



## **The Impact of Tertiary Education Trust Fund (TETFUND) In Funding Public Higher Education in Lagos State**

### **L'impact Du Fonds De Soutien Special A L'enseignement Superieur (TETFUND) Dans Le Financement De L'enseignement Superieur Public Dans L'état De Lagos**

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#### **Abstract**

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*Public tertiary institutions in Nigeria have been affected by the problem of poor funding; a situation which necessitated the establishment of the Tertiary Education Trust Fund (TETFund). The study examines the impact of TETFund in funding public higher education in Lagos state. It adopted the descriptive research design. Data for the study were gathered from primary and secondary sources. Primary data were obtained from 50 lecturers and 100 students from the two public tertiary institutions in Lagos state using the TETFund Funding Impact questionnaire (TFI). The choice of students, lecturers and location was informed by the fact that several tertiary institutions are located in Yaba area. The sample was drawn through simple random sampling technique from a population of 1,354 lecturers and a student population of 9002 from the University of Lagos, Akoka, Yaba and Federal College of Education (Technical) Akoka, Yaba. Secondary data were derived from textbooks, journal articles,*

*monographs, research reports, magazines and newspapers, and TETFund reports. Data were analysed using simple percentage to answer research questions, and complimented by content analysis of documents. Results were positive response in terms of access to funds, training of lecturers and students' perception of TETFund in public tertiary institutions in Lagos. It recommends that TETFund's funding base should be further strengthened on the one hand, and, on the other hand, TETFund needs to put in more efforts towards solving the number of problems in the public tertiary level in the country.*

## **Résumé**

*Les institutions supérieures publiques du Nigéria ont été touchées par le problème du manque de financement ; une situation qui a nécessité la création du Fonds de soutien spécial à l'éducation supérieure (TETFund). L'étude examine l'impact de TETFund dans le financement de l'enseignement supérieur public dans l'État de Lagos. Elle a adopté la conception de la recherche descriptive. Les données de l'étude ont été recueillies auprès de sources primaires et secondaires. Les données primaires ont été obtenues auprès de 50 professeurs et 100 étudiants des deux établissements publics de l'enseignement supérieur à Lagos, à l'aide du questionnaire sur l'impact du financement du Fonds de soutien (TETFund). Le choix des étudiants, des professeurs et de l'emplacement a été informé par le fait que plusieurs établissements supérieurs sont situés dans la région de Yaba. L'échantillon a été prélevé à l'aide d'une simple technique d'échantillonnage aléatoire auprès d'une population de 1354 chargés de cours et d'une population étudiante de 9002 personnes de l'Université de Lagos, Akoka, Yaba et du Collège Fédéral d'Education (Technique) Akoka, Yaba. Les données secondaires proviennent de manuels scolaires, d'articles de revues, de monographies, de rapports de recherche, de magazines et de journaux et de rapports de TETFund. Les données ont été analysées à l'aide d'un pourcentage simple pour répondre aux questions de recherche, et complétées par l'analyse de contenu des documents. Les résultats ont été une réponse positive en termes d'accès aux fonds, de formation des professeurs et de perception des étudiants du TETFund dans les établissements d'enseignement supérieur public de Lagos. L'étude recommande que la base de financement de TETFund soit encore renforcée d'une part et, d'autre part, le TETFund doit*

*harmoniser les efforts visant à résoudre le nombre de problèmes dans l'enseignement public dans le pays.*

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**Keywords:** *TETFund, Tertiary, Funding, and Resource Dependence*

## **Introduction**

The funding of public tertiary education in Nigeria has long emerged as a critical challenge to the promotion of good tertiary educational standard, maintenance of physical infrastructure, training of lecturers and funding of research in the country, among others. These issues have caused friction between the staff of tertiary institutions and the government, leading to the obstruction in academic work. Higher institutions in the country have often resorted to strike actions to press home their demands for better working conditions and funding of education. The seeds of Academic Staff Union of Nigerian Universities (ASUU) strikes were sown in 1981 when the first agreement with the Federal Government was signed with plan to review after three years. This was not fully implemented leading to the subsequent series of strikes and other agreements in 1992, 1999, 2001 and 2009, amongst others (Bamiro, 2012). The Education Tax Fund (ETF), which was established by Education Tax Act 1993 as a home grown solution to the myriad problems of education, especially funding is a product of an agreement signed in 1992 between the Federal Government of Nigeria and ASUU.

Education is a pre-requisite for national development because it affects other sectors of the national economy (Okebukola, 2002). Consequently, the neglect of the educational sector has implications for other sectors in the country. According to Mgbekem (2006) the major challenge facing the management of university system in Nigeria is inadequate funding. To address the problem of funding specifically tertiary education, TETFund was established as an intervention agency under the TETFund ACT - Tertiary Education Trust Fund (Establishment Act, 2011. The Act repeals the Education Tax Act Cap. E4, Laws of the Federation of Nigeria, 2004 and Education Tax Fund

Act No. 17, 2003, which were the enabling legal foundations for ETF (TETFund, 2017). Its areas of intervention include sponsorship of lecturers for postgraduate studies, funding constructions and refurbishment of educational facilities, promoting creative and innovative approach to learning; provision of higher educational books and funding of libraries, and provision of learning equipment.

