Tertiary Education Trust Fund Intervention on Physical Infrastructural Development and Financial Resource Generation in Public Universities in South East Nigeria

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Abstract

The insufficient financial allocation and inadequate supply of basic physical infrastructural facilities in Nigerian public universities gave rise to this study on Tertiary Education Trust Fund (TETFund) intervention on physical infrastructural development and financial resources generation in Public Universities in South East, Nigeria. Two research questions guided the study while two hypotheses was tested at 0.05 level of significance. The study adopted a descriptive survey design. The population of the study comprised all the 231 staff from the five (5) federal universities in South East, Nigeria. This consisted of 16 staff in TETFund offices and 215 Heads of Departments in the five federal universities in South East, Nigeria. The entire population was used as the study sample purposively. The instrument used for data collection was a researcher developed questionnaire. The instrument was validated and the reliability of the instrument was established using Cronbach alpha to determine the internal consistency which yielded a reliability index of 0.72. In analyzing the data, mean scores and standard deviation were used to answer the research questions. The t-test was used to test the hypotheses at 0.05 level of significance. The findings revealed among others that, TETFund intervention had significant impact on physical infrastructural development in federal universities in South East, Nigeria. Based on the findings, it was recommended among others that, TETFund should improve its intervention in providing physical infrastructural facilities towards ensuring qualitative university education in public universities in South East, Nigeria.

Keywords: Tertiary Trust Fund, physical Infrastructural Development, Public Universities.


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Introduction

The decay in Nigeria's university education can be deduced from the current world ranking of universities. According to the 2023 web metric rankings, there is no Public Nigerian University among the first 20 universities in Africa and among the first 1,500 in the world. There is no public university in the south east geopolitical zone of Nigeria listed among the first 60 in the 2023 African ranking of universities. In as much as one cannot be absolute about the quality implied in the world university ranking, it however does show a trend of relative qualities in university education among countries. From the rankings, it is obvious that the quality of university education in Nigeria especially in the south east is on the decline. The scenario appears worrisome when viewed against the background that Nigeria once served as the hub of university education in the West-African sub-region, and indeed in Africa as a whole; and also from the standpoint of the rationale behind the establishment of university education in Nigeria among which is to maintain quality.

Igbogbor (2012) maintained that certificates obtained in Nigeria are now subjected to further tests outside the country and further emphasized that the educated and the wealthy Nigerians now send their children to other African countries to get what they adjudge to be better education. This tends to negate the tenets of university education which is essentially an organisation established to produce quality workforce for national development. University education is a vehicle for economic, political, social and technological development of any nation. Onokerhoraye and Nwoye in Ogbonnaya (2005) stated that, through university education, new knowledge and skills are acquired for the transfer, adaptation and dissemination of knowledge generated elsewhere in the world. Ukala and Nwabueze (2014) viewed university education as a central system for economic and political development, which is vital to global competitiveness in an increasing knowledge production and development. In universities, teaching, learning, administration, research processes and community service take place through proper utilization and management of educational resources for individual growth as well as national development (Nwabueze & Nwokedi, 2016). University is a tertiary institution on which the future of every country depends, because it produces elites for the growth and technological advancement of every country at a given period of time (kpokpo, 2018). Hence, universities have the major responsibility of equipping individuals with advanced knowledge and skills required for positions in government, business, engineering, marketing, medicine, research and sciences. Harvey (2004) defined university education as a non-compulsory education provided to train the younger ones to become specialists in their areas of specializations. It is the training delivered in universities through teaching, which prepares individual for future works in various sectors of the economy (kpokpo, 2018). University education equally means the totality of general and specialized knowledge and skills that enable university graduates to solve problems they may encounter in industries or perform scientific research as well as pedagogical work within the area of specialized knowledge that they have acquired (Ukala, Madumere-Obike & Nwabueze, 2013).

