the profession, encourage professionalism in teaching and improve teacher education curriculum⁸. There was also the need to create an enabling environment for conducive teaching and learning and thus ensure the creation of a disciplined, committed, highly motivated, respected and professional individual.

The Education Trust Fund, now Tertiary Education Trust Fund (TETFund) was regarded as a product of crises in the nation's tertiary educational sector, going back to 1980s with the introduction of Structural Adjustment Programme (SAP) when funding of education became a huge challenge. Hence, the Gray Longe Committee's Report and the subsequent negotiations between the federal government and ASUU, between the federal government and ASUP and between the federal government and COASU over the years on tertiary education institutions' funding⁹. The argument then was that government alone cannot fund education and it has to be

done so the private sector can come to assist government to fund education properly, hence, the idea to introduce public tax, which culminated to the establishment of Education Trust Fund (ETF) and after further review on education funding ETF was to supplement fund to education across boards. Due to over-stretch and overriding of ETF to live up to its mandate of establishment, TETFund was carved out after repeal of the Act establishing ETF. The TETFund was established to supplement fund to tertiary education institutions to carry out capital projects.

The above mentioned needs therefore prompted the organization of the Education Trust Fund workshop in 6 major cities across Nigeria from November 30th – December 1st, 1999 with the theme “Re-assessing Nigeria’s Education Future”. Consequently, the workshop committee urged the Education Trust Fund specifically;

- provide scholarship, grant and bursaries to enable teachers continually retool and update themselves;
- support the development of a national policy or resource/materials production locally,
- support the development of libraries across board of education in Nigeria,
- support projects designed to enhance reading culture in schools,
- provide funds for the improvement of teacher education programme facilities in Polytechnics, Colleges of Education and Universities,
- make funds available to local government areas for the acquisition and distribution of teaching/learning materials and the renovation of classrooms, lecture halls, hostels through the service advisory boards and community leaders¹⁰.

There is a general decay in human and material resources in Nigeria public tertiary institutions due to poor funding. The Tertiary Education Trust Fund (TETFund) is an intervention agency under the Education Trust Fund meant to assist in higher education

development with provision of infrastructural facilities. It states that the total abdication of responsibilities on the part of the government such as that TETFund alone is left with the burden of providing infrastructure in the tertiary institutions negates the philosophy of setting up TETFund, which envisaged an intervention agency that will complement what the various tiers of government are doing. It is understood that TETFund has its limits in intervention in tertiary education, which is proportionate to its revenue.

The tertiary education trust fund was originally established as Education Trust Fund (ETF) by the Education Tax Act No. 7 of 1993 as amended by Act No. 40 of 1998 now repealed and replaced with Tertiary Education Trust Act 2012¹¹. It is an intervention agency set up to provide supplementary support to all levels of public tertiary institutions with the main objective of using funding alongside project management for the rehabilitation, restoration and consolidation of tertiary education in Nigeria. The main source of income available to the fund is the two per cent education tax paid from the assessable profile of companies registered in Nigeria. Also, among the TETFund mandate, the fund is disbursed for the general improvement of education in federal and state tertiary institutions¹². It was on these backgrounds of infrastructural decay, rot and non-existence of staff development that necessitated this study in the institutions under study. The table below will show the infrastructural and staff development rate in these education public tertiary institutions before the inception of TETFund.

Table 13: Development rate of FUTO and AIFCE before TETFund Infrastructure and Development from 1982 – 1992

Years	Staff Development FUTO (%)	Staff Development AIFCE (%)	FUTO Infrastructure (%)	AIFCE Infrastructure (%)
1982	30	10	10	4
1983	36	8	7	2
1984	20	11	15	6
1985	42	20	12	3
1986	40	17	16	7
1987	46	22	19	8
1988	30	18	8	3
1989	39	15	6	2
1990	32	25	10	1.5
1991	35	16	20	4
1992	37	15	13	5

Source: National University Commission April, 1992¹³.

From the above table, one would see that the development rate in infrastructure and staff training and re-training system of these two public tertiary institutions in Imo State was in shackles until the before the establishment of TETFund intervention strategy. The two public tertiary education institution been compared are funding by the Federal Government, so why is it that FUTO has an upper hand in development to AIFCE in those years? It could be underscored that the preference of university to College of Education by the government can suggest answer to the question raised. Also, student perception to the two public education institutions could be

another reason. Nowadays, students prefer to study in a university to a college of education as most of the professional courses are not offered in colleges of education. This has led to more students' enrolment in FUTO to AIFCE, thereby putting more pressure on the available facilities/structures like library, hostel, lecture hall/classroom. This shows there was no funding system or mechanism in AIFCE except the paltry amount receives from government and meager integrated generated revenue which can hardly serve for anything¹⁴.

The structural development of AIFCE was heading nowhere, when compared with FUTO within those years under study. FUTO being a university of technology was seen to require more funding yet nothing much was experienced in those years. In the two tertiary education institution effective effort was made in staff training and re-training. Hence, from the available evidence, there was a total collapse of infrastructure before the emergence of TETFund in those institutions up to 1982 but better in FUTO to AIFCE in this comparison which was a yearly analysis up to 1992.

Table 14: Development Rate of FUTO and AIFCE Since Inception of TETFund in Infrastructure and Staff Development from 1993-2015

Years	Staff Development FUTO (%)	Staff Development AIFCE (%)	FUTO Infrastructure (%)	AIFCE Infrastructure (%)
1993	25	11	35	13
1994	27	10	14	14
1995	30	13	17	19
1996	26	17	20	12
1997	31	15	26	9
1998	34	20	30	15
1999	30	19	32	8
2000	32	26	37	13
2001	21	9	16	11
2002	38	22	12	10
2003	41	14	15	15
2004	44	10	17	18
2005	37	21	22	21
2006	40	25	31	23
2007	43	23	23	26
2008	45	30	18	22
2009	48	13	27	25
2010	36	27	32	29
2011	50	20	35	31
2012	48	32	25	32
2013	46	35	38	34
2014	35	25	25	37
2015	37	38	13	10

Source: National University Commission April, 2015¹⁵.

The underlying rationale for public funding of education is to equip people with the requisite knowledge, skills and capacity to enhance the quality of life, productivity and enable them to participate actively in the development process. Investment in higher education revolved around capital and recurrent expenditure that are cogent to academic survival of tertiary

institutions in the current period of global competition for attracting funding and best hands. However, the Nigerian government has not been able to fund higher education adequately in order to achieve best result. From the table, one can deduce that there is need to increase the amount allocated to education because qualitative education can only be attained through sufficient funding. It is imperative therefore for government to meet the UNESCO recommendation and increase the annual budgetary allowance to 26% of the total federal budget¹⁶.

Capital expenditure should also be given top priority as there is need to build the needed physical infrastructure and other support structures to facilitate learning process in these institutions under study. On the table, infrastructural development and staff development is higher in FUTO when compared to AIFCE, at least by virtue of TETFund sharing formula 2:1:1 or 50:25:25 or 25:12.5:12.5 as in Universities, Polytechnics and Colleges of Education, respectively¹⁷. Also, another thing of note is that AIFCE is seen as a lower level in the scale of tertiary institutions in Nigeria. This perception is argued as the cause of students rush to Universities and less to Polytechnics and Colleges of Education. Hence, education at this level can be funded adequately in the context of the market demand and supply framework, the government should play a proactive role in supplying education services sufficiently, as well as in ensuring effective demand. The dichotomy in terms of TETFund sharing formula in funding tertiary education only reflects the reality of limited availability of resources and how funding responsibilities should be allocated to ensure adequacy, effectiveness dynamism and continuability¹⁸.

Comparative Assessment of TETFund on IMSU and AIFCE

Education is a necessity for both human and societal development, the more sophisticated it is, the more quality products it provides. Recently, the government investment in higher education was little bit increased as a result of the total shutdown of higher education institutions by the Joint Higher Education Academic Unions (ASUU, ASUP and COASU) strike actions. In response to the support of the needs assessment of Nigeria Universities conducted in 2012, the federal government earmarked N1.3trillion for special intervention in the Nigerian public tertiary institutions over the next six (6) years of which 200 billion out of the amount was released as first tranche¹⁹. In view of the deplorable nature of tertiary education institutions in Imo State under study, efforts shall be made to examine the trend in funding of IMSU and AIFCE using TETFund as the springboard. There has been wide outcry against poor funding of education in the country especially, the tertiary level.

