

**INFLUENCE OF TERTIARY EDUCATION TRUST FUND ON THE MANAGEMENT
OF FEDERAL UNIVERSITIES IN SOUTH-EAST, NIGERIA**

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Abstract

The study investigated the influence of TETFund on the Management of Federal Universities in South-East, Nigeria. Two (2) research questions and two (2) hypotheses guided the study. The study adopted descriptive survey research design. The population comprised twenty five (25) Principal Officers and six thousand four hundred and thirty one (6,431) Lecturers in the five (5) Federal Universities in South-East, Nigeria. A sample size of six hundred and sixty eight (668) respondents was selected using Consensus and proportionate stratified random sampling technique. A Structured questionnaire developed by the researcher and titled: Influence of Tertiary Education Trust Fund Questionnaire (ITETFQ) was used in collecting data for the study. The instrument was face validated by three (3) experts. Cronbach's alpha was used to determine the reliability of the instrument. Data analysis was done using mean and standard deviation to answer the research questions and t-test statistics was used to test the null hypotheses at 0.05 levels of significance. The study revealed that TETFund plays a major role in supporting and improving the management of Federal Universities through the provision of basic infrastructure and training of academic staff to improve the quality of educational delivery. The researchers recommended that TETFund should ensure the use of competent contractors and companies in the construction of physical facilities to ensure quality execution

of TETFund building construction projects in the respective institutions and staff training should be given a priority.

Keywords: Tertiary Education, TETFund, Management, Federal University

Introduction

Education is regarded worldwide as the key that opens the door to civilization and development. Education is considered the most essential form of human resource development. Elechi, Kalu, and Nevobasi (2019) opined that education is acclaimed as the most effective instrument of change ever fashioned by a man capable of changing societal values and expectations. It is thus considered a societal force that controls the nation's destiny and a vital force in the development of the individual.

Tertiary institutions, according to the Federal Republic of Nigeria (2013), are those institutions that cover the post-secondary section of the national education system, which is given in Universities, polytechnics, and colleges of education, including colleges of technology, advanced lecturers training colleges, correspondent colleges, and institution as may be allied to them. The goals of tertiary institutions, according to the Federal Republic of Nigeria (2013), include:

1. Contribute to national development through high-level relevant workforce training;
2. Develop and teach proper values for the survival of the individual and society;
3. Develop the intellectual capacity of individuals to understand and appreciate local and external environments;
4. Acquire both physical and intellectual skills, both of which will enable individuals to be self-reliant and valuable members of society;
5. Promote and encourage scholarship and community service;
6. Forge and cement national unity; and
7. Promote national and international understanding and interaction.

According to Onwuchekwa (2016), a university is an institution of higher learning. In this place, people's minds are trained for clear thinking, independent thinking, and problem-solving at the highest level. Federal Universities in Nigeria depend entirely on the Federal government for required resources, with around 90 percent of the income originating from the coffers of the government. This is conversely realistic in privately owned universities where just 3.5 percent of the revenue arises from the proprietor, and the more significant funds originate from the student's educational expenses (Akinyemi & Abiddin, 2013).

University education in modern-day Nigeria has found itself in a dilemma due to the continuous inadequate financing from conventional sources even though; it is so glaring that education itself is an essential and feasible industry for the development of almost all cutting-edge economies (Nkwede, 2019). Insufficient financing of the educational system has resulted in short supply of teaching and learning facilities like the library, conducive lecture rooms, student halls of residence, staff quarters, and decaying and dilapidated existing facilities and infrastructure. Other factors like staff development, research grants, provision of instructional materials, and laboratory resources are also in decline. Funding constitutes a severe challenge to educational development in the country, and this has been the case even at the peak of crude oil earnings (Odekunle, 2011).