University education equips individuals with new knowledge and skills to participate in nation building. Proper management of university education increases staff and students’ productivity through resource mobilizations for institutional growth and national development (Jaja, 2013). Hence, university education management is a systematic process of making use of human resources (academic and administrative staff) as well as the non-human resources (school buildings, instructional resources, finance and time) to achieve the goals and objectives of the institution. It involves proper planning of school activities, controlling, organizing, staffing, leading, coordinating and directing the human and non-human activities needed for students’ productivity and global competitiveness. Proper management of educational resources in universities increases staff and students’ productivity for institutional growth and national development. Hence, students’ productivity and institutional growth can be achieved through proper management of educational resources.

The provision of the much needed manpower to accelerate the growth and development of the economy has been said to be the main relevance of university education in Nigeria (Ibukun, 1997). The goals of tertiary education in Nigeria were aptly spelt out by the Federal Government of Nigeria in the National Policy on Education (2013) as follows, to:
a. contribute to national development through high level manpower training.
b. develop and inculcate proper values for the survival of the individual and society.
c. develop the intellectual capability of individual to understand and appreciate their local and external environments.
d. acquire physical, intellectual, technical and professional skills, which will enable the individuals to be self-reliant and useful members of the society.
e. promote and encourage scholarship, entrepreneurship and community service.
f. forge and cement national unity; and

g. promote national and international understanding and interaction.

It is in recognition of these goals that the Nigeria government commits immense resources to ensure the provision of university education for its citizens and also tailored their policies towards ensuring that education is made accessible to the generality of its citizenry. Since the inception of university education in Nigeria in 1955 with only one public university (University of Nigeria, Nsukka) and its formal opening on 7th October 1960, the demand for university education has been on the increase. In order to take care of the increasing demand for university education.

Public universities are referred to as those universities owned by the government (state or federal government), and are funded by the government through grants for personnel costs; research funding and capital expenditure (Odebiyi & Aina, 2009). For the past 20 years, the Nigeria university education system has been going through series of reforms to increase access and quality and to ensure both internal and external efficiency of the system. Internal efficiency in terms of graduating students at record time, with very few or no drop-out at all and external efficiency in terms of producing what the labour market would absorb on graduation to reduce unemployment to the barest minimum or to totally eliminate unemployment (Ajadi, 2010). In order to ensure adequate financing and that the set goals of university education were achieved, the Federal government of Nigeria initiated and established Tertiary Education Trust Fund (TETFund).

Management in education refers to a process of making use of the available resources towards the achievement of educational goals and objectives. Oragwu and Nwabueze (2019) stated that resources are stock or supplies of money, materials, staff and other assets that can be drawn by a person or an organization to function efficiently and effectively for university benefits. Management of university resources could be the systematic coordination of available resources (human, material, time, energy and funds) in the university through proper organization for quality teaching and learning geared towards the actualization of institutional set goals and objectives (Nwabueze, 2017). It is a distinct process consisting of activities such as planning, organizing, actuating and controlling of educational resources aimed at actualizing individual growth and institutional development. University management plays a vital role in fostering social cohesion, reducing inequalities and raising the level of knowledge, skills and competences in society. It is the initiative by university managers and administrators to properly and effectively attend to the concerns, queries, proposals, grievances and feedbacks of students, academic and non-academic staff promptly for improved productivity (Kpokpo, 2018). Hence, management of university resources is a process demanding the performance of specific functions required for quality outputs from university institutions.

The management of these resources available in universities could be defined as the systematic process of controlling and directing human resources (academic and administrative staff) for knowledge building as well as the non-human resources (school buildings, instructional resources, energy, finance and time) to achieve the goals and objectives of universities (Nwabueze, 2016). All these resources can be managed properly by the administrative heads of universities to achieve the objectives of establishing the universities. Universities in Nigeria are owned by the state government, federal government, individuals and organizations. The focus of this study was on the Federal Universities in South East, Nigeria. The universities in the zone have experienced so many setbacks in the management of educational resources for over twenty (20) years both in the provision and maintenance of the needed resources, which eventually had made the utilization of these resources ineffective. Even when few non-human resources
are available, the human resources available to utilize the resources are poorly managed and motivated. Poor management of educational resources had led to series of industrial action (Strikes) by the lecturers, which had affected the quality of graduates produced from Nigeria universities.