TETFund was established at a time when the educational sector at the tertiary level had suffered many years of neglect by successive governments. According to the guidelines for accessing TETFund interventions funds, it is “mandated to administer, manage and disburse the 2% Education Tax collected from the registered companies in Nigeria for the primary purpose of providing auxiliary support for the general improvement of education in Public Tertiary Institutions” (TETFund, 2015, p.2). Accordingly, TETFund disburses its funds to all public tertiary institutions in Nigeria, whether at federal, state or local government levels. All that the public tertiary institution needs to do is to follow the guidelines for accessing funds from TETFund by presenting a viable proposal (s) for the project it wants to execute. This poses lots of challenges in the management of the funds to meet the number of problems facing the sector. Beneficiaries of the funds have to use it properly for rehabilitation, restoration and consolidation of education infrastructure and facilities and other learning resources including manpower, libraries and laboratories, amongst others. To access the funds, institutions that had previously benefited from the Fund are required to render a satisfactory and credible account of previous funding as a yardstick to qualify for more funding. This is to ensure the development of the educational sector, with specific focus on public tertiary institutions in Nigeria (TETFund, 2015, p.2).

The central issue in this research is that despite some significant improvements in funding tertiary institutions following the establishment of TETFund from inception to date, most public tertiary institutions in the country are still confronted with serious funding challenges. Some public tertiary institutions experience delay in the execution of projects and programmes due to the bureaucratic bottlenecks involved in accessing TETFund. This has remained an issue confronting the institutions over the years, even in the face of

funding challenges coupled with the expanding student population and attendant infrastructural demands. On the other hand, TETFund has argued that the inability for some tertiary institutions to access funds on time is due to failure to follow the guidelines for accessing the funds. Following this line of argument, then Executive Secretary, TETFund, Abdullahi Baffa submitted that out of the ₦1 trillion (one trillion naira) allocated to the institutions between 2011 and 2015, about ₦175 billion (One hundred and seventy-five billion naira) had remained un-accessed (The Guardian News, 2 June, 2017). Thus, there is a gap between expected results and reality arising from the interventions of TETFund in public tertiary institutions in the country. This work examines the impact of TETFund in funding public higher education in Lagos State, with a focus on two tertiary institutions in Yaba, LGA. The choice of population and location of study was informed by the fact that several tertiary institutions are located in the Yaba area.

### **Theoretical Framework**

The study adopted the Resource Dependency Theory (hereafter RDT) as a theoretical framework for the study on TETFund as an interventionist agency and to understand the dependence of public tertiary institutions on government funding for quality education. RDT was first propounded by Pfeffer and Salanick's (1978) in the book, *"The external control of organizations: A resource dependence perspective"*. The major argument put forward by this theory is that organizations depend on resources and that these resources ultimately originate from an organization's environment. The theory also stipulates that the environment contains other organizations and the resources one organization needs are thus often in the hand of other organizations. Furthermore, since resources are a basis of power, legally independent organizations can therefore depend on each other and; power and resource dependence are directly linked (Hillman, Withers, & Collins, 2009).

There is no doubt that the tertiary institutions as forms of organizations depend on resources and these resources originate in the organization's environment. By deduction, public tertiary institutions in Nigeria need huge resources and depend on the government and other sources for resources and these resources in turn are sourced by TETFund from the

2 percent contributions by companies in Nigeria. Significantly, the RDT submits that there are other organizations in the larger environment, and these organizations compete for the same resources. The point is apt because different public tertiary institutions – including universities, polytechnics, and colleges of education do compete for TETFund resources or funding. The organizations that control resources exert power in the environment. The powers are often expressed in terms of budgets and resource allocations (Mudambi & Pedersen, 2007).

The RDT has been used by other scholars in the study of public higher education institutions (Kholmuminov, Kholmuminov & Wright, 2017; Blekic, 2011; and, Jaeger & Thornton, 2005). The RDT is not without criticisms as Nienhuser (2008) criticized RDT for being too narrow on the concept of power over controlling objective resources. Notwithstanding the few criticisms, there is a widespread acceptance and agreement among researchers on the major tenets of resource dependency theory. The RDT provided a framework that helped us in examining the dependence of public tertiary institutions on TETFund for funding and the impact of TETFund in funding public higher education in Lagos state.

### **Funding of Public Tertiary Institutions**

In the early 1960s, after gaining independence from Britain, public tertiary institutions in Nigeria, including the first-generation universities established were relatively small, generously funded, and equipped to a very high standard by the government of Nigeria and some international agencies (Muhammad, 2010). Nigerian higher education then was managed by many agencies including federal, state, and local governments; missionaries; local communities; and individual private proprietors and sponsors (Ifedili, & Ojogwu, 2007; Dike, 2006). However, by the late 1980s, Nigerian higher education was neglected, particularly by military regimes, compromising the quality of graduates and affecting every part of society (Onwunli & Agho, 2004). The two Nigerian military regimes started from year 1966 to 1979, and again, from year 1983 to 1998.