The notion that higher education sub-sector had suffered continuously from inadequate and poor funding. The under- funding of education especially at the tertiary level has become recurring phenomenon in the polity, because almost everyone seemed to agree that funds allocation to the education sector could not meet its needs taking into consideration the monumental decadence in the education sector. Similarly, national Commission for Colleges of Education has lamented inadequate funding of colleges of education arising from low government subvention and poor revenue generation base.

Several research fundings such as the Federal Republic of Nigeria, Fafunwa Study Group on funding of education of 1984, World Bank Report of 1987 and Longe Commission of 1990 on review of higher education in Nigeria virtually arrived at the same verdict about the main cause of apparent decay in the nation tertiary education sub-sector as poor funding²⁰. This accounts for why colleges of education became involved in several income generating activities

such as extra-mural programmes, health services, shopping centers and consultancy services to supplement for the shortfall. Despite these income generating activities, the overall economic picture of many colleges of education is still deplorable.

It is believed that 95 percent of fund expended in AIFCE is still received from the government. The trend persisted and aggravated the poor condition of the college as captured in the following statement: colleges of education in Nigeria presently and in ramification appear to have been bedeviled with physical –facility related problems. The prevailing circumstance in virtually all the colleges is overcrowded hostels, unconducive and insufficient classroom facilities. Some college buildings are usually seen in bad condition with either blown off roofs, broken walls, leaking roofs or both suggesting over usage and lack of maintenance. Facilities are either lacking or deteriorating and these have led to poor job satisfaction among workers and consequently decline in academic achievement²¹.

Alternative source of funding such as TETFund intervention fund if effectively managed can serve as a veritable compliment of the funds provided for IMSU and AIFCE by the government. Given adequate management, alternative source of funding could provide a veritable supplementary source of government efforts in funding higher education²². With effective management alternative sources of funding, it is believed that the tertiary institutions under study will not only soar high in their academic programmes, infrastructural development but also align themselves on the path of self-sustaining development for national transformation. It is against this backdrop therefore that, the comparative assessment of TETFund intervention fund will be analyzed in the two tertiary education institutions to ascertain the level of development in infrastructure and staff training and retraining development.

Table 15: Breakdown of Direct Disbursement for IMSU 2010 – 2015

S/N	Intervention line	Allocation (₦)
1.	Programme upgrade/physical infrastructure for teaching and learning	380,632,000.00
2.	Academic staff training and development	200,000,000.00
3.	Conference attendance	175,000,000.00
4.	Library development	25,000,000.00
5.	Institutional-based research	18,000,000.00
6.	TETFund project maintenance	15,000,000.00
7.	ICT support	24,000,000.00
8.	Entrepreneurship	6,000,000.00
9.	Publication of Journals	8.5,000,000.00
10.	Manuscript development	7,000,000.00

Source TETFund Document, March 2015²³.

The belief that education is the catalyst for realistic natural transformation will not over-emphasize. This is because quality education has remained a veritable instrument for promotion and sustenance for natural development. The above supplementary intervention fund to IMSU through TETFund shows a response to the national outcry from stakeholders to review the ills in Nigeria public tertiary institution. A short look on the table above indicates an increase in budgetary allocation for IMSU from TETFund outside the monthly subvention and internally generated revenues by IMSU. The poor funding of IMSU in executing capital project by the state government is the cause for its galloping educational achievements. Hence, with the allocations

from TETFund, the institution is gradually taking a good shape, as there giant structures erected as evidence of TETFund benchmarks for the tertiary institution.

Table 16: Breakdown of Direct Disbursement for AIFCE 2010 – 2015

S/N	Intervention line	Allocation (₦)
1.	Programme upgrade/physical infrastructure for teaching and learning	185,300,000.00
2.	Academic staff training and development	120,000,000.00
3.	Conference attendance	85,000,000.00
4.	Library development	6,000,000.00
5.	Institutional-based research	12,000,000.00
6.	TETFund project maintenance	8,000,000.00
7.	ICT support	11,000,000.00
8.	Entrepreneurship	2,000,000.00
9.	Publication of Journals	4,000,000.00
10.	Manuscript development	3,000,000.00

Source: TETFund document, July 2015²⁴.

From the above table, TETFund intervention fund has contributed immensely in the development of AIFCE, though, with some administrative challenges.

Table 17: Breakdown of Comparison of Direct Disbursement from TETFund Between FUTO and IMSU 2010-2015

S/N	Intervention line	IMSU (₦)	AIFCE (₦)
1.	Programme upgrade/ physical infrastructure for teaching and learning	380,632,000.00	185,300,000.00
2.	Academic staff training and development	200,000,000.00	120,000,000.00
3.	Conference attendance	175,000,000.00	85,000,000.00
4.	Library development	25,000,000.00	6,000,000.00
5.	Institutional-based research	18,000,000.00	12,000,000.00
6.	TETFund project maintenance	15,000,000.00	8,000,000.00
7.	ICT support	24,000,000.00	11,000,000.00
8.	Entrepreneurship	6,000,000.00	2,000,000.00
9.	Publication of Journals	8.5,000,000.00	4,000,000.00
10.	Manuscript development	7,000,000.00	3,000,000.00

Source: TETFund document ,May2015²⁵.

From the above, funding is essential for the survival of any institution and tertiary institutions in Nigeria are not left out with more emphasis on IMSU and AIFCE, Owerri. The Federal Government of Nigeria is increasingly funding it difficult to meet the high cost of funding tertiary education in Nigeria and if tertiary institutions in the country are to survive, there is an urgent need to seek out means of improving their funding. It is instructive to note that education is a right and not a privilege and if this is to become a reality in the Nigerian context then education needs to be subsidized and better founded at the tertiary level. In the face of the declining financial resources, allocation to the education sector, there is need for alternative

channels of funding which will ensure qualitative education and graduates from Nigerian education system²⁶. Hence, TETFund, was established to take up this giant stride in education funding. From the table IMSU is better placed in the TETFund allocation in terms of TETFund sharing formula of 2:1:1 or 50:25:25 or 25:12.5:12.5, Universities, Polytechnics and Colleges of Education, respectively. The fund body has made several interventions to improve the quality of teaching, research and infrastructural development in the two tertiary institutions under study.

Hindrances to TETFund Intervention Fund in the Institutions under Study

The variables acting as challenges to development of the tertiary educational institutions in Imo State under study are many and varied despite TETFund intervention funds available. Quality education is that education that is relevant and adapted to the needs of the society. Hence, such needs must meet the standards in health, growth and physical survival in a complex and globalized world. It implies education that is worthwhile and which empowers the recipients with relevant skills, knowledge, ideas, values and attitudes needed for him/her to make informed decisions and live a self-sustaining life²⁷. However, quality education in tertiary education institutions refers to the worth of the inputs into higher education systems, lecturers, infrastructural facilities and evaluation procedures which translates to the outputs. It is also believed that quality education is value-loaded, in that education should produce disciplined behaviour, hard work, improved cultural heritage and mutual respect within and outside the school environment²⁸. This implies that quality education entails that the products of tertiary educational institutions in Nigeria should be able to perform according to expected standard and compete favourably with their peers in other countries of the world. Interestingly, education without quality can even be more dangerous than no education; hence without quality in education, education has no value. In Imo State, these tertiary education institutions under study

are still confronted with some challenges which negate the concept of quality education after huge investment on them by TETFund²⁹. TETFund is an intervention agency to supplement what is lacking in these institutions. Several factors pose as challenges of quality in these tertiary education institutions in Imo State under study in the 21st century. These militating factors are highlighted and discussed below.

- Inadequate funding is the most critical challenges that has threatened the attainment of good quality of tertiary education in Nigeria more particularly the ones under study. The problem of inadequate funding of education in these institutions has been a bane to educational development in the country. This is a major constraint to attaining academic excellence in these institutions which made many academics and non- academics to be working under difficult circumstances. This has made many tertiary education institutions in Nigeria unable to build lecture halls, students' hostels, equip laboratories and workshops and payment of staff salaries, research grants, allowances and medical bills. Also, the FGN/ASUU, FGN/ASUP and FGN/COASU respectively re-negotiation committee at various times realized as widely acknowledged that the key to the survival of Nigeria in the 21st century lies in the country's ability to produce applied and theoretical knowledge in science, technology and humanities and hence, the re-negotiation committee arrived at a consensus on the need for a rational and scientific procedure for determining the funding requirements to begin the revitalizing the Nigeria tertiary education institution system. Despite all efforts made the Nigerian government at all levels have not showed enough commitment towards adequate funding of the tertiary education institutions. Thus, are the fates of these tertiary education institutions in Imo State under study.