The Education Tax Fund (ETF) was established by Education Tax Act No. 7 of 1993 and amended by Act No. 40 of (22nd Dec.) 1998. The Act imposes a tax of 2% on the accessible profits of all incorporated bodies. The tax applies to all companies registered in Nigeria. These accessible profits of a company shall be ascertained in the manner specified in the company's Income Tax Act or the Petroleum Profits Tax Act, as the case may be. The idea of taxation for education was necessitated due to the wide recognition of the decline in educational standards and the deep rot in infrastructure and other facilities at all levels of the Nigerian educational

system (Ugwuanyi, 2014). However, the Tertiary Education Trust Fund Act of 2011 replaced the Education Tax Act Cap. E4, laws of the Federation of Nigeria, 2004 and Education Tax Fund Act No. 17, 2003, the Tertiary Education Trust Fund (TETFund) was founded under the Education Tax Act No. 7 of 1993 as an intervention agency vested with the obligation of disbursing, managing and monitoring the education tax of public Universities in Nigeria. However, to facilitate the attainment of the stated objective of TETFund, the TETFund Act of 2011 subjects a 2% Education Tax on all declared profits of registered companies in Nigeria.

Consequently, the Federal Inland Revenue Service (FIRS) was vested with the responsibility by the Act to collect Education Tax (Ugwuanyi, 2014). The fund is then disbursed to public Universities in Nigeria. The fund so spent is for the provision and maintenance of physical facilities; academic staff training and development, research and publication; instructional materials; development of libraries; laboratory resources, and any other critical area of need which is considered by the opinion of the Board of Trustees as significant for the improvement and sustenance of educational standard in public Universities (TETFund.gov.ng, 2014). Subair, Okotoni, and Adebakin (2012) submitted that the quality of output (graduates) is a function of infrastructure that determines the student's learning environment and motivation. Therefore, if quality is to be ensured in the nation's Universities, the infrastructural base of the system needs to be improved. Many researchers conducted studies on physical facilities. They include; Rufai, Anagun and Bello (2022), who investigated the linkage between the Tertiary Education Trust Fund (TETFund), physical facilities, and staff productivity using Lagos State University, Ojo as a reference point. The study observed that despite the TETFund intervention at Lagos State University, physical facilities are not yet adequate, and as a result, staff productivity is still low. Ewuim, Chukwuemeka, and Aniobi (2021; examined the effect of TETFund interventions on the infrastructural development of the selected Federal Universities in Nigeria and found that TETFund Interventions in Federal Universities particularly the Universities studied, have

positively increased the provision of office spaces, lecture halls, laboratory resources and libraries in the institutions.

Staff training and development is an educational process that involves any activity that helps staff acquire or sharpen existing knowledge and skills, improve their attitudes, and enhance the overall performance of the staff. According to Okumbe (2015), training is an essential investment in human resources since it increases employee productivity. Further training of employees also expands their abilities and prepares them for promotion, which leads to high morale and improved efficiency". Staff training and development is the key to Organizational success and corporate development. Training and development programmes improve employees' skills and performance at work, and enhance their technical knowledge and wherewithal to withstand the challenges of contemporary times, thus creating practical tools for sustaining and improving workers' productivity (Halidu, 2015). Effective and efficient staff training helps develop their skills and knowledge, eventually allowing organizations to improve. The training of teachers helps the education system cope with the changing society and the Universities boost their human capacity, teaching, research, skills and knowledge acquisition. Onyeizugbe and Orogbu (2016), carried out a study on TETFund International Programmes and Academic Staff Development in South-East, Nigeria and found that there is a positive significant relationship between TETFund's international training programmes and academic staff advancement/development in the Universities in South East of Nigeria. Similarly, Olubusayo and Olufemi (2022) conducted an empirical study on the Tertiary Education Trust Fund (TETFund) intervention policy and staff development in selected Federal Universities of South-West Nigeria. They found that the TETFund policy intervention document focused, among others, on revamping collapsed infrastructure, providing new infrastructure, and training and retraining staff.

