



## TETFund Intervention and Quality Assurance in Tertiary Institutions in the South-South Zone of Nigeria

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### ABSTRACT.

This study was directed at highlighting Tet-fund Intervention and Quality Assurance on Tertiary Institutions. In essence this research is to ensure the enhancement of qualitative teaching, learning and impactful research in Federal Colleges of Education in South-South Zone-of Nigeria through adequate funding. This research was to investigate the impact of education funding through Tet-fund Educational Tax. This study was also aimed at assessing the extent to which decay in infrastructural facilities in Federal Colleges of Education in South-South Zone of Nigeria had been ameliorated through Tet-fund Interventional funding. The objectives of this study is to examine the extent to which Tet-fund has intervened and enhanced the quality of educational delivery in Federal Colleges of Education in South-South Zone of Nigeria. This research adopted a cross sectional descriptive survey design. A closed-ended questionnaire titled: Tet-fund Intervention and Development in Federal Colleges of Education Questionnaire (TEFIDFCOEQ) was developed and used. This instrument was used to collect data from academic staff, non-teaching staff and students who served as respondents. The population of the study consisted of all Lectures, non-teaching staff and students in Federal Colleges of Education in the South-South Zone of Nigeria. The sample size was two hundred and fifty respondents. Data analysis was carried out through hypotheses testing using Simple Linear Regression on hypotheses one and four and MANOVA on hypotheses two and three. The  $F_{cal}$  ratio stood at 4.41 and 4.96 while the critical values  $f_{\alpha}$  stood at 3.86 and 3.87 at 0.05 level of significance on hypotheses 1 and 2. Since  $F_{cal} > f_{\alpha}$  the null hypothesis was rejected while the alternate hypothesis was retained, this means that there is significance relationship between intervention impact on quality development of tertiary institutions in south-south Nigerian. Analysis on hypotheses two and three. This indicates an upper bound on F that yields a lower bound on the significant level which implies that there is significance difference among tet-fund intervention quality of infrastructure and development of high infrastructure. Based on the results, the researchers recommended that more funds and modern research facilities should be made available with proactive monitoring team within the universities so that the challenges of underfunding and related corrupt practices can be addressed to enhance quality assurance in tertiary institutions with special referenceto Federal Colleges of Education.

**Keyword:** Quality Assurance, Intervention, Development

### Introduction

Arising from the concern that government alone cannot adequately fund educational activities, a special form of tax was introduced. This special taxation culminated in the establishment of Education Tax fund (ETF), which is today known as Tertiary Education Trust Fund (TETFUND). Adavbiele (2016) remarked that funding challenges in the educational system prompted the convention of the "Education Tax fund". Working by stakeholders in the educational sector in six (6) cities of Nigeria in 1999 with the theme "Re-Assessing Nigerian Education Future".

The concept of Education Tax Fund (ETF) was established previously by Education tax Act No. 40 of 1998. The Act amended by tax rate on all assessable profits of incorporated bodies registered in Nigeria. The Federal Government of Nigeria (FGN) in its wisdom promulgated the Education Tax Act due to noticeable decline in educational standards and observable decay in infrastructural facilities at all levels of the education system (Peter, 2015). The result of the falling standards in the Nigeria educational system is the churning graduates with poor skills, knowledge and the requisite competence to boost the productivity of the country.

Tertiary institutions are public or private institutions, schools or centers of higher education that provide post-secondary education offering courses of study leading to the award of degree, certificates or diplomas and conducting researches. Halidu (2015; described Tertiary institution as institutions that admit post-secondary school graduates and are known by the names: Universities, Colleges of Education, Polytechnics, Colleges of Technology, correspondence colleges and several other institutions of higher learning.

To ensure quality assurance, tertiary institutions need funds to carry out qualitative and impactful research. Fund is also required for training and retraining of staff, acquisition of modern and up to date instructional facilities (Rufai, 2012). Tertiary institutions need to be adequately financed to enable them acquire amenities like functional laboratories, libraries, Lecture halls/rooms, offices that will motivate both staff and learners. Adequate funding is the only sure way to the attainment of enhanced quality assurance of higher education in South-South Zone of Nigeria and Nigeria at large.