The universities are disposed to research, teaching and training of quality graduates for both the intermediate and higher education sectors, but the resources needed to achieve quality education seem to be poorly managed. The poor management of educational resources in the federal universities in South East, Nigeria seems to affect the academic programmes negatively. These poor management practices seem to create poor lecturers’ attitude to work and managerial ineffectiveness in universities. Some of the administrative heads of these universities seem not to perform their duties as expected due to poor management of educational resources in the universities in South East leading to poor delivery of instructions to the students, which negatively affect their academic productivity. The unavailability and poor utilization of these educational resources in universities in South East, Nigeria had really affected the university administrative functions, academic instructions and students’ achievements, which calls for the assistance of TETFund in the management of universities in South East (Ukala & Nwabueze, 2014).

These setbacks made the Nigeria Government to establish an intervention agency known as ‘Tertiary Education Trust Fund (TETFund)’ to assist tertiary institutions in Nigeria to manage educational resources properly for quality education delivery. Tertiary Education Trust Fund (TETFund), which started as Education Tax Fund (ETF) in 1993 in pursuance of the Education decree of 1993, as an Intervention Fund to administer and disburse 2% education tax imposed on profits of all registered companies operating in Nigeria (TETFund, 2012). The ETF started off well, intervening at all aspects of public education, but became overburdened, overstretched and less effective mainly due to inadequate funding and expanded scope (Udu & Nkwede, 2014). Subsequently, in 2011, a Tertiary Education Trust Fund (TETFund) replaced the ETF with special focus on improving and sustaining education in States and Federal Tertiary Institutions using the same 2% education tax. Specifically, the TETFund has the mandate to intervene and mitigate the apparent lingering problems noticed in the education sector since the early 1990s, which are often attributed to the inadequacy of infrastructural, academic learning facilities and funding (Udu & Nkwede, 2014). Generally, TETFund is responsible for the repositioning of public tertiary institutions in Nigeria by translating vision into a strategic plan for promoting higher education.

TETFund was introduced in Nigeria to support the students and academic staff in knowledge building through fund generation and disbursement for knowledge management, skill acquisition through research and development programmes (Federal Republic of Nigeria, 2011). The major areas in universities where TETFund assistance are needed in the management of universities include: academic staff management, infrastructural management, students’ management, and financial management (Ukala & Nwabueze, 2014).

The contributions and impact of TETFUND to universities for research and global development include: the provision of buses to convey staff/students for lectures, building hostels for students, building classroom blocks for teaching/learning, provision of funds for school development, and provision of learning materials/equipment to schools (Ukala & Nwabueze, 2014). The school buses provided through TETFund interventions are used to convey staff/students within and outside the school for academic activities; hostels provided for students are used for accommodation; classroom blocks are used for teaching/learning/examinations; and funds provided by TETFUND are used for school development, procurement of learning materials/equipment for creativity and capacity building (Aprebo & Onyeike, 2018).

Unfortunately, all the above targets are hard to actualize due poor fund management and encouragement from the Government, and as such require the intervention of TETFund for adequate management of the institutions. The challenges inhibiting the proper management of funds for university development include: mismanagement of funds for institutional underdevelopment, diversion facilities provided by TETFUND into private use, poor management of educational facilities by students, and poor maintenance of the available educational resources (Ukala & Nwabueze, 2014). These challenges affect the management of students’ academic progress and academic staff capacity building. Academic staff
management is the systematic management of staff in the areas of promotion, condition of service, grants for research and development, accommodations, transport allowances, academic scholarships, health and safety management, and motivational packages through adequate provision of funds by TETFund. The funds generated by TETFund are disbursed as research fund grants for training, professional development and knowledge building among academic staff of universities, as well as the development of physical infrastructure. TETFund contributes maximally in erecting buildings such as staff offices, classroom blocks, libraries, laboratories, and ICT facilities needed for the development of middle level manpower skills in universities (Ukala & Nwabueze, 2014). Hence, there is need for TETFund interventions in universities in Nigeria generally, and in south-east particularly. With the effort of TETFund to improve access to quality education in Nigeria tertiary institutions, it had sponsored over 26,840 academic staff who benefitted from staff training and development with some of them studying outside Nigeria and over 1,101 presidential scholarships awarded to graduates for innovation and development to study in 25 top universities in the world, but federal universities in south east, Nigeria have only benefitted little (Nagbi & Micah, 2019). Amongst other TETFUND achievements in Nigeria universities are over 89 academic journal publications and 46 manuscript developments, of which the majority of staff that benefited are from the North-East, North-West, North-Central, South-West and South-South, Nigeria (Abubakar, Musa & Muhammad, 2019). According to Abubakar, Musa and Muhammad (2019), N3billion seed grant was set aside to serve as research fund to encourage institution-based research, but universities in South-East, Nigeria have benefited little or none from the project. Also, over 5,999 conference attendances where academic staff are sponsored to various places in the world for interaction with other colleagues to gain ideas and bring these ideas back home had been sponsored by TETFund, but academic staff of universities in South-East, Nigeria seem to have benefited little or none (Larry & Joseph, 2014). Could it be that the university management are not managing the TETFund financial allocations to universities in south east Nigeria as expected, or is it that the university management divert these funds into private use or that the allocations are partially not allocated to the universities by the TETFund management?