However, many educational institutions risk collapse and deterioration due to funding issues. Imhabekhai and Tonwe in Ewuim and Aniobi (2021) highlighted that Nigerian Universities' education is underfunded; inadequate funding has put the university management under stress and strains hence they are incapacitated in providing essential services. World Bank corroborated that equipment for teaching; research and learning were either lacking or very inadequate and in bad shape to permit the Universities the freedom to carry out their primary function (Agha, 2014). This has led to rampant crises in the system resulting in strikes by academic and non-academic staff, an absence of equipment and facilities, indiscipline among staff and students, and an upsurge in the activities of secret cults among others.

According to the Commonwealth of Learning (2010), Federal Universities worldwide are experiencing funding cuts even as the global need for skills training and professional upgrading increases. The scarcity of funds and other educational resources is a pertinent challenge for principal officers of Federal Universities worldwide, particularly in Nigeria. Little wonder no Federal university in Nigeria today can boast of sufficiency in funding or availability of resources. These complaints are problematic because these are some of the core mandates of TETFund in Nigerian tertiary institutions. With TETFund interventions in these areas, one would expect effective management of Federal Universities in South-East Nigeria. Therefore, against this backdrop the researchers intended to ascertain the influence of TETFund on these variables in the governance of Federal Universities in South-East, Nigeria. Thus, this constituted the gap that the study filled.

Statement of the Problem

Funding is widely accepted as the life-wire that propels the education sector towards achieving its objectives. In an ideal state, a sufficiently funded educational institution would be effectively managed; an improvement in the standard of education it provides would be evident. There will

be available and well maintained physical facilities like classrooms, offices, lecture halls, libraries, laboratories and other blocks. There would also be an improved quality of education, staff members will be routinely trained in workshops and seminars, interest for research and quality of research publications would be maximized through adequate funding.

Unfortunately, most Federal Universities in Nigeria have inadequate structures and facilities, inadequate housing, overcrowded classrooms and inadequate reading materials (Eze, 2014). In South-East Nigeria, many stakeholders in education have complained of the grossly inefficient and deplorable state of physical facilities and poor quality in Federal Universities. Lecturers of Federal Universities have also complained of lack of continuous staff training and development programmes. These issues are likely to affect teaching and learning negatively, particularly the productivity of lecturers, bringing about poor educational delivery in the institutions.

The problem of this study put in a question form is: what is the influence of TETFund on the management of Federal Universities in South-East Nigeria?

Purpose of the Study

The purpose of the study was to determine the influence of TETFund on the management of Federal Universities in South-East, Nigeria. Specifically, the study sought to:

1. determine the influence of TETFund on the provision of physical facilities in Federal Universities in South-East, Nigeria;
2. ascertain the influence of TETFund on staff training and development in Federal Universities

Research Questions

The following research questions guided the study:

1. How does TETFund influence the provision of physical facilities in Federal Universities in South-East, Nigeria?

2. How does TETFund influence staff training and development in Federal Universities?

Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance:

H₀₁. There is no significant difference between the mean ratings of lecturers and principal officers on the influence of TETFund on the provision of physical facilities in Federal Universities in South-East, Nigeria.

H₀₂. There is no significant difference between the mean ratings of lecturers and principal officers on the influence of TETFund on staff training and development in Federal Universities.

Methodology

The study adopted a descriptive survey design. This study was conducted in Southeast Nigeria, comprising five states: Abia, Anambra, Ebony, Enugu, and Imo. These states have one Federal university each making a total of five Federal Universities including: the University of Nigeria Nsukka; Nnamdi Azikiwe University, Awka; the Michael Okpara University of Agriculture Umudike; Alex Ekwueme University Ndufu-Alike and the Federal University of Technology Owerri. The population for the study was 6,456 respondents comprising all the twenty -five (25) principal officers and six thousand four hundred and thirty- one (6,431) lecturers (NUC, 2017), in Federal Universities in South-East, Nigeria all currently benefiting from TETFund. The distribution principal officers and lecturers include: University of Nigeria Nsukka – 5 principal officers and 1346 lecturers, Nnamdi Azikiwe University Awka – 5 principal officers and lecturers 1339, Michael Okpara University of Agriculture Umudike – 5 principal officers and 1218 lecturers, Alex Ekwueme University, Ndufu-Alike – 5 principal officers and 1207 lecturers, Federal University of Technology Owerri – 5 principal officers and 1321 lecturers. The choice of this population was that principal officers and lecturers were in a good position

to provide reliable information on the influence of TETFund on the management of Federal Universities in South-East Nigeria. The sample size for the study was six hundred and sixty-eight (668) respondents comprising twenty-five (25) principal officers who were all selected using the consensus sampling technique. Ten percent (10%) of lecturers were selected from each Federal university to obtain six hundred and forty-three (643) lecturers using a Proportionate stratified random sampling technique. This researcher justifies ten percent (10%) of the population based on the view of Nworgu (2015) who stated that when the population of a study is above one thousand (1000) then 10% can be sampled. The researcher randomly chose a proportionate number of lecturers from each College/Faculty; this gave each respondent an equal chance of being selected and minimized research bias. The proportionate stratified random sampling technique sufficed for selecting the lecturers because no additional input was necessary.

The instrument for data collection was a structured questionnaire developed by the researcher using a four 4-point rating scale titled Influence of Tertiary Education Trust Fund Questionnaire (ITETFQ). The instrument comprised two sections A and B. Section A contained background information of the respondents' status; part B contained questionnaire items on the influence of TETFund. Part B of the instrument was divided into two clusters. Cluster A has five (5) items on the provision of Physical facilities, while Cluster B has five (5) items on staff training and development. Each questionnaire item had a scale of 4 points a modified Likert rating scale of Strongly Agree (4), Agree (3), Disagree (2) and Strongly Disagree (1). The instrument was face-validated by three experts. To ascertain the instruments' internal consistency, the researcher conducted an initial test in the five Federal Universities in South-south Nigeria, using the Cronbach alpha statistic. This population served as a similar population characteristic for the present study. During the trial test, the researcher administered 26 copies of ITETFQ to 20 lecturers and five principal officers. The instrument had five items for each question and 15 for

Research questions 1, 2, and 3. Four lecturers and one principal officer from each institution were selected using a simple random sampling technique, and they were assured of confidentiality for the information they provided. The Cronbach's alpha measured internal consistency values for cluster 1 as 0.792 and cluster 3 as 0.915. The items were scored in multiple groups, and the overall reliability index of 0.845 showed that the instrument was highly reliable.

The researchers administered 300 copies of ITETFQ to the respondents with the help of 2 briefed research assistants. A direct delivery and retrieval system was used, ensuring a high return rate of the distributed instrument; only well-filled and returned instruments served as the basis for analysis. Eventually, the researcher and research assistants retrieved 288 copies of the questionnaire from the respondents, a 96.14% return of the instrument. The research questions were answered using descriptive statistics: mean with standard deviation (SD). The rating scales are as follows: Strongly Agree (4), Agree (3), Disagree (2) and Strongly Disagree (1). In rating the computed means scores, the decision rule was that items with a mean range of 2.50 and above were regarded as Agree, while items that fall below were regarded as Disagree. The t-test statistic was used to test the null hypotheses at 0.05 significance levels. The decision rule adopted was that the hypothesis was accepted or retained when the calculated value was less than the critical table value but rejected or not retained when the t-calculated value was greater than the t-critical value.

Results

The results of the descriptive and inferential analysis were presented as follows:

Research Question 1: How does TETFund influence the provision of Physical Facilities in Federal Universities in South-East, Nigeria?

Table 1: Analysis of responses on the influence of the provision of Physical Facilities in Federal Universities

S/N	Items	Responses of Lecturers (N=668)			Responses of Principal Officers (N=25)		
		\bar{X}	SD	Dec	\bar{X}	SD	Dec
	TETFund influences the provision of physical facilities through the following:						
1	determining admissible projects submitted by Universities	3.78	0.51	A	3.60	0.54	A
2	constructing of classroom blocks	3.67	0.69	A	3.60	0.54	A
3	building of lecture theatres	3.47	0.93	A	3.60	0.54	A
4	building of conference halls / Auditoriums	3.45	0.98	A	3.80	0.45	A
5	building of office blocks	3.00	1.15	A	3.20	1.30	A
6	construction of restrooms, sewers and water supply	3.37	0.86	A	3.60	0.55	A
7	providing cutting-edge technology including internet connectivity and broadband access	3.41	0.86	A	3.60	0.55	A
GRAND MEAN & SD		3.09	0.98		2.99	1.02	

Table 1 shows the responses of lecturers and principal officers on the influence of TETFund on the provision of physical facilities in Federal Universities in South-East, Nigeria. Lecturers and principal officers both agreed that TETFund makes provisions for physical facilities like construction of theatres, classroom and office blocks, restrooms, sewers, water supply and provides cutting-edge technology scored means ranging from 3.00 to 3.80. Lecturers scored a grand mean of 0.98, while principal officers scored a grand mean of 1.02, an indication that TETFund positively influenced the provision of physical facilities in Federal Universities in South-East, Nigeria.

H₀₁: There is no significant difference between the mean ratings of Lecturers and Principal Officers on the influence of TETFund on the provision of Physical Facilities in Federal Universities in South-East, Nigeria.

Table 2: t-test analysis of significant difference among the mean ratings of Lecturers and Principal Officers on the provision of Physical Facilities by TETFund

Respondents	N	\bar{X}	SD	Df	Level of significance	t-cal	t-crit	Remark
Lecturers	668	3.09	0.98					
				666	0.05	1.45	1.968	Retained H_0
Principal Officers	25	2.99	1.02					

shows the results of analysis on significant difference among the mean ratings of lecturers and principal officers on the provision of physical facilities by TETFund tested at 0.05 level of significance. This result showed that the calculated t-value of 1.45 was less than critical value of 1.9680 ($t_{cal}, 1.45 < t_{crit} 1.968$) at 666 degree of freedom (df) and 0.05 level of significance. The null hypothesis was retained; therefore, the data in table 2 provided sufficient statistical evidence to affirm that there is no significant difference between mean rating scores of lectures and principal officers on the provision of physical facilities by TETFund in the Federal Universities.

Research Question 2: How does TETFund influence Staff Training and Development in Federal Universities?

Table 3: Analysis of responses on the influence of TETFund on Staff Training and Development in Federal Universities

S/N	Items	Responses of Lecturers (N=668)			Responses of Principal Officers (N=25)		
	TETFund Influences staff training and development through the following:	\bar{X}	SD	Dec	\bar{X}	SD	Dec
15	providing in-service training for staff personnel	2.81	1.05	A	3.20	.84	A

16	organizing training workshops / seminars for staff	3.25	.91	A	4.00	.00	A
17	sponsoring local conferences	3.04	1.06	A	3.60	.55	A
18	organizing symposiums for academics to enable interchange of ideas in their various fields	3.13	.99	A	3.80	.45	A
19	awarding scholarships to staff for part-time further studies	3.05	1.08	A	3.40	.55	A
20	ensuring effective co-ordination as well as delivery of academic-based intervention programmes	2.71	1.22	A	3.00	1.00	A
21	setting up monitoring committees to ensure effective compliance of staff personnel	3.04	1.07	A	3.40	.89	A
GRAND MEAN & SD		2.95	1.08		3.38	0.73	

Table 3 shows the responses of lecturers and principal officers on the influence of TETFund on staff training and development in Federal Universities in South-East, Nigeria. The two groups of respondents agreed that TETFund positively influenced staff training and development by providing in-service training for staff personnel, organizing training workshops/seminars for staff, sponsoring local conferences among others, with mean scores ranging from 2.71 to 4.0 for both groups. Lecturers scored a grand mean of 2.95, while principal officers scored a grand mean of 3.38. This shows that TETFund positively influenced staff training and development in Federal Universities in South-East, Nigeria.

H₀₂. There is no significant difference between the mean ratings of Lecturers and Principal Officers on the influence of TETFund on Staff Training and Development in Federal Universities.

Table 4: t-test analysis of significant difference among the mean ratings of Lecturers and Principal Officers on the influence on Staff Training and Development

Respondents	N	\bar{X}	SD	Df	Level of significance	t-cal	t-crit	Remark
Lecturers	668	2.95	1.08					
				666	0.05	1.48	1.968	Retained H ₀

Principal Officers	25	3.23	0.85
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From the result on table 6, the calculated t-value of 1.48 was less than critical value of 1.968 ($t_{cal}, 1.48 < t_{crit} 1.968$) at 666 degree of freedom (df) and 0.05 level of significance. The null hypothesis was retained; therefore, the data in table 6 above provided sufficient statistical evidence to affirm that there is no significant difference between mean rating scores of lecturers and principal officers on the influence of TETFund on staff training and development in the Federal Universities.

Discussion of the Findings

Findings on the influence of TETFund on the provision of physical facilities indicated that TETFund makes provision for physical facilities in Federal Universities in South-East Nigeria in all the highlighted items on the questionnaire. It was revealed that TETFund provides many physical facilities such as classroom blocks, lecture theatres, office blocks, and game facilities. The null hypothesis tested here showed a statistically significant difference in the mean ratings of the lecturers and the principal officers on the influence of TETFund on the provision of physical facilities in Federal Universities in South-East Nigeria. The findings align with Ewuim *et al.* (2021), who found that TETFund Interventions in the studied Federal Universities have positively increased the provision of infrastructural facilities. The TETFund is an interventional measure of the Federal Government to tackle inadequate facilities in tertiary institutions, and this is the central role that the agency has been playing over the years since it came into establishment in 2011. However, despite this effort, the researcher observed that many physical facilities in the Federal Universities lack maintenance, which can be attributed to a lack of accessibility or mismanagement of funds. There is no significant difference between the mean rating scores of lecturers and principal officers on the provision of physical facilities by TETFund in the Federal Universities.

Findings on the influence of TETFund on staff development showed that TETFund positively influenced staff training and development through providing in-service training for staff personnel, organizing training workshops/seminars for staff, and awarding scholarships to staff for part-time further studies. On the null hypothesis tested, the mean ratings of lecturers and principal officers did not differ significantly on the influence of TETFund on staff training and development in Federal Universities in South-East Nigeria. The findings are anchored on the Human Relations Theory by Elton Mayo (1953). This theory focuses on the importance of motivation in the workplace, and motivation can be in the form of staff training and development programmes. It develops an inspiring working culture and encourages innovation, ideas, personal growth, and development. Motivated academic staff in the Federal Universities can be more productive, engaging, and committed to their work. This is in line with the findings of Olubusayo *et al.* (2022), who revealed that TETFund policy intervention significantly affects staff development in the studied federal universities in Southwest Nigeria. This supports the findings of Halidu (2015), who showed that staff training and development is the key to achieving organizational success and corporate development. Training and development programmes improve employees' skills and performance at work, and enhance their technical knowledge and wherewithal to withstand the challenges of contemporary times, thus creating practical tools for sustaining and improving workers' productivity. Training and development are the processes that enable tertiary education staff to acquire the knowledge and skills they need to perform their jobs effectively, take up new responsibilities, and adapt to changing circumstances. Thus, they enable tertiary education staff to become more efficient. Ugwuanyi (2014) suggested that TETFund disburse funds generated to all member institutions for supporting staff training and development, amongst other issues. There is no significant difference between the mean rating scores of lecturers and principal officers on the influence of TETFund on staff training and development in Federal Universities.

Conclusion

TETFund plays a vital role in supporting and improving the management of federal universities, particularly in South-East Nigeria. The influence of TETFund is felt by the whole institution, principal officers, lecturers, and students in some core areas, which include the provision of physical facilities and staff training and development.

Recommendations

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

1. TETFund should ensure the use of competent contractors and companies in the construction of physical facilities to ensure quality execution of TETFund building construction projects in the respective institutions.
2. TETFund must improve on its staff training policy to accommodate training and development in the area of science and technology.

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