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### Statement of Problem

A major known problem of tertiary educational institutions in the South- South Zone of Nigeria is inadequate funding. This poor funding is manifested in dilapidated school buildings, absence or poorly equipped Libraries, laboratories and Workshops, over-crowded classrooms, and inadequate lecture theatres. These inadequacies breed secondary challenges like poor lecture delivery, poor performance by students, ineffective researches and examination malpractices.

Inadequate funding of tertiary education in the country has also resulted in poor staff development. Fund is grossly insufficient to finance in-service training programmes, on-the-job training schemes, seminars, workshops and conference to enhance their capacity to mitigate current and modern educational challenges. Most disturbing is the insufficiency of modern communication facilities like public address system, ICT equipment and power generating devices to cope with large class sizes arising from increased school enrollments.

The rot in infrastructural facilities in Colleges of Education in the South- South Zone of Nigeria is the reason for the falling standard of education and closely related to infrastructural rot is the issue of poor staff development. These twin problems arose due to poor funding of colleges of education. If fund is made available through Tet-fund, existing school structures will be renovated, adequate lecture rooms will be provided, more examination halls, modern teaching aids and communication gadgets will be made available. Libraries with books and Laboratories with equipment will be provided to ease teaching and learning. Students' hostels and staff quarters will be built. In- service training programmes, conferences, workshops and seminars can be organized for staff development and enhanced capacity if adequate funds are made available through Tet-fund.

Money is a major catalyst for qualitative research. Research is capital intensive, hence inadequate funds discourages people from venturing into it. If money is made available for research, many people will be encouraged to attempt qualitative researches that will enhance teaching and learning in our tertiary institutions and better livelihood in the society.

Since the advent of ETF, currently known as TETFUND, it was the assumption of government and other stakeholders in the education sector that the hydra-headed challenges in education especially tertiary education would have long been fully mitigated. Consequently, the falling standard in education is a clear indication that there is a missing link between funding and attainment of our educational goals. The big questions begging for solution is that: Has Tet-fund justified its existence? Has fund released by Tetfund to institutions positively impacted the projects on ground?. Again, what happens to fund not accessed and monitoring of projects executed by Tet-fund?

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### Objective

The main objective of this study will be to determine the extent to which TETFUND has intervened and enhances the quality of tertiary educational delivery in South- South Nigeria.

The specific objectives of the study will be

1. To determine the impact of Tet-fund Intervention on Quality Development of Tertiary Institutions in South-South Nigeria.
2. To determine the extent to which TETFUND has contributed to infrastructural development in tertiary institutions in South-South Nigeria.
3. To determine the extent to which TETFUND has contributed to staff training and development in South-South Nigeria.
4. To determine the extent to which TETFUND has contributed to enhance research in tertiary institutions in South-South Zone of Nigeria.

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### Research question

1. What is the extent of Tet-fund intervention impact on the quality development of tertiary institution in south-south Nigeria?
2. To what extent has Tet-fund contributed to quality infrastructure and institutional development in tertiary institution in south-south Nigeria?
3. How has Tet-fund intervention contributed to staff training and development in south-south Nigeria?
4. What is the extent to which Tet-fund intervention has contributed in enhancing research in tertiary institutions in south-south Nigeria?

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## Research Hypotheses

1. There is no significant relationship between Tet-fund intervention impact on quality development of tertiary institutions in south-south Nigerian
2. There is no significant relationship between Tet-fund intervention and the quality infrastructural and institutional development in tertiary institutions in south-south Nigeria.
3. There is no significant impact between Tet-fund intervention and quality staff training and development in tertiary institutions in south-south Nigeria
4. There is no significant impact between Tet-fund intervention and quality research in tertiary institutions in south-south Nigeria

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## Justification of the study

Funding of educational activities is an essential component in the growth and development of any society. In Nigeria generally, TETFUND provides complimentary funding of educational activities, hence its plan of action needs to be adequately studied and evaluated. There is great need to investigate and evaluate the relationship and extent of TETFUND financing of educational activities in the development of colleges of education in South-South Zone of Nigeria.