When the democratic government returned to power in 1999, Nigerian leaders decided to tackle the issue of higher education (Saint, Hartnett,

& Strassner, 2003). That notwithstanding, according to Ifedili and Ojogwu (2007), the budgetary allocation to education has consistently remained low and this poses a serious challenge to the future of the country's educational system. As a result, the infrastructure in public tertiary institutions is no doubt overstretched, especially when juxtaposed with Nigeria's fast growing population which is currently more than 180 million. The lectures classes and halls are often congested, uncomfortable, straining and difficult for both students and lecturers alike to cope. Most public tertiary institutions in the country are confronted with challenges of inadequate funding, a situation which affects the productivity of both students and lecturers in public tertiary institutions. The universities, polytechnics, monotechnics and colleges of education operate in adverse conditions, overcrowding and deteriorating facilities, poorly equipped libraries, and lack of modern educational materials such computers, internet and electronic educational resources (Bamiro & Adedeji, 2010; Adedipe, 2007). Essentially, the major problems in Nigerian tertiary institutions as summarized by the report of

Vision 2020 National Technical Working Group on Education Sector submitted to the Federal Government (2009) include:

- i. funding challenges
- ii. the negative influence of a corruptive and valueless political system
- iii. the problem of planning and implementation

The primary problems have led to the secondary problems which include:

- i. the weakening of tertiary institution administrations
- ii. poor teaching and learning outcomes such as diminishing research and consultancy traditions;
- iii. Questionable service to the community.

Against the background of these challenges, an education roadmap was developed to address issues in the education sector related to mismanagement and inadequacy of resources commensurate with national needs, population growth and demand. The report also notes that education as a strategic priority of the government has not been

well positioned as a transformational tool and a pillar for socio-economic empowerment and development. Many attempts were made in the past to solve the problems facing tertiary education in Nigeria, but all the attempts seem to have achieved little. The accumulation of these problems, particularly, funding challenges, necessitated the government to establish the TETFund as an interventionist mechanism to fund the public tertiary education sector. The terms of reference for the agency were to improve the general education standard of the country by eradicating the funding challenge.

### **Historical Background of TETFund**

One of the giant steps the Nigerian government took towards addressing the funding challenges in the education sector was the introduction of Education Tax Fund (ETF) as an interventionist agency. What necessitated the promulgation of the Education Tax Act was the wide recognition of decline in educational standards and the deep rot in infrastructure and other facilities at all levels of the Nigerian educational system (Ugwuanyi, 2014). The ETF, however, was established by Education Tax Act No. 7 of 1993 and amended by Act No. 40 of (22nd Dec.) 1998. The Act imposes tax at the rate of 2 percent on the assessable profits of all incorporated bodies. The tax applies to all companies registered in Nigeria to be collected by the Federal Inland Revenue Service (FIRS) and shared between universities, polytechnics and Colleges of Education in the ratio of 2:1:1 (25 percent: 12.5 percent: 12.5 percent). The 1998 amendment changed the disbursement to 50 percent (Tertiary education); 30 percent (Primary education) and 20 percent (Secondary education). According to Ugwuanyi (2014) even though the ETF made significant positive impact towards improving the educational sector in Nigeria through intervention projects and improvement of teaching and learning conditions, serious funding gaps remained a challenge in the Nigerian public tertiary institutions. This was partly because Funds generated by ETF was shared among primary, secondary and tertiary institutions. Since the Funds were shared by the three levels of education in the country, the funds were not effective in solving the problems in the public tertiary institutions.



It was against this background that the government established the Tertiary Education Trust Fund (TETFund) by an act of the National Assembly in June 2011. The Act replaced the Education Tax Act Cap. E4, Laws of the Federation of Nigeria, 2004 and Education Tax Fund Act No. 17, 2003. The TETFund is therefore charged with the responsibility of imposing, managing and disbursing the tax to Nigerian public tertiary institution at federal and state levels. The main source of income available to the Fund is the 2 percent education tax paid from the assessable profit of companies registered in Nigeria. The levies are collected by the Federal Inland Revenue Service (FIRS). TETFund is also empowered by law to monitor the execution of projects by its beneficiaries so as to ensure compliance with laid down procedures/regulations on its funds utilization. The mandate of TETFund, which is provided in Section 7(1) (a) to (e) of the TETFund ACT, 2011 is “to administer and disburse the amount in the Fund to Federal and State tertiary educational institutions. As at February, 2017, TETFund intervention in the tertiary education sector in Nigeria covers **74** government universities out of which **40** of them are run by the **federal government** and **34** are run by various **state governments**; **54 government polytechnics** and 55 colleges of education (Lawal, 2017). The implication of the above is that with the growth in number of public tertiary institutions, there is corresponding increasing demand for funding from TETFund. Also, the resources are thinly shared among the institutions especially as more tertiary institutions continue to be established at states and federal levels. The specific objectives of TETFund include:

1. to provide funding for the educational facilities and infrastructural development;
2. to promote creative and innovative approaches to educational learning and teaching and even services;
3. to stimulate, support and enhance improved activities in educational foundation areas like teachers’ education, teaching practices, library development etc.
4. championing new literacy-enhancing programmes as scientific information and technology literacy
5. to manage education tax in a way that is most beneficial to the Nigerian people

These objectives guide the activities of the TETFund in making sure that public tertiary education in the country is well equipped, and, to raise the standard of education to meet international standard.