Despite the successes recorded with regards to TETFund intervention, Nigeria are still facing problems and challenges in assessing the funds generated through TETFund interventions. These universities have been complaining of poor infrastructural resources which affect the building of knowledge and skills negatively, lecturers seem not receive research grants expected of them for capacity building and development among other challenges. This poor management of educational resources seems not to have changed much as there are still cases of inadequate classrooms, lecture halls and teaching aids, and the issues of poor capacity building, high turnover of workers and poor library services (Nwaogwugwu & Nwaogwugwu, 2020). According to Nagbi and Micah (2019), the attention of government has been drawn to the “sorry state” condition of Nigeria universities by stakeholders, but their effort seems to be neglected. The infrastructural facilities provided in public universities are not adequate when compared to their counterparts in other geopolitical zones in the country. These and other factors seem to have been the causes of poor ranking of universities in the southeast and of course low productivity on the part of lecturers. One begins to wonder if TETFund is really discharging their duties in terms of making provisions for infrastructural facilities and financial resources generation for universities in south east. It was against this background that this study was necessitated.

Statement of the Problem

Due to the seemingly decline in university education in recent years, the accolades attached to Nigerian university education seem to be fading away. There have been many reported cases of examination malpractice as students’ evaluation process do not seem to be standardized perhaps due to inadequate provisions of adequate lecture halls and other infrastructural facilities like laboratories and libraries. Nigeria Employers Consultative Association ((NECA) 2000) asserted that companies were not recruiting but adopting employment protection strategies due to the very poor-quality graduates produced in Nigeria, who do not meet the demands of the industries. This tends to negate the tenets of university which is essentially an institution established to produce quality workforce for national development.
The recent developments in the Nigerian university system and its poor rankings in Africa and the world in general indicate that all is not well as expected with ensuring quality in the Nigeria public university system. Could it be that TETFund interventions on physical infrastructure development and financial resources generation are not adequate provided for effective management of public universities especially in the south east? If these trends go on unabated, the Nigeria university education might end up in a mess as regards to ensuring qualitative education. It was in the light of these and other related problems that this study was necessitated.

**Purpose of the Study**

The aim of this study was to assess the impact of Tertiary Education Trust Fund intervention on physical infrastructural developments and financial resources generation in public universities in South East, Nigeria. Specifically, the study identified the following:

1. the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria;
2. the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria.

**Research Questions**

The following research questions guided the study:

1. What is the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria?
2. What is the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria?

**Hypotheses**

The following null hypotheses were tested at a 0.05 level of significance.

1. There is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria.
2. There is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria.

**Research Method**

This study adopted a descriptive survey design. The study was carried out in the South-East Nigeria. There are five states in the zone, and they include: Abia, Anambra, Ebonyi, Enugu, and Imo. The population of the study comprised all the 231 staff from the five (5) federal universities in South East, Nigeria. The entire population comprising 231 TETFund staff and Heads of Departments in the five federal universities in South East, Nigeria were used as the study sample purposively in this research. This consisted of 16 staff in TETFund offices and 215 Heads of Departments in the five federal universities in South East, Nigeria.

The instrument used for data collection was a structured questionnaire developed by the researcher from views of experts and literature reviewed. The questionnaire was subjected to face validation using three experts who are lecturers; two in the Department of Educational Management and Policy and one from Measurement and Evaluation in the Department of Educational Foundations, all in the Faculty of Education, Nnamdi Azikiwe University, Awka. Cronbach alpha method was used to determine the internal consistency (reliability) of the instruments which yielded coefficient of 0.72. The instrument was administered to the respondents by the researcher with the help of 10 research assistants. Mean scores
and standard deviation were used as the statistical tools to answer the research questions while the t-test was used to test the hypotheses at a 0.05 level of significance.

Results

Research Question 1
What is the impact of TETFund intervention on physical infrastructural in public universities in South East, Nigeria?

Table 1. Mean Scores and Standard Deviation of TETFund Staff and Heads of Departments on the Impact of TETFund Intervention on Physical Infrastructural in Public Universities

<table>
<thead>
<tr>
<th>S/ N</th>
<th>Impact of TETFund Intervention on physical infrastructural development in Federal Universities include:</th>
<th>TETFund Staff (16)</th>
<th>HODs (215)</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Building research theatre for research engagements and knowledge building</td>
<td>3.50</td>
<td>3.47</td>
<td>0.45</td>
</tr>
<tr>
<td>2.</td>
<td>Erecting conducive staffrooms for academic staff to induce active work performance</td>
<td>3.38</td>
<td>3.45</td>
<td>0.45</td>
</tr>
<tr>
<td>3.</td>
<td>Building good classroom blocks to accommodate the modern day technology transfer and competitive advantage</td>
<td>3.50</td>
<td>3.47</td>
<td>0.45</td>
</tr>
<tr>
<td>4.</td>
<td>Building libraries in universities to accommodate modern day instruction</td>
<td>3.50</td>
<td>3.49</td>
<td>0.45</td>
</tr>
<tr>
<td>5.</td>
<td>Constructing scientific laboratories to enhance academic growth</td>
<td>3.56</td>
<td>3.38</td>
<td>0.45</td>
</tr>
<tr>
<td>6.</td>
<td>Erecting workshop centers in universities to accommodate modern day instructional activities</td>
<td>3.50</td>
<td>3.35</td>
<td>0.46</td>
</tr>
<tr>
<td>7.</td>
<td>Building ICT centers where e-learning can take place for enhanced academic productivity</td>
<td>3.44</td>
<td>3.37</td>
<td>0.46</td>
</tr>
<tr>
<td>8.</td>
<td>Building good staff living quarters that would be conducive for knowledge building and construction</td>
<td>3.31</td>
<td>3.46</td>
<td>0.45</td>
</tr>
<tr>
<td>9.</td>
<td>Promoting the installment of laboratory equipments for practical activities in schools</td>
<td>3.63</td>
<td>3.46</td>
<td>0.45</td>
</tr>
<tr>
<td>10.</td>
<td>Ensuring that recent textbooks are provided in the libraries for knowledge sharing/exchange</td>
<td>3.56</td>
<td>3.47</td>
<td>0.45</td>
</tr>
<tr>
<td>11.</td>
<td>Building quality assurance units in universities to improve job performance among staff</td>
<td>3.50</td>
<td>3.47</td>
<td>0.45</td>
</tr>
<tr>
<td>12.</td>
<td>Building sports facilities in universities to improve health status of staff</td>
<td>3.69</td>
<td>3.54</td>
<td>0.44</td>
</tr>
</tbody>
</table>

Aggregate Mean scores

<table>
<thead>
<tr>
<th>Mean</th>
<th>St.D</th>
<th>Mean</th>
<th>St.D</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.51</td>
<td>1.63</td>
<td>3.45</td>
<td>0.45</td>
<td>Agreed</td>
</tr>
</tbody>
</table>

Data on Table 1 present the mean scores and standard deviation of TETFund Staff and Heads of Departments on the Impact of TETFund Intervention on physical infrastructural development in public universities in South East, Nigeria. The respondents agreed on all the items presented in the table with high mean scores above the mean criterion of 2.50. From the analysis, it was indicated that the higher the mean score, the lower the standard deviation and vice versa.