This study will reveal the extent to which TETFUND has contributed to quality infrastructural development, quality staff training and development and quality research activities in colleges of education in South-South Zone of Nigeria. This study will also establish a correlation between the funds made available by the TETFUND to colleges of education in South-South Zone of Nigeria and the projects on ground. The study under consideration is equally justified as it will reveal bureaucratic bottle necks and ease in accessing TETFUND funds. This study shall as well recommend measures to mitigate challenges encountered (if any) in TETFUND plan of action in its mandate of ensuring quality assurance in the educational sector.

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## Literature Reviewed

Oyedeji (2012), indicated that the quality of teaching and research has fallen considerably because of lack of adequate teaching and research materials, coupled with overcrowded uncondusive teaching and learning environment.

There are different resources needed in any higher institution for effective and efficient learning and teaching to take place, various facilities are needed, and those facilities are acquired with money, with the help of TET-Fund; some of these needs (facilities) are accessible.

TET-Fund has greatly impacted to the growth of Nigerian educational sector. Uzundu (2012) reported that Prof. Mahmud Yakubu in his Media Forum in Abuja said that TET-Fund has sponsored 5,277 lecturers for post-graduate studies overseas between 2009 and 2011. As at then, 1204 out of this number have either started or completed their studies and returned home. Thus, 1759 lecturers on the average have been sponsored from Nigerian public tertiary institutions for post-graduate studies for the past three years. That was said to be the most aggressive training of lecturers in the tertiary institutions ever in the history of higher education in Nigeria. He said that the aim was to enhance staff capacity development as well as improve their ability to deliver quality teaching to students. 'The fund started in 2003 by initiating and making average each university N50 million for young lecturers to go for postgraduate bodies outside the country'

Emphasis was placed on science and technology due to the expensive nature of training within the country. The funding was increased to N60 million in 2009 and then to N80 million. In all each University Federal states on equality basis from 2008 to 2011 have received N240 million for staff training alone. Virtually all the capital projects seen in many of the state institutions are actually ETF funded, and there is no institution in the country, public tertiary institutions, where there are no ETF projects/ (Rufai, 2012).

Other ancillary funding that the agency has taken include the Graduate Teachers Training Scheme, the Academic Publishing Scheme, the National Research Fund, the Almajiri Education Programme, and the Textbooks Distribution Projects for primary and junior secondary schools.

Education Trust Fund (TET-Fund) is an intervention agency set up to provide supplementary support to all levels of Federal Colleges of Education with the main objective of using funding alongside project management for the rehabilitation, restoration and consolidation of tertiary education in Nigeria. Ezeali (2017) studied the impact of TET-Fund intervention on human resources development in government owned tertiary institutions in South Eastern Nigeria (2011-2016). The results of the correlation tests indicated that TET-Fund intervention on training and development has great impact on improved skills and development of the staff of tertiary institutions, and TET-Fund sponsorship of academic staff to conferences and workshops has significant impact on research and academic growth in tertiary institutions. Similarly, Oraka, Ogbodo and Raymond (2013) explored the effect of tertiary education tax fund (TET-Fund) in management of Nigerian tertiary institutions. Based on the analysis, the study found that ETF fund allocations to Nigerian Tertiary Institutions have no correlation with the enrollment ratio of Nigerian Tertiary Institutions. In a related study, Nagbe and Micah (2019) investigated the relationship between tertiary education trust fund and development of tertiary institutions in Nigeria from 2009 – 2017. The findings revealed mixed results. Tertiary trust fund depicted positive and significant relationship with staff training. However, Tertiary trust fund positively correlated with project development, research & journal publications and library development but did not have significant relationship. Anaehobi and Agim (2019) studied TET-Fund intervention and development of university libraries in South East, Nigeria. The findings revealed that the university libraries in South-East, Nigeria

have been able to acquire information resources such as new encyclopedias and other reference sources through TET-Fund intervention, staff in the libraries have benefited from TET-Fund sponsored staff development programmes, the Fund has contributed to physical infrastructure in the libraries, research and publications of books Benchmark Journals and journals executed by library staff in university libraries in South-East Nigeria have been sponsored through TET-Fund intervention

Similarly, Omobude, Ikhisemojie, Oyetunji, and Omorogbe (2017) conducted a study on TET-FUND research grants and sustainability of infrastructural facilities in the University of Benin. The study used data related to the activities of TET-FUND in the University of Benin, these were analyzed and the results of the study revealed among other things that since the inception of TETF-UND, there has been massive infrastructural development in the university, and that this has far increased the carrying capacity of the institution greatly. In the same vein, Briggs (2019) found that TET-Fund research grant has made significant positive impact on improving the educational sector in Nigeria by facilitating various intervention projects. It was equally found that each institution is subject to TET-Fund directives for determining which lecturers became a beneficiary. Meanwhile the principal officers such as Vice Chancellors, Rectors, Provosts/Deputies, Directors of works and librarians were not to be included as beneficiaries. The results further revealed that TET-Fund sharing formulae nationwide for tertiary institutions were 25 percent, 12.5 percent, and 12.5 percent for universities, polytechnics and colleges of education while the remaining 50 percent was distributed to secondary and primary schools.

Adabviele (2016) found that despite the developmental impact in institutions of learning. ETF lacks effective internal control and this has given rise to numerous ills, the institution stands high risk of losing large portion of its resources through wastage and misappropriation. The study also revealed that problems that ETF is facing can be surmounted. They are lack of proper accounting record, lopsidedness in the management of ETF, lack of proper sharing formula of the fund among the tertiary institutions

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## **Research methodology**

### **Research design**

The methodology for this study was the descriptive survey design. Descriptive research design is used to describe characteristics of population being studied. It does not answer questions about how/when/why the characteristic occurred. Rather it addresses the “what” question (what are the characteristics of the population or situation being studied?) the characteristics used to describe the situation, or population are usually some kind of categorical scheme also known as descriptive categories

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## **Research area**

### **Area of the study**

The research area was the South-south zone of Nigeria. The five Federal Colleges within the zone that were covered by the research work are: The Federal College of Education Asaba Delta State, Federal College of Education Obudu in Cross River State, Federal College of Education Technical Omoku in River State, Federal College of Education Ekiadolo in Edo State and Federal College of Education Ibiono-Ibom in Akwa-Ibom State. The institutions in question are highly rated with reputation for good performance among others in the country. The inhabitants are mostly public servants, farmers, fishermen and business men/women who are generally hospitable. The zone is in the subequatorial climatic belt with its warm and rainy season (March-October) and dry equable weather (November-February).

### **Population of the study**

The population consisted of all lecturers, non-teaching staff and students that are in the Federal Colleges of Education in the south-south zone of Nigeria.

### **Sampling technique**

The lecturers, non-teaching staff and students' respondents that are representative of the population were selected through stratified random sampling technique. The different Federal Colleges of Education were designated as clusters or strata where sampling was done. Accordingly a total of two hundred and fifty (250) respondents were selected considering the staff population of each of the Federal Colleges of Education in the South-South Zone of Nigeria. Thus, fifty (50) were drawn from each of the Federal Colleges of Education in the South-South Zone of Nigeria.

### **Instruments for data collection**

The instruments used for data collection included personal (one-on-one) interview and questionnaire developed by the researchers. A closed-ended questionnaire titled: Tet-fund Intervention and Development in Federal Colleges of Education Questionnaire (TEFIDFCOEQ) developed by the researchers and validated by experts in measurement and evaluation was used.

### **Method of data collection**

Traditional medical practitioners' professional information was inferred with the aid of the questionnaire through personal interview. Furthermore, questionnaire were administered directly on the literate respondents and retrieved after due completion.

### Data analysis

The data collected and collated was analyzed using relevant statistical techniques such as simple linear regression and Multivariate analysis.

### Presentation of data

#### Hypothesis one

There is no significant relationship between Tet-fund Intervention Impacts on Quality Development of Tertiary Institutions in South-South Nigerian

**Table1**

Result of simple linear regression analysis of the significant relationship between Tet-fund Intervention Impactson Quality Development of Tertiary Institutions in South-South Nigerian

Model	Sum of square	df	Mean square	F <sub>cal</sub>	Sign
Regression	40.87	1	40.87		
Residual	2300.02	248	9.274	4.41	.04
Total	2340.90	249			

At .05 level of significance, df=1 and 248

The result of table 1 revealed that the cal. F<sub>cal</sub> values of 4.41 is greater than the critical F-value of 3.86 at 0.05 with 1 and 248 degree of freedom consequently. Howas rejected and it was concluded from the result that there is a significance relationship between Tet-fund intervention impacts on quality development of tertiary institutions in South-South Nigerian. The criteria of determination of 0.13 was low (weak positive relationship) and 1.7 of relationship

#### Hypothesis two

There is no significant relationship between Tet-fund intervention and the quality infrastructural and institutional development in tertiary institutions in South-South Nigeria.

Table 3

#### Grand Mean

Dependent Variables	$\bar{X}$	Lower bond	Upper bond
IQ	15.45	15.13	15.78
ID	14.16	13.82	14.50

95% confidence interval

This table shows the descriptive statistics which provide the mean scores of tet-fund intervention, Quality infrastructure and development

#### Multivariate test

Source	WilksLamba	Pillai's	Hotelling's	df <sub>1</sub>	df <sub>2</sub>	F	sig
Trace							
IQ	.635	.399	.522	6	243		.00
ID	.03	.987	76.68	6	243	10.3	.00
IT	1.00	.00	.00	6	243		

This table shows the descriptive statistics which provides the mean scores of tet-fund intervention qualify of infrastructural and development is higher institutions. In the test of Ho the statistics is an upper bound on F that yields a lower bound on the significant level which implies that there is significance difference among tet-fund intervention quality of infrastructure and development of high infrastructure. This has ar-value of .151 which indicates a low strength and 24.27 variation of provision of quality and development in tertiary institutions in South-South Nigeria.

#### Hypothesis three

There is no significant impact between tet-fund intervention and quality staff training and development in tertiary institutions in South-South Nigeria.

Table 3

**Grand Mean**

Variables	$\bar{X}$	Lower bond	Upper bond
QD	13.57	13.19	13.960
QST	15.18	19.56	15.81

This table shows the descriptive statistics which provides the mean scores of tet-fund intervention and staff strength development

**Multivariate test**

Source	W.lamba	Pillai's	Hotelling's	SS	MS	df <sub>1</sub>	df <sub>2</sub>	F	sig
Trace									
QD	.68	.33	.46	629.75	104.96	6	243	5.94	.00
QST	.020	.02	49.72	652.8	108.72	6	243		.00

The coefficient of determination is low strength correlation of .269 and 12.6% provision. The statistics is an upper bound on F that yields a lower bound on the significant level. Thus we reject the null hypothesis and conclude that Tet-fund intervention has a significant relationship on quality staff training in tertiary institutions in South-South zone Nigeria.

**Hypothesis four**

There is no significant impact between Tet-fund intervention and quality research in tertiary institutions in South – SouthNigeria.

**Result of simple linear regression analysis of the significant impact between Tet-fund intervention and quality research in tertiary institutions in South – South Nigeria**

Model	Sum of square	Df	Mean square	F <sub>cal</sub>	Sign
Regression	81.54	1	81.54		
Residual	4064.64	248	16.46	4.98	.027
Total	4146.18	249			

At .05 level of significance, df=1 and 248

From the result in table 4 above the cal F value of 4.98 of 0.05 level of significance F(1 and 248) =3.89 since the Fcal is greater than the critical F- Value, significant relationship is rejected and there is significant impact between Tet-fund intervention and quality research in tertiary institutions in South – South Nigeria. The criteria of determination of .14 was low (weak positive relationship) and 1.6 of relationship.

The findings identified the contributions of Tet-fund on infrastructural development to include provision of building structures, provision of seats in lecture hall, school library materials, laboratory equipment, accommodation, construction of roads and drainages.

**Discussion of findings**

A critical analysis of hypothesis one indicated a significant relationship in Tet-fundintervention on overall quality development of tertiary institutions in South-South Nigeria. Enormous expansions in structures and development of new programmes in tertiary institutions in Nigeria were facilitated through Tet-fund. Malaolu and Ogbuabor (2013) showed that training and manpower development through Tet-fund enhanced job performance and productivity and resulted in quality development of tertiary institutions in Nigeria.

The findings of hypothesis two revealed a significant impact on Tet-fund intervention on quality infrastructure and institutional tertiary institutions in South-South Nigeria. The positive relationship is an indication that with increased Tet-fund intervention, more significant development will be noticed in tertiary institutions in South-South Nigeria. The findings indicated that Tet-fund intervention has improved physical infrastructure in tertiary institutions in South-South Nigeria. The study results are supported by the findings of Udu and Nkwede (2014) and Nduagu and Saidu (2021) which reported that Tet-fund intervention in Nigeria institutions impacted positively on infrastructural development with high potential on sustainability. Nduagu et al. (2015) concluded that Tet-fund has made tremendous impact in infrastructural development across board in Nigeria.

The findings on hypothesis three showed that Tet-fund intervention impact has a significant positive relationship with quality staff training and development in South-South Nigeria.

The r-value (0.269) is an indication that with increased Tet-funding, more staff will be trained and re-trained. This finding is further supported by the work of Suleiman (2019) who reported that prior to the advent of Tet-fund only about 40% of academic staff in Nigeria Tertiary Institutions had a Ph.D, but today this percentage has increased to about 70% due to Tet-fund interventions. Malaolu and Ogbuabor (2013) stated that Tet-fund intervention in staff training and development which is facilitated through conference, workshop training and seminar locally and internationally has enhanced workers job productivity and organizational performances of tertiary institutions in Nigeria. Udu and Nkwede (2014) also found that increased Tet-fund intervention at Ebonyi State University increased staff training and re-training.

An analysis of hypothesis four indicated that there is a significant relationship between Tet-fund intervention and quality research in tertiary institutions in South Southern Nigeria. This finding is in line with the reports of Peter (2015) and Onwuchekwa (2016) that Tet-fund encourages and enhances scope of research activities through provision of research facilities and grants in tertiary institutions.

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## Conclusion

This study assessed the impact of Tet-fund intervention on quality development, infrastructural development, staff training and re-training and quality of research. Tet-fund intervention has greatly changed the outlook of most tertiary institutions in South-South Nigeria, has had a face lift and boosted the quality of teaching and learning since the advent of Tet-fund in Nigeria.

The study revealed that Tet-fund intervention has enhanced the quality of teaching and learning in the study area. The study concluded that Tet-fund intervention has caused the overall quality development of tertiary institutions in the area. The study also found that Tet-fund intervention has a significant impact on physical infrastructural development (lecture halls, hostel and staff accommodation, seats, laboratory equipment, library materials, offices, vehicles for ease of movement etc). Tet-fund has also enhanced teacher training and re-training as well as research activities.

Consequently, Tet-fund should be supported by all stakeholders so as to continue delivery on its mandate. Its funding arrangements should be enhanced and made more efficient. This will enable Tet-fund scale up her infrastructural development, staff training and research enhancement capacity in tertiary institutions in South-South Nigeria and beyond.

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## Recommendations

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

- i. Chief Executives of tertiary institutions should carry out more enlightenment campaigns in educating staff on how to access Tet-fund sponsorships on higher degrees, seminars, conferences and workshops.
- ii. Tet-fund should evolve an efficient mechanism on monitoring of approved projects implementation and completion of abandoned ones.
- iii. Tet-fund should make additional funds available to beneficiaries, to mitigate rising naira to dollar exchange rates.

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