- Inadequate teaching staff/poor quality of teaching staff is another daunting challenge in the institutions under study. A big challenge to the attainment of quality education in these tertiary institutions in Nigeria is the lack of academic staff. Interestingly, lecturers (teachers) are the hub of any educational advancement in the tertiary education institutions. The lecturers (teachers) determine the quality of education because they transmit educational policies into practice and action. As rightly pointed out above, without adequate number of inspiring, well-informed lecturers, fully prepared to meet their responsibilities in the tertiary education institutions, there can never be good education and without good education, there will not be any hope for long to successfully, the challenges of a changing world.

This is to say that good lecturers are needed for good tertiary education which in turn is indispensable for social change, social transformation and national development. The importance of teachers cannot be over emphasized. Despite the importance of teachers in the attainment of good education, institutions of higher learning in Nigeria are short of lecturers to handle effective teaching and learning activities which is visualized in these tertiary education institutions in Imo State under study. The tertiary education institutions because of inadequate funding are not able to employ additional lecturers to embark on the shortfalls in various departments. The few available lecturers are seriously over worked. Even in some tertiary institutions in the country, because of shortage of lecturers, their programmes are not accredited by the accreditation agencies. Hence, attainment of good quality in higher education requires teaching staff of adequate quantity and quality. The de-intellectualization of the academia is the bane to low quality of staff of some tertiary education institutions in Nigeria.

Where there is inadequate teaching staff and poor quality of lecturers, the attainment of good quality in tertiary education will be difficult. On this background, Imo State University since 2012 has not offered admission to student into Law Faculty and some courses in the Faculty of Science and Biological sciences. In this regard, inadequate teaching staff/poor quality of teaching staff have confronted all these tertiary education institution under study despite the TETFund benchmark available as it has affected the unemployability of tertiary education products from these institutions.

- Poor policy implementation is a challenge to quality delivery in education. The poor quality delivery in all the tertiary education institution is responsible for the abysmal low performance of graduates in Imo State in their world of work and the alarming incidence of examination malpractice. The policies are written by knowledgeable writers who have foresight and believe strongly in what they write for the future but the problem comes when it comes to translating theory into practice by those who implement them. However, several factors could be adduced as inhibitors to smooth implementation of educational policies and thereby resulting to poor quality delivery. Hence, such factors as government under-funding of education and injudicious utilization of available funds by implementation agencies like vice Chancellors, Rectors, Provosts, Deans of Faculties, Heads of Department among others, when funds meant to deliver quality education is misappropriated or embezzled, the education which learners becomes worthless. On the issue of TETFund, mismanagement of TETFund benchmark for tertiary education institutions in Imo State with emphasis on the ones under study has culminated in the problems of infrastructure and human development faced by these tertiary education institutions under study over the years. In this way,

funds/money the government votes for the running cost for the institutions does not get to the institutions and the little that gets, there is normally wasted by education managers.

- Additionally, in Nigerian institutions of higher learning, little attention is paid to teaching effectiveness of academic staff. The Publish Perish syndrome which places more emphasis on research makes lecturers to be more committed to research³⁰. Hence, the low quality of Nigerian tertiary education institution graduates is due to little attention given to teaching effectiveness, in that institutional policies are not geared towards making students learning a priority. The case is in IMSU, when the visitor removed the vice-chancellor accusing of embezzlement and misappropriation of funds and policies. This invariably affected the accessing of TETFund allocation meant for the institution, as only the substantive Vice-Chancellors, Rectors, and Provosts has the right to sign for the TETFund allocations for the institutions yearly. Thus, poor policy implementation and management is a bane for institutional development.

The next is frequent labour disputes and closure of tertiary institutions. This is a big challenge militating against quality tertiary education in Imo State and Nigeria as a whole such that incessant staff union disputes and subsequent closures of the institutions under study. The closure of the institutions affects staff productivity and the realization of educational aim and objectives. According to Asiyai, a catalogue of strikes by the ASUU and the Senior Staff Association of Nigerian Universities within the last fourteen years is abysmal. She revealed that they were too many strikes some lasted up to six months and more. The same was with ASUP and COASU respectively.

The variables inducing the frequent trade union disputes are poor conditions for service of staff, non-implementation of ASUU/FGN, SSANU/FGN, ASUP/FGN and COASU/FGN

agreements, lack of autonomy and academic freedom and poor funding. The Nigerian public Universities were closed down in 2013 as a result of failure of the federal government to implement the agreement reached with the academic staff union of universities since 2009, despite all assurances and memorandum of understanding (MOU) between the two parties, such is the case with Polytechnic and Colleges of Education in Nigeria³¹.

The disruption of academic programmes of institutions of higher learning affects students' learning outcomes, since lecturers find it difficult to complete the course work. The frequent disputes and strike galore by Nigeria public tertiary institutions staff and students leave students with little or no time to complete both their theoretical and practical work. In most cases, a semester's course work is sandwiched to few weeks during which lecturers are rushed to accommodate the time lost to strike. This type of academic rush is big threat to attainment of quality in higher education in Nigeria. It is discernible that the higher level of crisis, disruptions and hostility, the lower the level of productivity, standard and quality of the products of the system. These three tertiary education institutions have experience incessant academic disruption at one time or the other in demand for the needful in the institution.

- Lack of resources; quality higher education is dependent on the quality and quantity of human and material resources put in place in institutions of higher learning. The lack of infrastructure such as science laboratories, workshops, students' hostels, libraries and electricity will affect the quality of education. For good quality delivery, these facilities must meet the minimum standard specified by the National University Commission and other educational regulatory relevant agencies such as National Board for Technical Education (NBTE) and National Council for Colleges of Education (NCCE)³². For quality teaching and learning, the class size must be small for effective student/teacher interaction. Unfortunately,

most institutions of higher learning in Nigeria, the lecture halls are overcrowded with majority of the students standing at the corridors during lectures.

Besides, the libraries in most tertiary education institutions in the country are stocked with obsolete textbooks, with current journals and textbook lacking. In my opinion, the library is at the heart of the academic effort in a college or university. Hence, for any tertiary education institution to be strong academically, it must have a formidable library put in place. This explains why the world (Harward, Cambridge, Tokyo and University of California among others) are academically of high strength and quality. The acute shortage of educational facilities in institutions of higher learning in Nigeria has led to decline in the quality of tertiary education institution in the country³³. More so, this accounts for, in most tertiary education institution in Imo State and Nigeria as well, the science laboratory and vocational and technical education workshops are grossly empty, lacking the equipment needed for effective teaching and learning.

It is not uncommon to see a student graduating from chemistry department without handling volumetric analysis apparatus. The undesirable conditions of institutions of higher learning in Nigeria have been worrisome to many scholars. The students of tertiary education institutions under study in Imo State and Nigeria as well are learning in dilapidated buildings which are poorly ventilated, illuminated, furnished and environmentally depressing and disabling situation. Additionally, many lecturers share small offices, some even teach students in their office as this particular at IMSU. Also, worried about the poor quality of graduates of higher education institutions in Nigeria, the national universities Commission and other education agencies for quality assurance carried out a need assessment survey which was reported as the following;

- only about 30 per cent of Nigeria students' population has adequate access to classrooms, workshop, lecture halls, laboratories and libraries.
- deficient libraries in terms of current and number of books, journals and electronic support facilities.
- inadequate academic calendar resulting from staff unions' industrial action premised on low salary, wages/welfare and students strikes often time related to inadequate.
- lack of practical experience, often times resulting from deficient facilities.

These factors listed above are all threats to quality attainment in tertiary education in Owerri, Imo State. The next that draws back good academic activities in the tertiary education institution in these institutions is lack of information communication technology facilities. As part of the government effort to revamp the rote in education, it has adopted information communication technologies in all levels of education since information communication technology integration in educational practices is meant to improve teaching and learning, enhance higher education research, enhance collaboration among peers and improve quality of education³⁴. Unfortunately, most institutions of higher learning like FUTO, IMSU and AIFCE and others, there is acute short of computers, multi-media projectors, electronic white boards, and automation of lecture halls and lecturers offices. The majority of the institutions are not linked with functional internet connectivity. These new digital technologies make possible a learning revolution in education.

As rightly noted above, information and communication technologies could be use to prepare lesson plan, collect data and analyze students' achievement. The curriculum content could be enriched through search from the internet by teachers/lecturers. Through such internet search, information and relevant school practices which are unknown to lecturers and students

and which cannot be found in textbooks, can easily be downloaded for use. Information and communication technologies in education have been continuously linked to higher efficiency, higher productivity and higher educational outcomes, including quality of cognitive, creative and innovative thinking. Despite the role of Information and communication technologies in enhancing teaching and learning, researches abound in support of lack of Information and communication technology tools in institutions of higher learning in the country. Although, these have been provided by TETFund but in short supply to serve the students' enrolment in these tertiary education institutions³⁵.

- Lack of vibrant staff development programmes; In most tertiary education institutions in Nigeria, lack of staff development programme for training and re-training of staff. The vibrant staff development programme on a continuous basis will help academics and non-academics to clarify and modify their behaviour, attitude, value, skills, and competencies. In this way, they grow and develop in their knowledge and thus become more effective and efficient in the performance of tasks. Staff development is paramount because knowledge of today is only sufficient for today³⁶. In this era of knowledge explosion and emergent knowledge based economy, staff development should be priority of any nation. Some scholars have argued that the weakness of post graduate programmes of some tertiary education institutions in Nigeria required a strong staff development programme for staff. It is also adduced that most tertiary education institutions are staffed by lecturers who are not familiar with the topography of educational landscape and have never been expected to formulate their own philosophies of education or their own views about teaching and learning. Again, to buttress this opinion, given the number of pseudo scholars in Nigerian

tertiary education institutions in the wake of enormous rapid expansion of higher education, it is clearly seen that the doctorate degree is not sufficient for their scholarship.

In this study, it has been revealed that a significant relationship existed between manpower development and lecturers productivity. In addition, lack of staff development programmes which is the academic bee hive, accounted for the decline in quality of tertiary education in Nigeria. These are exactly what these tertiary education institutions Imo State under study are going through presently. This could be attributed to the problems/difficulties associated to guidelines in accessing TETFund benchmarks. Hence, an employee who is not trained and exposed to continuous retraining in the modern methods and new discoveries in his or her field will soon become irrelevant to the organization³⁷. Due to lack of opportunity for retraining and non- monitoring of junior lecturers by professors, the junior lecturers are not exposed to new ideas, facts, theories and research findings in higher education. Then, the deficiency of lecturers/teachers education programme in Nigeria, calls for additional training of lecturers if quality in tertiary education institutions is to be attained in the country.

Poor leadership both at the government level and at the institution level have been a big challenge to quality in tertiary education institutions in Nigeria. Since the nineties, the government of the country has not shown enough commitment to higher education development in Nigeria. One of the several indices for properly evaluating government commitment to educational development in any country is budgetary allocation and disbursement to education. UNESCO had recommended 26 percent budgetary allocation to education based on Gross National Product (GNP) but the amount allocated to education by Nigeria government has continued to be smaller when compared to other African countries. For instance, budgetary allocation to education as percentage of GNP was 0.7 per cent in 2005, South Africa was 7.9 per

cent, Ghana was 4.2 per cent, Kenya was 6.5 per cent and sub-Saharan 4.2 per cent in 2005. A World Bank Report cited by the Academic Staff Union of Universities (ASUU) noted that in 2012, Nigeria's GNP was 262.2 billion USD while allocation to education sector being less than what individual tertiary education institutions spend on education in some countries.

It is clear that Nigeria Government at all level is not committed to quality education. Additionally, poor leadership of some Nigeria tertiary education institution administrators has been a bane to the attainment of quality in higher education in Nigeria. The institutions of higher learning in Nigeria exist because there are goal to be attained. These goals can be effectively attained when the human resources within the institutions are properly managed for their positive impact on productivity. This is the place of leadership in the institutions of higher learning³⁸. The duty of leadership is to reduce problems within the system in order to enhance efficiency. Hence, research has shown that most staff disputes in Nigerian institutions of higher learning since the nineteen eighties were attributed to the high handedness and tyranny of some administrators of the institutions. A glimpse at these institutions under study, one would draw logical conclusion of these issues.

The dismissal of some members of the academic staff without following due process was an indication of poor governance which demoralized some workers. Additionally, the favourable governance which led to series of industrial action resulting to closure of some tertiary education institution for up to 177 days in 1993 accounted for low quality in higher education in Nigeria³⁹. This unhealthy situation strained relations between the school staff unions and the management; it increased hostility and aggression, and escalated mutual suspicion. These are all threats to mutual co-existence for the attainment of good quality in institutions of higher learning.

- Brain drain is another blow to attainment of quality higher education in these tertiary educations in Imo State and Nigeria. Over the past decades, there has been mass exodus of brilliant and most talented lecturers to other sectors of the economy. Some of the lecturers left Nigerian tertiary education institutions to join the business world, some joined politics while others left Nigeria for better services. As succinctly stated above, many experienced and young lecturers are fleeing Nigeria from the frustration of their institution's life into more rewarding and more challenging sectors of the economy and even to overseas countries. There is diminishing scope of mentoring junior researchers by seasoned and senior lecturers in Nigeria due to brain drain. Brain drain has led to decline in research outputs from institutions of higher learning in Nigeria vis-à-vis the disappearance of research centers in Nigeria tertiary education institutions⁴⁰. Research brings about improvement in teaching and learning but when there is mass exodus of brilliant and seasoned academics from institutions of higher learning, the quality of education delivery is threatened.

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CHAPTER SEVEN

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary

Education is one of the most viable sectors in every modern economy. A strong education is the backbone for any economic transformation. At the 20th Nigerian Economic Summit, the group described education as the sector that holds the key to national development and Nigeria's ability to compete on the global stage¹.

Regrettably in Nigeria, since the Nigerian independence, the Nigeria educational system has witnessed a total decay of all the tiers of education. The facilities had collapsed, teachers and lecturers morale was at its lowest. The enabling environment for conventional teaching and learning was virtually absent. The administration of Ibrahim Babangida mindful of the reality of the situation took measures to arrest the rot. In December 1990, the Federal Government constituted the Gray Longe Commission of the Review of Higher Education in Nigeria and post-independence of Nigeria Higher Education after Lord Ashby's Commission of 1959².

Similarly, Education Tax Act of No. 7 of January 1993 was promulgated alongside other education related decrees. The decree imposed a 2 per cent tax on the assessable profit of all companies doing business in Nigeria. This was a home grown solution to address issues of funding to rehabilitate decaying infrastructure, restore the lost glory of education and confidence in the gains thereto; build capacity of teachers and lecturers; teacher's development and development of prototype designs among others. The education Tax Act of No. 7 of 1993 mandated the fund to operate as an Intervention Agency to all levels of public education (Federal, State and Local). This mandate was faith discharged between 1999 to May 2011 when the ET Act was repealed and replaced by the Tertiary Education Trust Fund Act, due to lapses

and biggest challenges in operating the Education Trust Fund (ETF) Act, due to lapses and Universal Basic Education (UBE) and Millennium Development Goal (MDG)³. These challenges levels include:

- ETF project was over-burdened and overstretched, and could render palliative support to all levels of public education institutions in Nigeria.
- duplication of functions and mandate of other agencies set up after the ETF, such as the PTF UBE and MDG.
- the decay, rot and dilapidation of facilities the issues in the tertiary education continued to be irritating as funds are only thinly spread.

Following the above lapses, it is evident that the Nigeria government is not living up to its expectations in the educations. In the education sector in general, over the years, the objective of meeting the United National Educational Scientific and Cultural Organization (UNESCO) recommendation of 26% of the local budget allocation to Education sector has not been pragmatic. In view of this, the Tertiary Education Trust Fund (TETFund) was established as an Intervention Agency under the Education Tax Act No. 7 of 1993, (ETF, 2011) as amended by Act No. 40 of 1998. The fund was given three cardinal objectives of rehabilitation, restoration and consolidation of Tertiary Education in Nigeria. The main source of fund is the two per cent education tax paid from the assessable profit of companies registered in Nigeria⁴. The Federal Inland Revenue Services (FIRS) were given the responsibility of assessing and collecting the tax on behalf of the fund. However, funds are disbursed for the general improvement of education in federal and state tertiary educations, specifically for the provision or maintenance of:

- physical infrastructure for teaching and learning.
- instructional material and equipment

- research and publication
- academic staff training and development
- any other need that is critical and essential for the improvement of quality and maintenance of standards in the higher educational institutions.

Apparently, TETFund Act since it was amended in 2011 has been living up to its much desired expectation. The fund in absolute terms is a timely intervention. It has invested hundreds of billions to tertiary institutions across board –Universities, Polytechnic ad Colleges of Education. Significantly, like the precursor, the Petroleum Trust Fund (PTF) was led by the President Muhammadu Buhari during the Sani Abacha’s regime. In those days the agency made an indelible impression in the hearts of the people and contributed tremendously to education. In the past, evidences abound that none of the Nigeria institution of higher learning could compete favorably with her outside counterparts in terms of infrastructural facility, human capacity/teachers development and research/publication. The growth and improvement in infrastructure is only invalidated by the capacity building for staff of tertiary institutions in the country.