The main source of income available to the fund is the 2 percent tax paid from the assessable profit companies registered in Nigeria. The levies are collected by the Federal Inland Revenue Services (FIRS). The fund is managed by a Board of Trustees established under Section 4 of the new Act. The ratio of disbursement is 2:1:1-Universities (2), Polytechnics (1) and Colleges of Education (1). In the distribution of the fund, 41 percent goes to the Universities, 30 percent to the Polytechnics while 29 percent goes to Colleges of Education. According to Section 7 (1) of TETFund ACT, 2011, the Board of Trustees is responsible for administering and disbursing the amount in the Fund to Federal and State tertiary educational institutions. The funds disbursed to public tertiary institutions are to be used for provision or maintenance of:

- i. Essential physical infrastructure for teaching and learning;
- ii. Instructional material and equipment;
- iii. Research and publication;
- iv. Academic staff training and development; and
- v. Any other need which, in the opinion of the Board of Trustees, is critical and essential for the improvement of quality and maintenance of standards in the higher educational institutions.

From this historical review, we can deduce that the Nigerian government has made efforts over the years to address the problem of underfunding experienced by public tertiary institutions by transforming from ETF to TETFund. Despite the efforts by the government, funding remains a critical challenge as expectations from TETFund continue to grow. The demand for more facilities, equipment, structures, training, and many others, tend to increase as more public tertiary institutions are established by both the state and federal governments. The justification for the establishment of more tertiary institutions is often anchored on the fact that demands for admission by students continue to grow a situation also necessitated by growth of Nigerian population. This is a major challenge that TETFund as an

intervention agency has to confront in its quest to ensure the achievement of quality education in Nigeria in the 21<sup>st</sup> century.

### **Empirical Review**

The study empirically reviewed various literature on funding of public tertiary institutions and the role of TETFund in funding tertiary education in Nigeria. The study by Ayo-Sobowale and Akinyemi (2011) states that inadequate funding is a major factor that affects the quality of higher education in Nigeria. Public tertiary institutions in Nigeria lack adequate financial resources to maintain quality education, especially with the recent increase in student enrolment. In a study carried out by Okojie (2010), the author found out that student enrolment has increased from 104 in 1948 to 40,000 in 1976 to over 950,000 in 2010. The study also pointed out that poor funding of public tertiary institutions in Nigeria impacts negatively on students' general performance because in addition to insufficient learning facilities, students often go to school hungry, have no clean water to drink, and live in poor sanitary conditions. In an effort to address the problem of underfunding experienced by public tertiary institutions, the Nigerian government has made a series of policy changes. Despite efforts by the government, funding remains a critical challenge as the Nigerian government's total education expenditure between 1970 to 2014 was less than 26 percent of Gross Domestic Product (GDP) and terms of percentage of the national budget, it ranged between 0.5 and 10.8 percent; resulting in an average of 5.7 percent over the years Urhie (2014). To reaffirm the issue of poor funding of education in Nigeria, Halidu (2015) stated that the education sector got 9.88% of the budget in the year 2000, 7.68% in 2001, 12.64% in 2002, 8.32% in 2003, 8.21% in 2004, 5.97% in 2005, 8.77% in 2006, 8.09% in 2007, 6.49% in 2008, 6.98% in 2009, 6.42% in 2010, 8.43% in 2012 and 8.72% in 2013. In comparison, Nigeria's annual budget on education was less than other African countries such as Ghana (3.6 percent), Kenya (6.2 percent), and Zimbabwe (9.5 percent) (UNESCO, 2000). A study conducted by Bamiro (2012) on Federal Government allocation to federal higher education institutions in Nigerian from 2006-2008, found that 84.7 percent of the allocation to these institutions went to personnel cost; while goods and services was 4.6 percent and Capital Projects 10.7 percent.

A study carried out by Onwuchekwa (2016) to examine the influence of TETFund intervention fund to educational research in Nigerian universities, with particular focus on the South eastern states of Nigeria, revealed that Out of the 265.02 billion naira that was disbursed, for research, only 0.14% was accessed. In other words, only 5.28 percent of TETFUND intervention fund were accessed and utilized by the lecturers in lecturers in South East Universities. While 94.72 percent fund are un-accessed. The study therefore concluded that TETFund intervention fund to a high extent has no significant influence on educational research in Universities in South East, Nigeria. Udu and Nkwede (2014) studied the impact of TETFund interventions in Nigerian Universities and its implications for sustainable development with special attention on Ebonyi State University (EBSU), Abakaliki. The study concluded that despite the TETFund interventions, tertiary institutions in Nigeria still face the challenge of sufficient funds necessary to upgrade the institutions to international standard. The study also pointed out that even when the funds are approved by TETFund, not all the funds are always fully accessed by the beneficiary institutions.

Empirical studies conducted by Uzochukwu, Orogbu, and Igbodo, (2016), and, Hamisu and Musa (2015) focused on the challenges of accessing TETFund by tertiary institutions in the Eastern and Northern parts of the country respectively. Uzochukwu, Orogbu, and Igbodo, (2016) examined the extent to which universities in the South Eastern Nigeria have been able to access and utilize funds allocated to them by TETFund with respect to overseas training of academic staff. Universities of Nigeria, Nsukka and Ebonyi State University, Abakaliki were selected as case studies. Unlike the study by Onwuchekwa (2016), this study concluded that there is a positive relationship between TETFund's international training programmes and academic staff advancement/development in the South East universities of Nigeria. Hamisu and Musa (2015) studied the impact of tertiary education trust fund (TETFund) on higher institutions in Nigeria: a case study of tertiary institutions in three north eastern states (Yobe, Bauchi and Gombe). The study revealed that funds allocated to the universities overtime were under-accessed due to their inability to meet conditions defined by TETFund. The study however suggested

that TETFund should also focus more attention on institutions with special needs. Eno-Abasi (2015) was of the view that many institutions complain about the process of accessing the fund as cumbersome. Therefore, it is pertinent that the lecturers and the managers of the institution collaborate for successful completion of the proposals and access the fund earmarked for them. These empirical works have concluded due to problem of underfunding public tertiary institutions in Nigeria, namely universities, polytechnics, monotechnics and colleges of education have not performed as expected. Accordingly, because poor funding affects not only the availability of quality educational facilities and infrastructure, but also, research, capacity building, and teaching, public tertiary institutions in the country have not fared well in terms of contributing to the economic development of the nation and community service.

A study carried out by Oraka, Ogbodo and Raymond (2017) noted that notwithstanding several interventions by TETFUND, students support is now inadequate and the number of students from poor and disadvantaged background attending our higher institutions has become insignificant. Adavbiele (2016) argued that where basic learning facilities are lacking in our tertiary institutions, students tend to exhibit anti-social behavior just to ease tension generated by the overcrowded classrooms and hostels. The implication is that the numerous students' riots are attributed to the unhealthy learning condition in our schools.

A major gap observed in the literature, which this study filled is that none of the studies reviewed above specifically focused on the impact of TETFund in funding public higher education in Lagos state. The literature examined focused on challenges of funding in public tertiary institutions in Nigeria, the background and establishment of TETFund, the challenges of accessing TETFund. Geographically, few studies which exist on TETFund have focused on the eastern and northern parts of the country. Moreover, the reviewed empirical literature indicated a growing interest of academic study on the role of the intervention agency in funding public tertiary institutions in Nigeria. However, these studies were limited in scope. This means that the impact of TETFund in funding public higher education in southern parts of

Nigeria remain open, requiring more research and herein is the missing link. Therefore, the gap identified in this study is the absence of a detailed study on the impact of TETFund in funding public higher education in Lagos state.

### **Research Questions**

The Study sought answers to the following questions:

1. Are public tertiary institutions in Lagos state funded by the Tertiary Education Trust Fund (TETFund)?
2. Do TETFund projects have positive impacts on the physical development of public tertiary institutions in Lagos state?
3. Do students benefit from TETFund projects in public tertiary institutions in Lagos state?
4. Do lecturers feel that TETFund projects are effectively implemented in public tertiary institution in Lagos state?

### **Methodology**

The study adopted the descriptive research design; it attempts to assess the impact of TETFund in funding public higher education in Lagos state, with University of Lagos, Akoka, Yaba and Federal College of Education (Technical) Akoka, Yaba serving as case studies. The simple random sampling technique was employed to select lecturers and students. The choice of students, lecturers and location was informed by the fact that several tertiary institutions are located in Yaba area. The sample consisted of 50 lecturers and 100 students from the two public tertiary institutions in Lagos state out of a population of 1,354 lecturers and a student population of 9002. 25 Lecturers each were selected from the selected schools and 50 students also from each of the institutions.

The instrument used for data collection was the TETFund Funding Impact questionnaire (TFI). The questionnaire consisted of five (5) rating scale types. The major rating scale types were: (i) A=Agree (ii) SA=Strongly Agree (iii) D=Disagree (iv) SD=Strongly Disagree (v) U=Undecided. The questionnaire is divided into two main sections- A and B. Section A contains the personal data of the lecturers and students such as name of the institution, nationality, educational qualification, and sex. Section B consists of a 30 item questionnaire

which was used to obtain information from lecturers and students about the level of awareness whether TETFund projects are effectively implemented in public tertiary institutions in Lagos and to find out the benefits and impacts of TETFund projects. Secondary data was derived from textbooks, journal articles, monographs, research reports, magazines and newspapers, TETFund reports and the internet sources such as <http://www.tetfund.gov.ng>.

The reliability of the instrument was assessed using the test-retest reliability. Lecturers and students were measured over a period of two weeks in the same institutions and a correlation coefficient was computed to see whether scores on the first measure were related to scores on the second measure. Data from the two forms of administration were correlated using the Pearson product-moment correlation giving a coefficient of 0.89 and considered high enough for final administration. These were assumed to be valid.

The copies of the questionnaire were administered and collected personally by the researchers in the field. The researchers encouraged the respondents to complete the questionnaire without influencing them materially. The copies of the questionnaires completed by the lecturers and students were collected by the researchers for analysis. Data collected for the research were analysed using simple percentages to answer research questions. The raw scores collected from the questionnaire were entered according to choices of the respondents and analysed using frequencies that were converted to percentages.

## Results

**Table 1**

*Distribution of Questionnaires by Institution*

Option	Questionnaires Administered	Questionnaires Returned
University of Lagos, Akoka, Yaba	75	61
Federal College of Education (Technical) Akoka, Yaba	75	59
<b>Total</b>	<b>150</b>	<b>120</b>

Table 1 shows that in all, a total of 150 questionnaires were distributed out of which a total of 120 questionnaires were returned which is 80% of total distributed.

$$\begin{aligned} \text{Rate of Return} &= \\ &\frac{\text{Number of Questionnaires returned} \times 100}{\text{Total Number of Questionnaires Administered}-150} \end{aligned}$$

Source: Osuala (2006)

$$= \frac{120}{150} \times \frac{100}{1}$$

$$= 80 \text{ percent}$$



**Table 2**  
*Analysis of questionnaire responses*

S/N	Item	SA	A	U	D	SD
1	Public Tertiary Institutions in Lagos are able to access all the funds allocated to them by TETFund annually	30 (25.0)	35 (29.2)	10 (8.3)	28 (23.3)	17 (14.2)
2	Tertiary Education Trust Fund (TETFund) projects have positive impact on the physical development of public tertiary institutions in Lagos state	65 (54.2)	40 (33.3)	5 (4.2)	3 (2.5)	7 (5.8)
3	Lecturers feel that TETFund projects are effectively implemented in the selected public tertiary institution in Lagos state	44 (36.7)	41 (34.2)	3 (2.5)	18 (15.0)	14 (11.7)
4	TETFund intervention helps in solving the problem of poor funding of research for lecturers in selected public tertiary educational institutions in Lagos	55 (45.8)	40 (33.3)	15 (12.5)	3 (2.5)	7 (5.8)
5	The impact level of TETFund intervention on training of lecturers in selected public tertiary educational institutions in Lagos is high	55 (45.8)	50 (41.7)	5 (4.2)	0 (0.0)	10 (8.3)
6	Students feel satisfactory with the impact of TETFund projects in their institutions in Yaba, LGA.	34 (28.3)	30 (25.0)	10 (8.3)	20 (16.7)	26 (21.7)
7	The scrapping of TETFund and its replacement with an alternative agency towards solving the problem of 'Resource Dependency' facing the educational sector and in public tertiary institutions in Lagos	0 (0.0)	0 (0.0)	14 (11.7)	79 (65.8)	27 (22.5)

*Note*

- Number of respondents, N = 120,
- Figures in parenthesis are percentages,

- **SA**=Strongly Agree; **A**=Agree; **U**=Undecided; **D**=Disagree; **SD**=Strongly Disagree.

### **Analysis of Data**

Analysis of the data presented in Table 2 indicates that for *Item 1*, there is a 54.2% agreement amongst respondents that they are able to access all the funds allocated by TETFund to public tertiary institutions in Lagos. The implications of the above is reflected in the positive response noted in *Item 2* by respondents (87.5% agreement) that TETFund projects have positive impact on the physical development of public tertiary institutions in Lagos state. One of the pertinent responses was captured by *Item 3* where a positive agreement was provided by respondents (70.8% agreement) that lecturers feel that TETFund projects are effectively implemented in the selected institutions in Lagos. Furthermore, *Item 4* also provides a positive agreement in response to issue of TETFund helping to solve the problem of funding research for lecturers in selected institutions (79.2% agreement).

As indicated by *Item 5* (87.5% agreement), the study shows a positive perception of TETFund intervention on training of lecturers in selected institutions in Lagos. This strongly tallies with the findings of Bamiro (2012) who noted that a significant achievement of TETFund is in the area of capacity building through which 1,364 junior academics were sponsored for postgraduate training (538 PhDs and 826 Masters) involving local institutions (1,157) and overseas institutions (207) in one year 2008. Students' perception of TETFund came to the fore in *Item 6* with 53.3% agreement by respondents expressing satisfaction with the impact of TETFund project in their institutions in Yaba Local Government Area. This study, in *Item 7*, also shows respondents overwhelmingly rejecting the idea of scrapping TETFund and its replacement with an alternative agency. In essence, 88.3% of respondents feel that the solution to the problem of resource dependency does not lie in scrapping the TETFund, instead by creative generation of resources by public tertiary institutions. On a whole, the findings of this study are not in a vacuum. The findings are in line with Ugwuanyi (2014) whose study revealed that TETFund has help in

enhancing the educational development of Nigerian public tertiary institutions.

### **Content Analysis of Documentary Records on Interventions by TETFund**

The content analysis of qualitative data collected serves to buttress the analysis of quantitative data. Documentary evidence also provides deep insights into the impact of TETFund in funding public higher education in Lagos generally, and specifically, in the University of Lagos and Federal College of Education (Technical) Akoka. Boro (2015) argues that from 2013 to 2015 TETFund recorded improvement in the Education Tax Collection. In terms of actual interventions to universities, polytechnics and colleges of education, Oloyede (2017, p.8) provides a summary of allocations from 2010 to 2016.

**Table 3**

*Tertiary Education Trust Fund (TETFund) Allocation to Each Tertiary Institution 2010 –2016*

S/N	Beneficiary	2010 (Nm)	2011 (Nm)	2012 (Nm)	2013 (Nm)	2014 (Nm)	2015 (Nm)	2016 (Nm)
1	Universities	303.14	395.00	595.00	646.00	912.00	337.00	1.00941bn
2	Polytechnics	216.56	240.00	337.00	443.00	661.00	250.00	691.632m
3	Colleges of Education	157.17	190.00	319.00	390.00	581.00	227.00	679.05m

Source: Oloyede, I. O. (2017). Baseline and assessment: Improving access, quality and equity in tertiary education in Ogun State. Registrar Joint Matriculation and Admissions Board (JAMB).

Table 3 provides a summary of figures in millions of naira provided by TETFund interventions in universities, polytechnics and colleges of education. The following allocations of the National Research Fund (NRF) Intervention were made in 2012 (13), 2013 (20), 2014 (14), 2015 (28), bringing the total to 75. TETFund records show that the

following achievement was made in the area of Academic Staff Training and Development (AST&D) Intervention from 2010 to 2015.

**Table 4**

*Academic Staff Training and Development (AST&D) Intervention from 2010 to 2015*

S/N	Type Institution	of Foreign Ph.D.	Foreign Masters	Foreign Bench- Work	Local Ph.D.	Local Masters	Total
1	Universities	1,515	780	286	1,127	656	<b>4,364</b>
2	Polytechnics	470	770	20	883	1,653	<b>3,796</b>
3	Colleges of Education	316	430	15	1,880	2,404	<b>5,045</b>
<b>Total</b>		2,301	1,980	321	3,890	4,713	

**Source:** Bogoro, S. E. (2015). Tertiary Education Trust Fund (TETFund), Executive Secretary, TETFund.

Table 4 shows the total number of beneficiaries of TETFund intervention in the area of staff training from 2010 to 2015.

TETFund also made specific allocations and disbursements to the selected institutions of this study- University of Lagos, Akoka (depicted in Table 5) and Federal College of Education (Technical) Akoka (depicted in Table 6). As noted earlier, completion and reconciliation of previous projects and allocations are used as yardstick for future allocations by TETFund. Consequently, the records obtained from TETFund provide allocation and reconciled projects for 2011 and 2012 reconciled as at 2013, and for year 2013 reconciled in April 2018.

**Table 5**

*Reconciled TETFund Projects for year 2011, 2012 & 2013\*as at 2013  
for University of Lagos*

S/N	Project	Amount (in Millions Naira)		
		2011	2012	2013 *
	<b>Total Allocation</b>	175,000,000.00	350,000,000.00	356,000,000.00
1	Library Intervention	25,000,000.00	53,000,000.00	-
2	Academic Staff Dev. & Training	80,000,000.00	130,000,000.00	-
3	Research Grants	10,000,000.00	10,000,000.00	-
4	Journal Publications	5,000,000.00	10,000,000.00	-
5	Conference Attendance	20,000,000.00	40,000,000.00	-
6	Entrepreneurship Centre	75,000,000.00	-	-
7	Publication of Scholarly Manuscript	-	5,000,000.00	-
8	Teaching Practice	5,000,000.00	10,000,000.00	-

*Source: TETFund*

*Note:*

- No breakdown provided for Year 2013
- Year 2013 reconciled as at April 2018

**Table 6**

*Reconciled TETFund Projects for year 2011, 2011/2012 & 2013\* as at 2013 for Federal College of Education (Technical) Akoka*