The aggregate mean scores of 3.24 and 3.32 for TETFund Staff and Heads of Departments indicated that they agreed on the items in the Table. Therefore, the Impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria include: building research theatre for research engagements and knowledge building, erecting conducive staffrooms for academic staff to induce active work performance, building good classroom blocks to accommodate the modern day technology transfer and competitive advantage, building libraries in universities to accommodate modern day instruction, constructing scientific laboratories to enhance academic growth, and erecting workshop centers in universities to accommodate modern day instructional activities. Others include: building ICT centers where e-learning can take place for enhanced academic productivity, building good staff living...
quarters that would be conducive for knowledge building and construction, promoting the installment of laboratory equipment for practical activities in schools, ensuring that recent textbooks are provided in the libraries for knowledge sharing/exchange, building quality assurance units in universities to improve job performance among staff, and building sports facilities in universities to improve health status of staff.

**Research question 2**

What is the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria?

**Table 2. Mean Scores and Standard Deviation of TETFund Staff and Heads of Departments on the Impact of TETFund Intervention on Financial Resource Generation in Public Universities South East, Nigeria**

<table>
<thead>
<tr>
<th>S/ N</th>
<th>Impact of TETFund Intervention on financial resource generation in federal universities include:</th>
<th>TETFund Staff (16)</th>
<th>HODs (215)</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Mean</td>
<td>St.D</td>
<td>Mean</td>
</tr>
<tr>
<td>13.</td>
<td>Administers the tax imposed by the act to universities for institutional growth</td>
<td>3.63</td>
<td>1.59</td>
<td>3.47</td>
</tr>
<tr>
<td>14.</td>
<td>Disburse the education tax to university institutions for academic progress</td>
<td>3.44</td>
<td>1.64</td>
<td>3.46</td>
</tr>
<tr>
<td>15.</td>
<td>Monitor the education tax to university institutions for effective management of educational resources</td>
<td>3.38</td>
<td>1.66</td>
<td>3.44</td>
</tr>
<tr>
<td>16.</td>
<td>Collaborate with industries to finance universities for improved productivity</td>
<td>3.50</td>
<td>1.63</td>
<td>3.43</td>
</tr>
<tr>
<td>17.</td>
<td>Provides scholarship for teaching staff growth</td>
<td>3.31</td>
<td>1.67</td>
<td>3.50</td>
</tr>
<tr>
<td>18.</td>
<td>Provides scholarship for students’ knowledge building</td>
<td>3.31</td>
<td>1.67</td>
<td>3.49</td>
</tr>
<tr>
<td>19.</td>
<td>Supports local sponsorship for Ph.D. based disciplines</td>
<td>3.38</td>
<td>1.66</td>
<td>3.48</td>
</tr>
<tr>
<td>20.</td>
<td>Supports sponsorship for Masters degree based disciplines</td>
<td>3.31</td>
<td>1.67</td>
<td>3.50</td>
</tr>
<tr>
<td>21.</td>
<td>Attracting foreign aids that would enhance quality education in universities</td>
<td>3.56</td>
<td>1.62</td>
<td>3.49</td>
</tr>
<tr>
<td>22.</td>
<td>Provides funds for the management of research facilities</td>
<td>3.69</td>
<td>1.58</td>
<td>3.45</td>
</tr>
<tr>
<td></td>
<td>Aggregate Mean scores</td>
<td>3.45</td>
<td>1.63</td>
<td>3.47</td>
</tr>
</tbody>
</table>

Data on Table 2 present the mean scores and standard deviation of TETFund Staff and Heads of Departments on the Impact of TETFund Intervention on financial resource generation for the management of public universities in South East, Nigeria. The respondents agreed on all the items presented in the table with high mean scores above the mean criterion of 2.50. From the analysis, it was indicated that the higher the mean score, the lower the standard deviation and vice versa.

The aggregate mean scores of 3.48 and 3.45 for TETFund Staff and Heads of Departments indicated that, they agreed on the items in the Table. