

Evaluation of Tertiary Education Trust Fund Intervention and Administration across Universities in South-South Nigeria (2011–2018)

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Abstract

The Tertiary Education Trust Fund has contributed hugely to the improvement of education in Nigeria. This critical interventionist agency of government stands tall with an unbroken record of funding public tertiary education in Nigeria. This paper presents a holistic trend of the agency's intervention activities cascaded along three intervention lines (essential physical infrastructure, research and publication, and academic staff training and development) across universities in the south-south geopolitical zone of Nigeria (2011–2018). Two research questions were answered using harmonized data collected from secondary sources. The collected data were analyzed with the use of descriptive statistics, the results of the analysis showed that total allocated funds by agency cascaded along the six universities stood at ₦31,657.600.000 with average of ₦3,957.200.000. The result further revealed that the University of Calabar got the highest total allocated funds of ₦4,826,560.000, followed by the University of Port-Harcourt with ₦4,749,560.000. Niger Delta University, University of Benin, University of Uyo, and Delta State University got a uniform total allocation of ₦5,520.380.000 each. In light of the data, it was indicated, amid other things, that with the avalanche of monetary allocation having cascaded across essential physical infrastructure, successive interventions should give priority attention to research and publication as well as academic staff training and development intervention lines. The study concluded that averages of total allocated funds by TETFund across selected intervention lines showed essential physical infrastructure with the highest allocation of ₦430,050.000, followed by academic staff training and development ₦199,790.000, research and publication being the least with ₦32,810.000.

Keywords: Evaluation, Tertiary Education, Trust Fund, Intervention and Administration

Introduction

Funding is critical and the centerpiece of the administration of every educational enterprise for global competitiveness. In Nigeria, university education is perceived as the highest category of tertiary education that guarantees the future of individuals whose contribution from acquired knowledge and skills contributes immensely to national

development. This accounts for why society depends on it and other tertiary educational institutions for the production of much-needed manpower for the acceleration of socio-economic development. However, poor funding has been a militating factor in effectively accomplishing its fundamental role of teaching and learning.

The insufficient financing of university education in Nigeria by subsequent governments indicates a lack of concern for the sector. Speaking in figurative terms, stakeholders' negligence in this category of education can be likened to sidelining "the goose that lays the golden egg". Wholly, budgetary allocation to education since independence to date has rather been at a low ebb and infinitesimal, compared to the United Nations' Educational Scientific and Cultural Organization's (UNESCO) recommendation for developing nations to allocate at least 26 percent of their national budget to education (Ofem, 2021; Odigwe& Owan, 2019; Enendu, 2017). The highest percentage ever allocated to the sector was 17.59% in 1997. Between 1999 and 2019, the highest allocated percentage was 11.12% in 1999, with the lowest being 1.83% in 2003 (Ofem, 2021; Matthew, 2016). Percentage allocation to the education sector between 2015 and 2020 has been sluggish despite the proliferation of tertiary educational institutions by the government, with far-reaching implications for the expansion of physical infrastructure as well as academic programmes. For instance, in 2015, the sector received 11%; in 2016, it nosedived to 7%; in 2017, it plummeted by one percent, which is 6%; in 2018, it sluggishly rose by one percent, which is 7%; in 2019, it dropped to 6%; and in 2020, it was reduced to 5% (Ofem, 2021). Between 2021 and 2022, percentage allocation stood at 5.6% and 5.4%, respectively.

Ofem and Ekanem (2022) argue that funding is an indispensable element in the administration and management of higher education in Nigeria. Its scope ranges from sourcing, allocating, distributing, and administering the university's financial allocation and revenue generation for the achievement of the predetermined university goals. According to Okumamiri, cited in Ojule (2011), many universities find it difficult to implement their various academic programs. In the author's comparative analysis of the resource situation at Nigerian universities, it was found that, between 1960 and early 1970, Nigerian universities witnessed adequate funding. The study concluded that the scene became inverted from the late 1970s to the early 1980s with a drastic reduction in funding for university education in Nigeria. Inadequate funding has led to myriad challenges plaguing the Nigerian university system, resulting in decay, poor standards and quality, brain drain, institutional failure, and recurrent industrial disputes between the Federal Government of Nigeria and the Academic Staff Union of Universities (ASUU), among other negative narratives. To forestall ASUU's cyclical strike action and provide funds for all levels of education in a sustainable manner, ASUU was engaged by the former Head of State (General Ibrahim Badamasi Babangida) to propose a resourceful method of raising funds to supplement budgetary allocation. The idea was put forward and subsequently captured in the 1992 Agreement that companies operating in Nigeria

were benefiting from tertiary education but were not contributing as beneficiaries (Yakubu, 2012).

According to Eze, cited in Ugwuanyi (2014), the founding of the ETF was observed as a product of the ASUU versus Federal Government of Nigeria crisis in the education sector, as the agreement provided the stimulus for the government to establish the Education Tax Fund (ETF) in 1993. The evolution of TETFund in 2011 as an offshoot of ETF enhanced the efficacy and proficiency of the interventionist agency as the cornerstone in the funding of higher educational institutions, particularly during project take-off up to conclusion. The Tertiary Education Trust Fund was established as a product of Federal Republic of Nigeria legislation that was enacted on June 14, 2011. According to the Federal Republic of Nigeria (2011), this law is a replacement for the Education Tax Fund Act, Cap. E4 Laws of the Federation of Nigeria, 2004 and the Education Tax Fund (Amendment) Act, No. 17, 2003.

The scope of TETFund's intervention is guided by the law that created the agency. According to Baffa (2017), the Tertiary Education Trust Fund Act 2011 (Sections 7, (1), (a) to (e) mandates the agency to manage and administer the funds by disbursing amounts in the fund to government-owned tertiary educational institutions explicitly for the provision of functioning essential physical infrastructure meant for pedagogy, instructional material and equipment, research and publication, the training of lecturers, as well as other areas the Board deems fit to appropriate allocation to. On sharing the formula for disbursement of funds to the three categories of beneficiary institutions, Ossom and Agim (2022) note that, between universities, polytechnics, and colleges of education, it is in the ratio of 2:1:1, respectively. Data released by <https://www.tetfund.gov.ng> indicates that in recent years, the agency has increased allocation to beneficiary tertiary educational institutions between 2011 and 2016: 332% (universities), 319% (polytechnics), and 443% (colleges of education), with an abundance of successes recorded so far through various intervention lines and intervention categories. The Board, which oversees the day-to-day running of TETFund, is comprised of 11 members who are represented in the six geopolitical zones of Nigeria. Others are drawn from the ministries of education and finance, universities, polytechnics, and colleges of education. The Secretary of the Board of Trustees doubles as the Executive Secretary of the Fund; he is also the Accounting Officer and Chief Executive Officer of the Fund (Federal Republic of Nigeria, 2011).

Funding in the right proportion is a necessary ingredient for the effective administration of educational institutions. Carmel, cited in Ofem et al. (2021), agreed that increased funding contributes to the administrative capacity of heads of institutions. Furthermore, Articles 86–91 of the National Policy on Education (FRN) (2013) indicate the obligations of university education through the intentional formulation and effective implementation of policies by relevant stakeholders. The cliché that “talk is cheap” is not only apt here but quite relevant on

account of the preponderance of evidence of the federal government's crafting of beautiful programs and policies as a guide for implementers toward the attainment of predetermined university education goals without commensurate funding evidence.

According to Bogoro (2015), the fundamental objective of the Tertiary Education Trust Fund is the administration and disbursement of proceeds from education tax collected by the Federal Inland Revenue Service to government-owned tertiary educational institutions across Nigeria. The primary source of revenue on which TETFund relies is the 2 percent tax paid by all registered companies in Nigeria on their profits. In support of the aforesaid, Ofem and Ekanem, cited in Clement (2022), observe that the Federal Government of Nigeria recently revised the education tax to 2.5 percent. Furthermore, Ossom and Agim (2022) note that corporate organizations doing business in upstream petroleum operations are among the prime contributors to the Fund. According to the writers, corporate revenues from interest payments, dividends, rent, and royalties generated overseas and imported into Nigeria through government-approved routes are free from education taxes. The administration of Tertiary Education Trust Fund intervention amongst universities is the responsibility of beneficiary institutions' heads, as it involves the process of directing and coordinating allocated funds towards the achievement of institutional goals. If the preceding assertion is true, it speaks to the fact that administering these funds for the provision of essential physical infrastructure (EPI), research and publication (R&P), and academic staff training and development (ASTD) collectively engenders institutional goal attainment. Functional infrastructure is a crucial requirement for teaching and learning activities. According to Balla (2018), physical infrastructure in educational institutions is defined as those structures in which academic activities take place. They include lecture rooms, examination halls, offices for staff, laboratories, etcetera. These structures are essential for smooth teaching and learning to take place. Miller (2013) argues that electronic infrastructure, including high-performance computing, is without question vital to the school research base, whether it is enabling scientists to convey multifaceted experiments or helping lecturers manage huge amounts of data. Cohen and Bhatt, cited in Bala (2018), in their long essay about the importance of infrastructure development to high-quality literacy maintained that it is the availability of relevant educational infrastructure that will ensure quality education given to students in high schools.

A study by Ogundu and Nwokoye (2015) examined TETFund and the advancement of higher educational institutions in Nigeria. The objective of their study was to scrutinize the goals of the Tertiary Education Trust Fund in the advancement of universities and to precisely ascertain the constituents of the Fund in improving university growth. Two research questions were posed to give direction to the study. The study adopted an expressive and document analysis design. The authors found that structural development is either finished or fragmentary as part of the contribution of the Tertiary Education Trust Fund to the expansion of university education in Nigeria. Infrastructures, as assets and facilities that support the efficacy as well as

the standard of the process of instruction and learning, have tremendous opportunities for knowledge distribution, successful education, and the establishment of improved and more successful services for learning. When essential physical infrastructure and facilities are adequately provided in universities, they can serve as powerful instruments for educational change in some of the following ways: improvement in learning outcomes and competencies; better prepared students equipped with survival skills in the world of work.

Agha and Udu (2019) studied the influence of TETFund involvement on quality and applicable instructive research from 2010 to 2015. Their study particularly focused on the influence of Tertiary Education Trust Fund involvement on sufficient pertinent research development in tertiary educational institutions in Nigeria, with particular interest in the southeast geopolitical zone of Nigeria. The study adopted a descriptive survey research design. A sample size of 481 was drawn from the population. The formulated hypothesis was tested using ANOVA at the 0.05 level of significance. The results of the tested hypothesis revealed that Tertiary Education Trust Fund involvement to a reasonable degree had no significant influence on the quality and relevance of research by employees of government-owned universities in the south-east geopolitical zone of Nigeria. This finding was credited, firstly, to the fact that resources allocated to these educational institutions over time were not optimally accessed due to the university's failure to meet the agency's conditions meant to provide for continuous access. Secondly, most lecturers who were given access to research grants misapplied a large chunk of it to personal needs, while a paltry part was applied to the research purpose. However, the study recommended, among others, that the affected educational institutions should apply their efforts toward meeting the guidelines and conditions for access. This can be achieved through the elimination of corrupt elements and negative tendencies, as well as the adequacy of the remuneration of lecturers, in order for such grants to be applied correctly.

Similarly, Onyeizugbe, Obiageli, and Igbodo (2016) examined the degree to which tertiary educational institutions in the southeast geopolitical zone of Nigeria have succeeded in having access to and their utilization of funds allocated by TETFund to them for lecturers' international training. In this study, the authors selected two universities, and a survey research design was adopted. Findings from the study showed a strong positive and significant relationship between the Tertiary Education Trust Fund's oversea training programmes and lecturers' advancement in universities in the southeast geopolitical zone of Nigeria. Results from the study additionally showed that funds distributed to these universities over the years were not optimally utilized as a result of their failure to adhere to the requirement. It was suggested that these educational institutions should accelerate action in meeting the requirements for access by familiarizing themselves with the modalities for accessing funds. The study further suggested that tertiary educational institutions should, as a matter of priority, avoid bias in proposing lecturers for development-related outings.

Statement of the Problem

The Tertiary Education Trust Fund has contributed immensely to the improvement of higher education in Nigeria. The establishment of the Fund by the Federal Government of Nigeria in 2011 as a product of the previous Education Trust Fund and interventionist agency was meant to fill the gap in paucity of funds amongst tertiary educational institutions, which has given rise to poor educational outcomes, brain drain, poor infrastructure, low quality, among other challenges. Data released by TETFund indicate that in recent years, the agency has increased allocation to beneficiary tertiary educational institutions between 2011 and 2016 by 332% (for universities), 319% (for polytechnics), and 443% (for colleges of education), with an abundance of successes recorded so far through various intervention lines. Notwithstanding, different empirical studies have been conducted by scholars addressing varying components of the TETFUND intervention, but none are related to evaluating the progress made so far by the agency. Furthermore, the agency did present itself for self-examination when the then Executive Secretary, Elias Bogoro, inaugurated a 62-man committee on October 25, 2019, to review its accomplishments and challenges since its establishment. However, the report of the said committee is yet to be sighted in the public domain. This accounts for why this study's objective is focused on examining the extent of funding and administration of TETFund interventions to universities in the south-south region of Nigeria between 2011 and 2018.

Research Questions

1. What is the total allocated funds (TAF) by TETFund across universities in south-south Nigeria from 2011 to 2018?
2. What is the average of total allocated funds (TAF) by TETFund cascaded along three intervention lines (essential physical infrastructure (EPI), research and publication (R&P), and academic staff training and development (ASTD)) across universities in south-south Nigeria from 2011 to 2018?

Methodology

The study employed the longitudinal survey research design with specific attention on the trend research design to examine tertiary education trust fund (TETFund) intervention in terms of monetary allocation to different intervention lines in selected universities. The trend approach was chosen as a type of longitudinal design to express hidden or existing trends for ease of understanding of the phenomena under consideration. The population comprised 13 public universities, of which six were selected through stratified random and purposive sampling techniques in the south-south geopolitical zone of Nigeria. Data were collected with the aid of an adapted instrument christened "Pro forma table for data collection" from Ofem

(2021), tagged “Developing Multidimensional Models for Tertiary Education Trust Fund Administration and Intervention Strategy for Universities in South-South Nigeria (DEMMTETFADISUSN)”, from the Strategic Planning and Development Department, TETFund Headquarters, Abuja. It covered the 2011–2018 intervention years. It also comprised the gross TETFund allocation (total allocated funds) in naira (₦) and the total amount allocated annually. Other component areas of the instrument include net annual direct disbursement to three intervention lines in terms of allocation of funds for essential physical infrastructure (EPI), research and publication (R&P), and academic staff training and development (ASTD).

The data collected were harmonized by the researchers with the use of presentation schemes to enhance the establishment of useful data patterns as well as the discovery of hidden trends and outliers in comparing TETFund intervention lines within a given sample university with respect to a definite year range or between two or more chosen universities in the sample area of study using descriptive statistics. This study achieved ease in comparison of TETFund allocations to three intervention lines by visual means of tables and charts, making an ‘on-the-spot’ assessment of TETFund’s intervention impact visible even to the layman at a glance. The study utilized the instrumentality of measures of central tendency in order to discover hidden patterns in the allocation of TETFund to sample universities as well as the average disbursement per university with respect to each intervention line.

Results

Research Question 1: What is the total allocated funds (TAF) by TETFund across universities in south-south Nigeria from 2011–2018? This research question was answered using the intervention data presented in Table 1.

Table 1: Total allocated funds (TAF) by TETFund Across Sample Universities

TOTAL ALLOCATED FUNDS (TAF) ACROSS SAMPLE UNIVERSITIES

YEAR	UNIPORT	UNICAL	NDU	UNIBEN	UNIYO	DELSU	TAF
	₦'M	₦'M	₦'M	₦'M	₦'M	₦'M	₦'B
2011	420	420	420	420	420	420	2520
2012	545	638	638	638	638	638	3735
2013	586	586	686	686	686	686	3916
2014	815	662	962	962	962	962	5325
2015	285	272	360	360	360	360	1997
2016	1,009.41	1,009.41	1,009.41	1,009.41	1,009.41	1,009.41	6,056.42
2017	499.15	659.15	659.15	659.15	659.15	659.15	3794.9
2018	590	580	785.82	785.82	785.82	785.82	4,313.28
TOTAL	4,749.56	4,826.56	5,520.38	5,520.38	5,520.38	5,520.38	31,657.6

Source: Adapted from Ofem (2021)

The data presented in Table 1 indicated that the total allocated funds (TAF) by TETFund across universities in the sample area from 2011 to 2018 was ₦31,657.600.000 (thirty-one billion, six hundred and fifty-seven million, six hundred thousand naira). This figure implies that on average, only ₦3,957.200. 000 (three billion, nine hundred and fifty-seven million, two hundred thousand naira) was allocated to the six sample universities between 2011 and 2018 annually across universities in the sample area. The result also indicated in specific terms that the University of Calabar (UNICAL) got a total allocation of ₦4,826,560.000 (four billion, eight hundred and twenty-six million, five hundred and sixty thousand naira), which is the highest allocation by TETFund across universities in the sample area from 2011 to 2018. This is closely followed by the University of Port-Harcourt (UNIPORT), which received a total of ₦4,749,560.000 (four billion, seven hundred and forty-nine million, five hundred and sixty thousand naira).

The result further showed Niger Delta University (NDU), University of Benin (UNIBEN), University of Uyo (UNIYO), and Delta State University (DELSU) with a uniform total allocation of ₦5,520.380.000 (five billion, five hundred and twenty million, and three hundred and eighty million) each. Furthermore, results from Table 1 showed annual total allocated funds across sample universities to include: in 2011, ₦2,520.000.000; in 2012, ₦3,735.000.000; in 2013, ₦3,916.000.000; in 2014, ₦5,325.000.000; in 2015, ₦1,997.000.000; in 2016, ₦6,056.420.000; in 2017, ₦3,794.900.000; and finally, in 2018, ₦4,313.280.000. Moreover, results from Table 1 revealed a spike in total allocated funds cascading across the six sample universities in 2016, exposing an outlier in allocation of ₦1,009.410. 000 (one billion, nine million, four hundred and ten thousand naira), as the highest ever allocation in the entire time series in (2011-2018). This difference is shown pictorially with the use of a trend graph in Fig. 1.

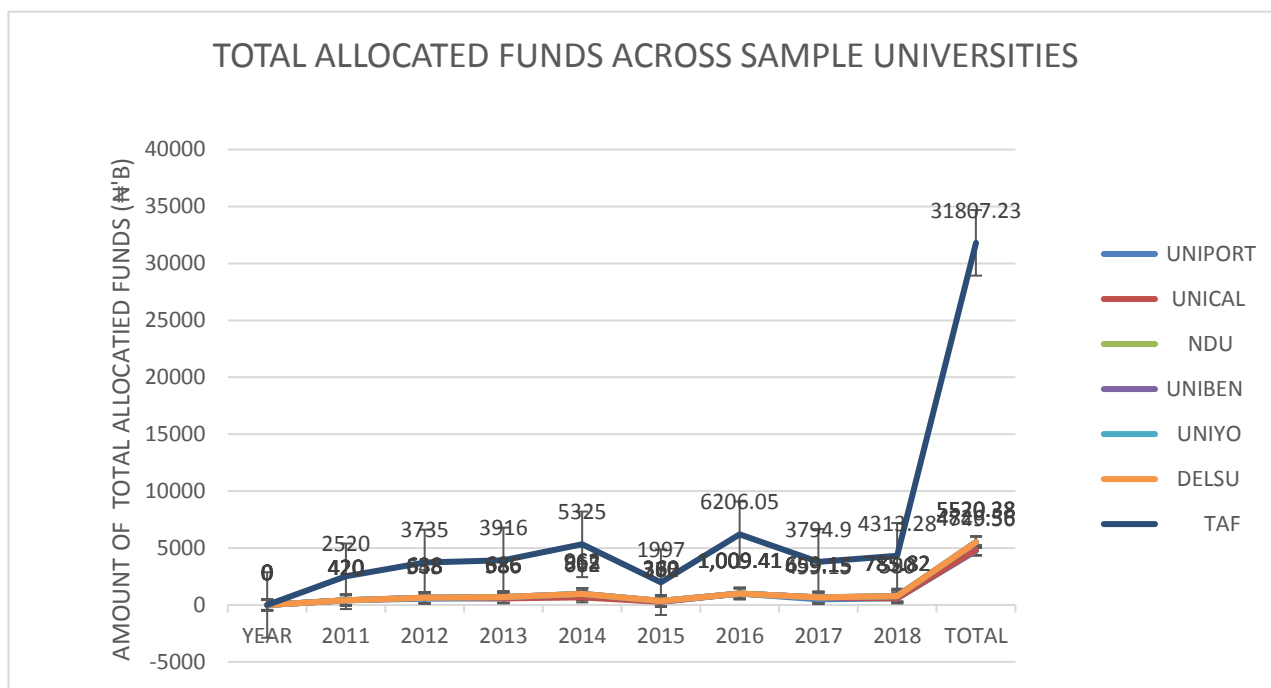


Fig. 1: Trend graph showing total allocated funds (TAF) by TET Fund across sample universities (2011-2018) (*Source: Authors' computation*)

Research Question 2: What is the average of total allocated funds (TAF) by TET Fund cascaded along three intervention lines (essential physical infrastructure (EPI), research and publication (R&P), and academic staff training and development (ASTD)) across universities in south-south Nigeria from 2011-2018? This research question was answered using the intervention data presented in Table 2.

Table 2: Average of total allocated funds (TAF) by TETFund cascaded along three intervention lines (essential physical infrastructure (EPI), research and publication (R&P), and academic staff training and development (ASTD)) across sample universities

YEARLY AVERAGE TETFUND ALLOCATION TO SAMPLE UNIVERSITIES IN SOUTH-SOUTH NIGERIA CASCADED ALONG INTERVENTION LINES					
YEAR	ANNUAL TOTAL ALLOCATED FUNDS TO ALL SAMPLE UNIVERSITIES (TAF) ₦'B	AVERAGE ALLOCATED FUNDS PER INTERVENTION LINE			ACTUAL TOTAL ALLOCATED FUNDS PER YEAR ₦'M
		EPI ₦'M	RP ₦'M	ASTD ₦'M	
2011	2,520.00	275.00	25.00	120.00	420.00
2012	3,735.00	394.17	25.00	203.33	622.50
2013	3,916.00	412.67	33.33	206.67	652.67
2014	5,325.00	634.17	43.33	210.00	887.50
2015	1,997.00	157.83	35.00	140.00	332.87
2016	6,056.42	664.34	40.00	330.00	898.84
2017	3,794.90	448.34	34.15	150.00	632.48
2018	4,313.28	453.88	26.67	238.33	718.88
Grand Totals	31,657.6	3,440.4	262.48	1,598.33	5,301.21
AVERAGES	3,957.2	430.05	32.81	199.79	662.65

Source: *Adapted from Ofem (2021)*

From Table 2, the averages of total allocated funds (TAF) by TETFund cascaded along three intervention lines (essential physical infrastructure (EPI), research and publication (R&P), and academic staff training and development (ASTD)) across universities in the sample area (2011-2018), when gleaned from the last row showed essential physical infrastructure (EPI), with ₦430,050. 000 (four hundred and thirty million and fifty thousand naira). For research and publication (R&P), the average of total allocated funds (2011–2018) stood at ₦32,810.000 (thirty-two million, eight hundred and ten thousand naira). For academic staff training and development (ASTD), the average of total allocated funds (2011–2018) stood at ₦199,790.000 (one hundred and ninety-nine million, seven hundred and ninety thousand naira).

A cursory look at these averages shows essential physical infrastructure (EPI) as the intervention line with the highest allocation, followed by academic staff training and development (ASTD), with research and publication (R&P) coming last. The results from

Table 2 further revealed a data spike in 2016, exposing an outlier in the average of ₦664,340.000 for essential physical infrastructure (EPI), ₦40,000.000 for research and publication (R&P), and ₦330,000.000 for academic staff training and development (ASTD), respectively. The spike in data in 2016 is nonetheless an offshoot from the total allocated funds (TAF) of ₦6,056.420.000. This difference is shown pictorially with the use of a line graph in Fig. 2.

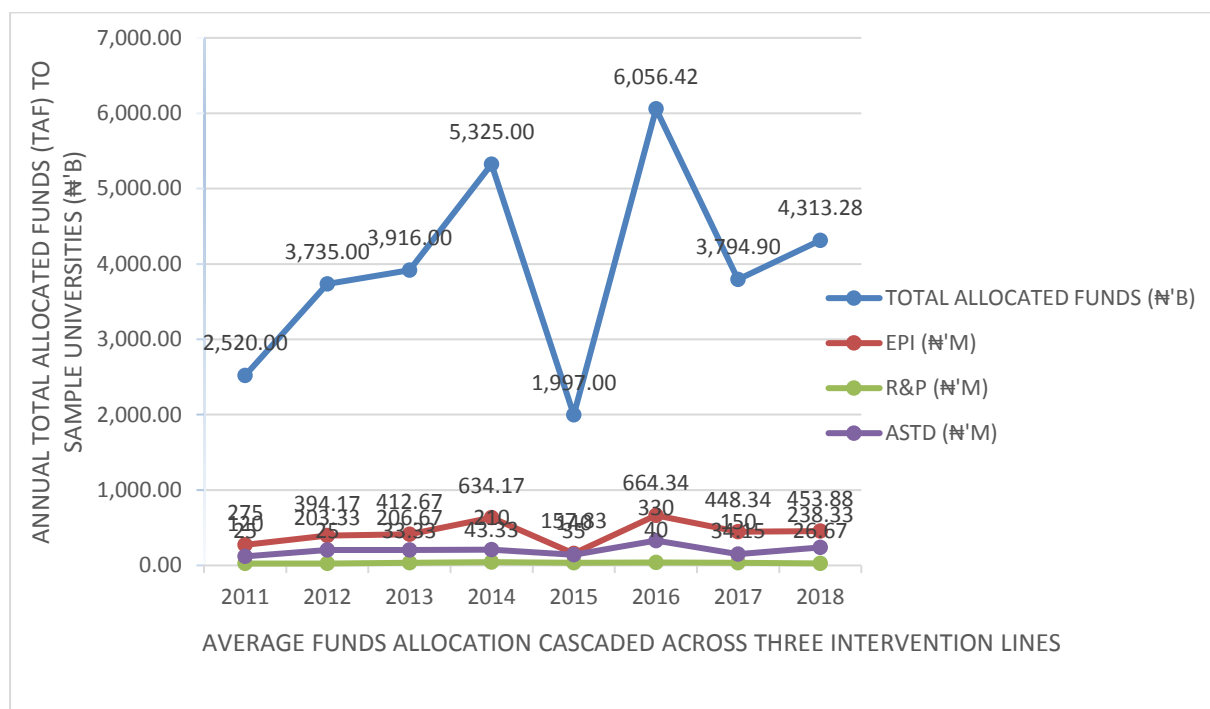


Figure. 2: Line graph showing average funds allocation across intervention lines (2011-2018)
(Source: Authors' computation)

Conclusion

This study concluded that the total allocated funds (TAF) by TETFund across six universities in the sample area (2011–2018) stood at ₦31,657.600.000, with an average of only ₦3,957.200. Within the time series, UNICAL got the highest total allocated funds (TAF) of ₦4,826,560.000, followed by UNIPORT ₦4,749,560.000. NDU, UNIBEN, UNIYO, and DELSU got a uniform total allocation of ₦5,520.380.000 each. The 2016 spike in allocated funds cascaded across the six sample universities and exposed an outlier in allocation of ₦1,009.410.000. This was the highest allocation in the entire time series. Averages of total allocated funds by TETFund across selected intervention lines showed essential physical infrastructure (EPI) as the intervention line with the highest allocation of ₦430,050.000, followed by academic staff training and development (ASTD), which stood at ₦199,790.000, with research and publication (R&P) being the least with ₦32,810.000.

Recommendations

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

1. TET Fund should implement procedures that will enhance or enforce uniformity in the cascading of allocated funds per university to the respective three (3) intervention lines.
2. With the avalanche of monetary allocation cascading to essential physical infrastructure, successive interventions should give priority to research and publication, as well as academic staff training and development intervention lines.
3. The metrics used, which favoured two universities more than others in the south-south between 2011 and 2018, should be reviewed by putting to mind the egalitarian principle of making such interventions go around all universities.
4. The administrators of TETFund intervention across beneficiary universities (Vice Chancellors) should strive to be aboveboard by avoiding the admixture of all forms of incorrectness by being fair, transparent, and accountable.

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