The implication of this is that those entrusted with educating the youths are themselves now being empowered. It is therefore remarkable that this aspect was not overlooked by TETFund⁵. The fund has established a research and development center. It is re-assertion of the primary of research in the contemporary world. The center in nearest future will definitely empower more Nigerians in terms of research and innovation. Consequently, Nigerian students can now have a sign of relief instead of running from pillar to post. Conversely, students from other countries of the world now undergo research programmes in Nigeria institutions due to the enabling environment that exists here. In a similar perspective, the dividends of TETFund have

much being felt at the Federal Colleges of Education. This is due to the transparent approach of the management. The management of TETFund in AIFCE for instance has helped the institution to make a non-tundereous achievements. The public can all see the handwriting on the wall as the school has witnessed an unprecedented development in both infrastructural and human capacity development.

Specifically the funds has sponsored many staff of the college on international conference, a lot of staff are also beneficiaries through local conference. In the same vein, more than 100 staff has been energized on school base research through this intervention agency. Also over 150 masters and 70 PhD staff are beneficiaries in the area of staff training and retraining development. Many of them have completed their programmes, while others are still undergoing theirs, all happening within the shortest time of accessing TETFund intervention benchmark⁶. All hands must be on deck to support this National Initiative and to make it stand the taste of time. In Nigerian public tertiary institutions, which FUTO, IMSU and AIFCE is a fractional hole.

The underlying rationale for funding of tertiary institutions in Nigeria is to equip people with the requisite knowledge of new techniques for production, so as to be able to participate effectively in the developmental process. Thus, higher education creates the needed manpower with enhanced skills for technological innovation and productive growth. The public sector funding of education is anchored on the notion that for society to continue in perpetuity, the new generation must be given the appropriate access to knowledge that previous generation has accumulated. The government, through the federal ministry of education has observed that higher education in Nigeria is in a state of decay and dilapidation. The government is aware that this decadent situation portends danger to the country, particularly as poor as substandard graduate who are all ill-equipped for the world of work are currently produced. The quality of

higher education in Nigeria has reduced drastically because the public higher institutions lack adequate funding and financial resource to maintain educational quality. The ever increasing numbers of enrolment into higher institutions in Nigeria lack the financial resource to maintain standards and quality education. The statistics show that from 2007 – 2010, the number of applicants sitting for Universities Matriculation Examination (UME), Polytechnics and Colleges of Education Examination has increased from 911, 679 to 1,330,531 for UME, while that of Polytechnics and Colleges of Education has decreased from 167 to 75,140. The number of application for university education in FUTO and IMSU from 2004 – 2009 has a steady growth from 841,878 in 2004 to 1,054,060 in 2009⁷.

It is however unfortunate that the these tertiary institutions could only admit 14.5 per cent of applicant in 2004 and 18.9 per cent in 2009. This is of course due to lack of adequate facilities and infrastructure in these tertiary institution. The system wide audit of these public tertiary institutions by NUC and other relevant bodies was also revealing and should be a source of concern. The system wide audit revealed that there is a drastic shortfall among staff members at all level. The Colleges of Education (COE) has second highest shortfall 56.9 per cent after the National Open University of Nigeria (NOUN) with 65.2 per cent shortfall. This is as a result of the increasing need and demand for specialized services in different sectors within the academic institutions. The Nigeria public tertiary institutions need to explore alternative means of funding and became less dependent on government allocations. All stakeholders in education which include parents, guardians, the general public, non-governmental agencies international partners and the private sector should support and subsidize the funding of tertiary education in Nigeria⁸.

The private and public sector assistance or contribution should be encouraged in other to boost the productivity of the tertiary institutions. External assistance in form of loans or grant for

meaningful and profitable projects, personnel training for capacity building and technical know-how in the institutions should be sought. Also, the federal government could explore the re-introduction of loans to students, while scholarship schemes could be revamped at the both the federal and state levels. The study revealed clearly that before levels. The study revealed clearly that before the emergence of Education Trust Fund that the funding situation of our tertiary institution was precarious. As a result of explosion in student enrolment in these tertiary institutions under review, the few available facilities like hostels, libraries, chairs and desks among others were over stretched. The numerous problems are currently threatening the existence of ETF and subsequent TETFund, lack of proper accounting record, lopsidedness in management of TETFund, lack of proper sharing formula of the fund among the tertiary institutions is such problem facing TETFund.

The tertiary institutions are supposed to be corner of excellence, a place of building brains, training of disciplined and highly skilled individuals. Then, a situation where the basic facilities are lacking in these tertiary institutions under review, spells doom for Nigerian societies. The lack of current textbooks in the libraries means that the students will be destitute of current knowledge in various disciplines. The students tend to exhibit anti-social behaviour just to ease tension generated by the over-crowded classrooms and hostels. The implication is that students are half fed because of the unhealthy condition the graduates will be half baked, lacking morals, discipline and skills to help in the development of the nation. Also, the numerous students' riots and restiveness are attributed to the unhealthy learning condition in these tertiary institutions in Owerri, Imo State under study. The higher institutions are usually closed down when students demonstrate in demanding for one basic thing or the other lacking which the

school has failed to provide. This anyway prolongs the number of years they should stay in schools⁹.

On the part of the academic staff, they want to be put in their best because the situation is discouraging. This has led to brain drain of many lecturers in these institutions. The failure of TETFund to be alive to its responsibility in order to enhance the learning conditions of the tertiary institutions will give rise to the numerous implication depicted above. The TETFund is the only source of funding of capital projects in these tertiary under study. This challenge could be ascribed to some section of the procurement Act of 2007, which had stifled the efficiency of TETFund interventions on the procurement of intervention items.

Interestingly, Imo State University can boast of hostel accommodations and staff quarters for the first time courtesy of TETFund Intervention funds. This is a huge success for the staff and management of TETFund and Desk officers of TETFund in Imo State University, Owerri. However, there are still some challenges besetting the maximization of its allocations because of the procurement Act of 2007. By all accounts, the provision of quality education in a sustainable way is a serious business that requires huge capital investment. This perception is by all means rational as the incessant strikes by the various unions of the nation's tertiary educational institutions over the years like NUC, ASUU, ASUP and COASU could be attributed to financial demands. After a prolonged struggle by these tertiary educational institutions unions the federal government established ETF which has already transformed into TETFund to cushion the effects of poor funding in the Nigerian public tertiary educational institutions¹⁰.

In addition, to give effect to the provision that the private sector is not excluded from supplying basic education, the government would also provide the enabling environment

regulatory, incentives such as tax breaks among others, to encourage private sector investment in basic education¹¹.

The goals of the fund are to continuously improve Education Tax Revenue by ensuring that the tax is collected and made available for TETFund intervention programmes, deliver appropriate and adequate intervention programmes with the regard to the sensitivities of beneficiaries and stakeholders, promote cutting-edge technologies ideas and organizational skills in education and ensure that projects are forward looking as well as responding to present needs, ensure successful completion of intervention projects, form a viable and enduring partnership between the TETFund and its stakeholders, manage Education Tax in a way that is most beneficial to the Nigerian public tertiary institutions, plan, undertake research and create reliable databank for improvement of education in Nigeria and ensure accountability and transparency in all its undertakings¹².

Conclusion

The Education Tax Fund, though sourced only at a rate of 2 per cent on the assessable profits of all registered companies in Nigeria, it seems to be a mustard seed which grows into a giant tree only to fruit in thousands. The finding of this research, therefore, reviews that TETFund has been able to make significant positive impact towards improving the educational development in the public tertiary institutions in Imo State under study. This is to say that it is true that the fund's establishment was certainly one of the most positive developments in the Nigeria tertiary education system, for it has the potential of alleviating the chronic under-funding of the sector through embarking on capital projects¹³. The fund's agency should be encouraged towards prompt tax collection and budget allocations and cooperation from the Federal Inland Revenue Services (FIRS) for an efficient service that can induce more wonderful outcome from

TETFund efforts. The role of higher education as essential to national development cannot be over emphasized, hence, need quality funding to actualize this goal. This is due to the contribution of tertiary institutions in producing higher-level skills and competencies as essential to national development particularly in the context of globalization and the shift towards knowledge of economics.

The Nigeria tertiary education as an agent of change, national growth and instrument for the realization of collective aspiration should contribute to the development of the entire education system through lecturers' education, curriculum development and educational research, thereby providing the crucial mass skills and educated populace needed by any country to ensure genuine endogenous sustainable development. Due to this attached importance to tertiary education, the universal declaration of human right states in article two (2) paragraph one (1) that

“Everyone has access to quality education and that tertiary education should be equally accessible to all on the basis of merit and individual capability and ensure that the values and ideals of a culture of peace prevail and is sustained; and suggests that the development of higher education should be considered, its quality and relevance enhanced¹⁴”.

This could be only achieved when the necessary catalyst that will engender quality education is in place. The tertiary education in Nigeria tertiary institutions especially the ones in Imo State under study are considered strain as these tertiary institutions are under funding to provide the needed strength in national transformation to match the world trend. To begin with, these institutions are faced with the challenges of high demand for admission places leading to escalated enrolment, insufficient funds and physical facilities, inadequate qualified academic staff to provide the required manpower¹⁵.

It is therefore suggested that to ensure qualitative tertiary education in these institutions under study, there should be improved institutional management through strategic planning which consists of the revision of the higher education curriculum to include programme that are more responsive to societal needs, increase funding and facilities by the government and private organizations, improving the welfare of teaching and non- teaching staff to ensure their maximum performance on their job description, accountability and enrolments into tertiary institutions should be on available vacancies to avoid over-stretch of the facilities provided¹⁶.

However, for an effective support to tertiary institutions in Nigeria the education tax fund has set their targets in collecting the intervention funds. In this regard the intervention body has stipulated that any education tax imposed by this Act shall be due and payable within 60 days after the board has served notice of the assessment on a company. Then, should such a company contravene or fail to comply with the provision of the Act, such a company becomes guilty of an offence as contained in offences section 6(1) of the Act. All offences as well as their specific penalties are contained in section 7(1) of the Act. With regards to the TETFund project cycle, identification and prioritization, there are some procedures needed for adoption for initiating projects within the board's terms of reference and so to ensure that such projects are completed on time and within predetermined cost limits.

Thus, the fund shall monitor and evaluate execution of projects, review progress and suggest improvement within the provision of Act setting it up¹⁷. There are procedures, according to one of the publications of the TETFund of 26th April, 2001 that must be followed and the project cycle adopted by TETFund. For the identification and prioritization, the beneficiaries are to identify very critical areas in their various establishments that need immediate interventions, which in most cases are many and depend on the age of the intervention.

The projects would need to be prioritized because of competing needs by the beneficiaries in conjunction with the Department of Operations of the TETFund based on the available fund but in the specific areas of TETFund mandate, such that the projects would have immediate and lasting impact on the program of the institutions. The large project shall be carefully phased in a way that each phase can be completed to functional level within a maximum period of 12 months. They based on prioritization; the beneficiaries would submit their proposals to the Department of operations of the TETFund for approval on behalf of the board.

The approval of such projects shall be set against predetermined cost limit and on no account should projects already approved with cost limits be altered without the consent of the fund for timeliness, effectiveness, and to ensure easy supervision of the projects. The Department of Operations of the TETFund will vet the submission from the beneficiaries, using the prevailing market rates and setting the cost limit for each project. Hence, latter of approval of projects setting the cost limit shall be released to the beneficiary tertiary institutions together with the first tranche of the allocation to be determined by the board from time to time. The approval is followed by tender and award of the contract¹⁸.

When project is awarded, the implementation involves the actual execution phase of the projects using the approved fund, disbursing the funds to the in three (3) (of 40%, 35% and 25%) or two (75% and 25%) installments depending on the types of projects being embarked upon. At the end, evaluation phase will analyze the impact of the projects – highlighting the gains or otherwise of the institution's during and or after the implementation¹⁹. The project management would document the lesson learnt from the experience on the projects to be used to improve the performance of future projects of the Tertiary Education Trust Fund. The final accounts of the

projects must be clearly presented by the beneficiary where they has built – in cost would be reflected.

In consideration of TETFund challenges and contributions, the crisis situation at the establishment of TETFund has lots of challenges on the management of the fund in solving the myriads of problems facing the education sector. The challenges of the funding in these situations, mostly the state-owned tertiary institutions are very appealing (TETFund Publication, 2000). Consequently, the TETFund is being looked upon by the education sector as the alternative source of funding to run the system. Despite this demand, TETFund largely depends on resources/revenue from the profits of companies which are not doing too well due to several years of government neglect.

The real challenges therefore are:

- a. ability to equitably manage the available funds to meet the yearnings of stakeholders.
- b. ability and capacity to ensure the judicious use of the meager resources available.
- c. ability to make sufficient impact in the intervention sector to encourage the payers of tax to continue to support the programme.
- d. ability to influence decisions to enhance and boost teachers' morale to such level as to positively rekindle interest in teaching and learning.
- e. ability to sufficiently sensitize and collaborate effectively with the Federal Inland Revenue Service to ensure and build maximum revenue base from tax collected.

In what is said to be proper conceptualization of projects, Tertiary Education Trust Fund (TETFund) in the past used the funds on what they later considered not being core needs. Hence, teaching and research was re-examined and reconsidered as the core areas of intervention. The TETFund laid emphasis on facilities that will add value to the teaching and learning environment

and also insisted that there should be stern line to things that add value to research and academic development in general²⁰. The tertiary institutions from inception have been receiving 50% of the yearly allocation. Hence, the projects of the TETFund are visibly instituted in every public tertiary institution in Nigeria. Perhaps, the ubiquitous presence of TETFund in virtually every educational project nationwide, rather than attracting accolades, had succeeded in creating erroneous perception of the interventionist agency as “an alternative proprietor” that has come to solve all problems in the education sector.

By their mandate as an intervention agency, their role being limited to supplementing the main budget of federal and state governments for their institutions, the agency has already been saddled by unmitigated request for one form of assistance or the other especially from those who seem to have abdicated their roles because of the misconception they already have that the agency is there to do everything.

The Fund started 2008 as a take over from ETF by initiating and making available to each university N50 million for young lecturers to go for post-graduate studies outside the country. Emphasis was placed on science and technology, due to the expensive nature of training within the country. The funding was increased to N60 million in 2009 and then N80million. In all, each University, federal and states on equality basis from 2008 to 2011 have received N240million for staff training alone. “Virtually all the capital projects seen in many of the state institutions certainly not all are actually TETFund funded. And there is no institution in this country, public tertiary institutions, where there are no TETFund projects”²¹.

The agency has been attending to a growing number of institutions, as seen in geometric rise in the numbers of the institutions; from 37 universities in 1994 to the present funding of 73 universities, with new additions streaming in, 43 Polytechnics in 1999 to 50 percent

Polytechnics; and 60 Colleges of Education in early 2000 to 63 now. Several other ancillary funding that the agency has undertaken include the Graduate Teachers Training Scheme, the Academic Publishing Scheme, the National Research Fund, the Almajeri Education Programme, the Textbooks Distribution Projects from primary and junior secondary schools which was recently flagged off by the Mummadu Buhari civilian administration.

The provision of needed infrastructure for learning at the tertiary level represents one major milestone in the achievement recorded by TETFund²². The appointment of the boss of the agency to Chair the NEEDS assessment committee visit to Universities, no doubt contributed immensely to the resuscitation of dilapidated infrastructure in our higher institutions of learning. Today, TETFund had drawn the attention of government to the yearning needs in Nigerian public tertiary institutions as well as the global ranking of these have as well improved²³.

Since the study assessed the impact of TETFund on educational development in these tertiary institutions in Owerri, Imo State, it has finally been observed that TETFund has left imprints to this regard. As part of the internal control mechanism of the fund, institutions are not allowed to access a given intervention line until the previous year's intervention is accessed, utilized and properly retired. Majority of beneficiary institutions have allocations from previous year unutilized (unaccessed funds). The inability of institutions to access and utilize their allocation as at when due has always been a source of concern to the fund – as it impedes the realization of fund's mandate with the attendant consequence of slowing down the growth and progress of the institutions.

The intervention body ensures that fund allocations are access and judiciously utilized by all beneficiary institutions. In doing this, the fund always organize an access clinic for beneficiary institutions with backlog of unutilized fund. The main objective of the clinic is to

discuss diagnose and remedy all encumbrances so as to get the institution fulfill the requirements to access the fund. Some of the time, the reasons for backlog are around accounting for previous allocation, rough transaction from one administration to another, infringements by contractors, insufficient information, non-compliance with procurement Act of 2007.

The believing that the gaps existing in the development of Nigeria's economy can be bridged using education as a tool, cognizance of the fact that Nigeria's tertiary education institutions are the factories for the training and production of middle and high level manpower needed to bridge these gaps. Also, considering the role of TETFund in supporting the growth and development of the tertiary education institutions in Imo State under study, the fund body therefore, deemed it necessary to at all times, ensure full compliance with all the guidelines for accessing utilizing and retiring funds by beneficiaries. The high premium is placed on feedbacks as well as ensuring value-for-money in all interventions²⁴. This explains why the fund appraises and reviews its control processes from time to time. The conviction that the proper articulation of projects proposals by beneficiary institutions would fast track the implementation of the intervention projects and eliminate accumulation of unutilized funds, institutions would be required to submit and present their projects proposals for defense and reconciliation before a panel at the fund. The introduction of the project proposal defense is to shorten the process of obtaining Approval-In-Principle (AIP) from the fund. The beneficiary institutions should note that multiple project can be proposed from a single intervention line, in the case of programme upgrade, there could be construction as well as procurement projects.

The demands for the tertiary education institutions stem from the fact that the system is responsible for the development and production of high level manpower within the context of the needs of the nation. It has been seen that the tertiary education system, which is the bedrock of

development in the country is bisected with myriads of problems. However, for meaningful development to take place in the tertiary education system, the government must be ready to address the issue of funding the system adequately. The adequate finance will help solve the problem of infrastructure faced by these tertiary institutions under study. The government should as a matter of national importance review upward the pay-package for academics, give consent to the tertiary institutions autonomy being clamoured for by the academics. The NUC, ASUU, ASUP and COASU and the Nigerian manpower Board are in the position to alert Nigerian tertiary institutions on the future manpower requirement of the country. The tremendous pressure for expansion of tertiary institutions in Nigeria has placed additional demands on National financial resources which have proved inadequate to meet even recurrent needs²⁵.

The funding parameter of 1997 which was prescribed by the UNESCO is apt. There is a call for the strengthening of tertiary institutions. The increased private sector participation would alleviate the problems of under-funding in all sector of education. The greater probity and transparency in the use and disbursement of public funds on the part of government officials, proprietors and operators of higher institutions would go a long way to dispel the notion that part of the reason for under-funding is that the authorities are not fully revealing all the revenue that accrue to it and that what is made available for public knowledge is only a portion of total government revenue from users. Also, tertiary education institutions should put in place some fund-raising structures, with the establishment of a unit charged specifically with sourcing and managing such funds.

In order to respond to the challenges of poor funding in these institutions, the institutions must strive to adopt their study programmes to meet the imperative of interdisciplinary research and teaching. The financial constraints in the country have made education suffer leading to not

measuring up with the global trends²⁶. The government may not be able to fund high education effectively and efficiently due to inaccurate statistics to plan the economy and prevalent economic crises.

It is a fact that higher education in Nigeria has been besieged by lack of facilities, deterioration of equipment, improper planning, and uncompleted projects as a result of financial constraints facing the system. When all these pressures are not meeting with increasing revenues, the results are obvious, less increase in efficiency and productivity and diminish quality and output. The implication of all these is that output from this investment process in higher education cannot actually achieve the goals that were set for it. The federal government is the major source of fund of higher education. However, the growth in expenditure by the government has been inconsistent over the years²⁷. The funding pattern has not reflected inflation rates and the growing enrolment figures in these tertiary institutions under study in Imo State. This is as a result of increasing need and demand for specialized services in different sectors within the academic institutions.

The tertiary education institutions in Nigeria have come of age going and must be encouraged to produce quality graduates at the end of any defined time frame. It is the strong opinion of authors who have written volumes in education funding, that quality education is a product of quality funding. More so, with the level of under-funding of the public tertiary institutions in Nigeria, there is the need for universities, colleges of education (COE) and Polytechnics to evolve brand new strategies of raising fund within their institutions in order to achieve qualitative education. The government at all levels must see education funding as a priority and stop politicizing it²⁸.

Finally, all stakeholders must understand that the government alone cannot carry the burden of funding tertiary educational institutions. The private sector participation must be strongly encouraged in the funding of tertiary education institutions because, in the long run, graduates from these institutions will serve the manpower needs of the private sector at the expiration of their study time in the universities, polytechnics and colleges of education.

The study revealed clearly that before the emergence of TETFund, the funding situation of the tertiary education institutions was precarious. As a result of explosion in student enrolment in the tertiary institutions, the few available facilities like hostels, classrooms, libraries, chairs and desks among others were over stretched. The study appraised the Tertiary Education Trust Fund (TETFund) intervention fund in the provision of capital projects in the tertiary education institutions in Imo State under study and found that TETFund intervention was a veritable source of development in all aspect.²⁹ It is therefore pertinent that the areas of development be continuously encouraged so that the goals of TETFund and tertiary education institutions in Nigeria public institutions can be achieved, bearing in mind that effective teaching and learning is closely related to infrastructural availability and human development. The result will lead to effective learning and better academic performance in these education institutions under study and perhaps by extension to other tertiary institutions in Nigeria.

Recommendations

Financing higher education in Nigeria today is a crucial national challenge. The political, social and economic factors, which are currently having significant impact on the world economy have necessitated the need to diversify the sources of education funding mainly because reliance on only one source (the government) of revenue can inhibit educational growth³⁰.

The funding of tertiary education institutions in Nigeria needs to be improved upon. This is because of the increasing need and demand for specialized services in different sectors within the academic institutions. The financing of higher education can be improved from fees paid by parents, repayable loans to parents, local government taxes, general budgetary funds, gifts and remission of taxes, donations from NGOs among others³¹. In 1968, UNESCO remarked that in developed countries, education is entirely financed by taxation, but in developing countries other sources could be explored. Considering the foregoing, it is necessary to suggest other means of improving tertiary institutions in Nigeria with emphasis on the tertiary institutions in Owerri, Imo State under study to suggest other means of improving education funding in the State as the following would be of help if adopted.

- Through public resources for education, quality and quantitative education could be raised from taxation. The resources raised therefore are used for the general purposes of government and funds for education are shared from a general pool of public revenue.
- External support is another way through which tertiary institutions in Owerri, Imo State could have supplementary funding. This always comes in the form of financial assistance, grants, credits and loans. Due to paucity of funds for tertiary institutions, the Nigerian government has often sourced for loans/grants from foreign and international development partners. These are largely in form of bi-lateral and multi-lateral loans. As regards foreign grants, it is nowadays largely confined in the offer of scholarship for specialized training particularly at the graduate level outside the country sometimes it takes the form of technical assistance.
- The individual tertiary institutions in the study area could supplement their funding stream through the establishment of revenue yielding ventures/projects. Then, such

projects/venture like bookshops, hotel and catering services, printing press, consultancy service among other things are veritable means of raising additional funds needed to enhance quality service delivery in Nigeria public tertiary institutions.

- The need for adequate funding of the tertiary institutions in the research area in the face of failing public resource allocation necessitated the recourse to the user of education (students) to contribute towards funding of their tertiary institutions. This could be in form of payment of school fess, development levy, caution fee (against the possibility of damage to school property), admission and registration and examination fees.
- The government should consider funding of education in Imo State as a priority if the future of her citizens must be sustained. The government must as a matter of urgency and necessity adopt the 26 percent budgetary expenditure by UNESCO on education, rather than spend so much on policing and publicizing government programmes, funding of tertiary institutions specifically, must take its pride of place when planning the budget. Only through this gesture can illiteracy and other social vices/evils can be put in check through provision of quality education.
- The manager intertiary institutions in Owerri, Imo State must be more prudent with the meager contributions of government, students and internally generated funds. The issue of corruption in the management of funds in tertiary institutions and high-handed of the Vice Chancellors, Rectors and Provosts, must be put to check. Hence, any staff found wanton in wasting funds through negligence or deliberate misappropriation must be dealt with in the full extent of the law. This will ensure that the little resources are prudently utilized to develop the much needed infrastructure and manpower with the educational system.

- The working conditions and staff welfare must be given adequate considerations to foster quality education. The theory of motivation confirms that inadequate salary, allowances, poor working condition among others will enhance workers dissatisfaction and eventually employee inefficiency and ineffectiveness. The staff of these tertiary institutions in Imo State must be made to be comfortable with adequate salaries, available teaching materials, and consistent or regular promotions. The conditions of service and welfare facilities (housing, car loans, School for their children, insurance, health benefits) will help to motivate staff and boost employee morale. The long run effect of these provisions is the optimization of staff productivity and quality assurance.
- Accounts of TETFund should be audited twice a year. Although this is little unusual, however, it will help instill discipline in the management of TETFund. The first six months audit will be interim while the subsequent one will be final. The fraud(s) detected in the interim audit will be presented in the final audit.
- Independent corrupt practice and other Related Crimes Commission (ICPC) should always investigate corrupt activities in TETFund. This will help the management to be judicious with the resources of TETFund.
- Account of stewardship of members of the Board of Trustees should be presented on the floor of the National Assembly once a year. This will enable all Nigerians to be accurately informed of the role each member of the Board of Trustees play in the disbursement of the funds to various institutions every year.
- There should be penalties for companies that fail to pay their accurate two percent tax, should be enforced with vigour. Nigerians have not been told that there are companies that don't contribute towards the development of education; TETFund depends on the

companies for sustenance. When they don't pay their accurate two percent tax, this means that the agency will be short of funds to carry out its activities, penalizing companies that fail to pay their two percent tax will act as a deterrent.

- There is also need for the tertiary education institutions to collaborate with the alumni and partnership with banks and other non-governmental organizations for the building of hostels and other infrastructural facilities necessary for the institutions development.

EndNotes

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16. Ifeanyi, Okolo, 40 Years, TETFund Desk Officer National Headquarters Abuja, interviewed in office in Department of Operations National Office Abuja, 19/3/2017.
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S/N	Name	Age	Occupation	Place of Interview	Date
1	Aham, C.M.	46 Years	TETFund Desk Officer in IMSU	IMSU, Owerri,	30/3/2017
2	Agomuo, E.N.	43 years	lecturer	IMSU, Owerri,	28/3/2017
3	Akaraonye, J.	48 Years	Lecturer	AIFCE, Owerri	7/6/2017
4	Akinniyi, A. Taiwo	38 Years	TETFund Desk Officer in National Headquarters Abuja	Department of Planning, Research and Statistics National Office Abuja	19/6/2017
5	Akukwe, A.C.	52 Years	Lecturer	AIFCE, Owerri	7/6/2017
6	Akunya, L.I.	56 Years	Lecturer	AIFCE, Owerri	7/3/2017
7	Anyadiegwu, C.I.C.	45 years	TETFund Desk Officer	FUTO, Owerri	6/4/2017
8	Anyakwo, D.	57 years	lecturer	FUTO, Owerri,	25/5/2017
9	Asiegbu, B.C.	48 years	lecturer	FUTO, Owerri	25/5/2017
10	Eboh, E.C.	41 Years	TETFund Desk Officer	AIFCE, Owerri.	13/6/2017
11	Effiong, E.E.	50 years	Lecturer	FUTO, Owerri	6/4/2017
12	Ejike, E.N.	43 Years	TETFund Desk Officer	FUTO, Owerri	6/4/2017
13	Esonu, B.O.	54 years,	Lecturer	FUTO, Owerri	25/5/2017
14	Femi Melefa, O.D	41 Years	TETFund Desk Officer National Headquarters Abuja	Administration and Procurement Department National Office Abuja	19/6/2017
15	Fredoline, O.A.	51 years	TETFund Desk Officer	FUTO, Owerri	6/4/2017
16	Ifeanyi, Okolo	40 Years	TETFund Desk Officer National Headquarters Abuja	Department of Operations National Office Abuja	19/3/2017

17	Ihugba, C.I.	43 Years	TETFund Desk Officer	AIFCE, Owerri	13/6/2017
18	Ikeme, P.U.	36 Years	Examination and Records Department AIFCE	AIFCE, Owerri	13/6/2017
19	Ipem, C.	47 Years	Lecturer	AIFCE, Owerri	7/6/2017
20	Iyama, S.C.	43 years	Lecturer	FUTO, Owerri	6/4/2017
21	Mbachu, B.	44 Years	Lecturer	AIFCE, Owerri	7/3/2017
22	Mbagwu, F.	47 Years	Lecturer	IMSU, Owerri	28/3/2017
23	Mbagwu, T.A.	39 Years	Librarian	IMSU, Owerri	30/3/2017
24	Njoku, N.L.	52 Years	Lecturer	IMSU, Owerri	28/3/2017
25	Nta, V.N.	35 Years	TETFund Desk Officer in IMSU	IMSU, Owerri,	30/3/2017
26	Nwachukwu, M.N.	45 Years	Lecturer	IMSU, Owerri	28/3/2017
27	Nwaeze, D.	43 Years	Lecturer	AIFCE, Owerri	7/6/2017
28	Nwaezeaku, N.C.	56 years	Lecturer	FUTO, Owerri	25/5/2017
29	Nwafor, O.M.	52 years	Lecturer	FUTO, Owerri,	25/5/2017
30	Nwaigburu, K.	39 Years	Lecturer	AIFCE, Owerri	16/2/2017
31	Nwaigwe, K.O.	53 Years	Lecturer	AIFCE, Owerri	16/2/2017
32	Nwamadu, C.N.	38 Years	TETFund Desk Officer	IMSU, Owerri	30/3/2017
33	Nwanaebo, C.	49 Years	Lecturer	IMSU, Owerri	28/3/2017
34	Nwankwo, M.U.	47 Years	Lecturer	IMSU, Owerri	28/3/2017
35	Nwosu, C.	42 Years	Lecturer	AIFCE, Owerri	16/2/2017
36	Nzotta, S.M.	56 years	Lecturer	FUTO, Owerri	25/5/2017
37	Obi, S.	51 years	Lecturer	AIFCE, Owerri	7/6/2017
38	Obilor, S.I.	53 Years	TETFund Desk Officer in IMSU	IMSU, Owerri	28/3/ 2017
39	Obiukwu, C.	45 Years	Lecturer	AIFCE, Owerri	16/2/2017
40	Obodo, M.C.	78 Years	Retired lecturer	No. 18 Nwachukwu Street off Nwosu	28/3/2017

				Housing Estate, Amakohia, Owerri- Imo State	
41	Ofoh, M.C.	50 years	Lecturer	FUTO, Owerri	6/4/2017
42	Oforegbunam, T.E.	49 years	TETFund Desk Officer	FUTO, Owerri	6/4/2017
43	Ogbu, P.C.	42 Years	Works Department	AIFCE, Owerri	13/6/2017
44	Ogunbowale, J.O.	48 years	TETFund Desk Officer	FUTO, Owerri	6/4/2017
45	Oguoma, O.N.	49 years	Lecturer	FUTO, Owerri	25/5/2017
46	Oguzie, E.E.	45 Years	TETFund Desk Officer	FUTO, Owerri	6/4/2017
47	Ojiakor, J.I.		Academic Planning Department in IMSU	IMSU, Owerri	30/3/2017
48	Okeagu, G.I.	50 Years	Works Department	IMSU, Owerri	30/3/2017
49	Okeke, L.I.	39 Years	Lecturer	IMSU, Owerri	30/3/2017
50	Okereke, N.A.A.	53 years	Lecturer	FUTO, Owerri	6/4/2017
51	Okoli, S.M.	49 Years	Works Department in IMSU	IMSU, Owerri	30/3/2017
52	Okonkwo, O.	42 Years	Lecturer	AIFCE, Owerri	7/3/2017
53	Okorie, S.C.	45 Years	Lecturer	AIFCE, Owerri	7/6/2017
54	Okoro, C.N.	38 Years	TETFund Desk Officer	AIFCE, Owerri	8/7/2017
55	Onuoha, G.N.	56 Years	Lecturer	FUTO, Owerri	23/5/2017
56	Osuagwu, C.G.	45 years	Lecturer	FUTO, Owerri	25/5/2017
57	Ovri, J.E.	50 years	Lecturer	FUTO, Owerri	25/5/2017
58	Oyoh, K.B.	57 years	Lecturer	FUTO, Owerri	6/4/2017
59	Ubaku, K.	31 Years	Lecturer	IMSU, Owerri	
60	Ugonna, C.	49 Years	Lecturer	AIFCE, Owerri	7/6/2017
61	Umar, D. Kambari	46 Years	TETFund Desk Officer National Headquarters Abuja	Finance and Accounts Department National Office Abuja	19/6/2017

62	Unamba, I.T.	45 Years	TETFund Desk Officer	AIFCE, Owerri	16/2/2017
63	Unanka, S.U.	35 Years	TETFund Desk Officer in IMSU	IMSU, Owerri	30/3/2017
64	Unegbu, F.N.	51 Years	TETFund Desk Officer in IMSU	IMSU, Owerri	30/3/2017
65	Victoria, C.	49 Years	Head non-Academic Staff AIFCE	AIFCE, Owerri	13/6/2017

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