S/N	Project	Amount (in Millions Naira)		
		2011	2011/2012	2013 *
	<b>Total Allocation</b>	125,000,000.00	335,000,000.00	215,000,000
	<b>BOT SPECIAL Project</b>	-	100,000,000.00	-
1	Library Intervention	10,000,000.00	20,000,000.00	-
2	Academic Staff Dev. & Training	30,000,000.00	55,000,000.00	-
3	Research Grants	3,000,000.00	5,000,000.00	-
4	Journal Publications	2,000,000.00	5,000,000.00	-
5	Conference Attendance	10,000,000.00	15,000,000.00	-
6	Entrepreneurship Centre	-		-
7	Publication of Scholarly Manuscript	-		-
8	Manuscript development	-	1,000,000.00	-
9	Teaching Practice	-		-

*Source: TETFund*

*Note:*

- No breakdown provided for Year 2013
- Year 2013 reconciled as at April 2018

The records from TETFund website provided a breakdown of TETFund year 2011 and 2012 reconciled project as at 2013 and TETFund year 2013 reconciled projects as at April 2018. The total figures show that reconciled TETFund intervention to University of Lagos was 175,000,000 in 2011; 350,000,000 in 2012 and 356,000,000 in 2013 bringing the total TETFund intervention reconciled project as at April 2018 to University of Lagos to 881,000,000.00. While total figures show that reconciled TETFund intervention to Federal College of Education (Technical) Akoka were 125,000.000 in 2011; 335,000,000 in 2011/2012 combined; 100,000,000 BOT special project and

215,000.000 in 2013, bringing the total TETFund intervention reconciled projects as at April 2018 to Federal College of Education (Technical) Akoka to 775,000,000. This shows that University of Lagos received more than Federal College of Education (Technical) Akoka. This is expected because the TETFund Act provides for more allocation to universities than colleges of education. The TETFund intervention in University of Lagos and Federal College of Education (Technical) Akoka covers several areas including building construction, purchase of generators for electricity, laboratory and library intervention, academic staff development and training, research grants, journal publications, conference attendance, publication of scholarly manuscript, and teaching practice, amongst others.

### **Interpretation and Discussion of Findings**

Based on the data collected and analysed, it can be seen that the impact of tertiary education trust fund on the development of public tertiary education in Nigeria, and in Lagos state in particular are noteworthy. The research was able to discover the following as to the impact of TETFund on the development of public tertiary in Lagos state. TETFund has made concerted effort to intervene in various aspects of educational endeavours geared towards improving funding of public higher education in Lagos State. With specific reference to the selected public tertiary institutions in Yaba LGA, University of Lagos, Akoka, Yaba and *Federal College of Education (Technical) Akoka, Yaba*, it has contributed to the upgrading of the standard of physical structures, libraries, administrative blocks, classes, laboratory equipment, ICT, standby generators to support electricity supply, and others.

The study also discovered that TETFund has boosted the lecturers' morale and enhanced their interests in teaching and learning through improved funding of research and conference attendance. This has increased the rate of students' satisfaction with teaching and reading culture in the selected tertiary institutions. Some public tertiary institutions still do not adhere to the policy guidelines designed by TETFund for project implementations. There is also the challenge of neglect of the institutions by their administrations to the extent that TETFund is now being seen as the main source of funds of the public tertiary education. Thus, Funds obtained from TETFund are more

deployed for rehabilitation and construction of physical structures than for training and equipping libraries, laboratories and other learning facilities.

Against the backdrop of literature examined, it can be deduced that this study provides insight on the impact of TETFund in funding public higher education in Lagos state, South Western Nigeria. While, previous studies had focused more attention on the challenges of funding in public tertiary institutions in Nigeria, and geographically, studies on TETFUND had focused on the eastern and northern parts of the country. This gap in the literature had provided an entry point for our contribution to knowledge. Accordingly, this study can be regarded as unique for providing additional insights into the impact of TETFUND based on case study of two important public tertiary institutions in Yaba, Lagos.

## Conclusion

This is the conclusion of this study that has examined the impact of TETFund in funding public higher education in Lagos State, with a focus on two tertiary institutions in Yaba, LGA (University of Lagos, Akoka, Yaba and Federal *College of Education [Technical]* Akoka, Yaba). The research questions which formed the basis for questionnaires answered by respondents and captured in tables using simple percentages provided deep insights into impact of the interventionist programme of TETFund in the selected public tertiary institutions in Yaba, LGA. It was noted that within a short time of TETFund, the public tertiary education sector witnessed some evolutionary changes than compared to previous years of gross neglect of the education sector. The content analysis of TETFund interventions in the selected public tertiary institutions examined resources allocated to the University of Lagos, Akoka, Yaba and Federal *College of Education (Technical)* Akoka, Yaba, for various projects in the institutions. The records accessed from TETFund and discussed focused on interventions for 2011 and 2012 reconciled as at in 2013, and interventions in 2013 reconciled projects as at April 2018.

The conclusion of this study brings to the fore the significance of funding public higher education in Nigeria in general and in Lagos state



in particular. This made the research to conclude that TETFund as an interventionist agency should be retained. It recommends that TETFund allocation must be directed at projects and programmes that would add value to public tertiary education in Nigeria. On the one hand, TETFund's funding based should be further strengthened, and, on the other hand TETFund needs to put in more efforts towards solving the number of problems in the public tertiary level in the country.

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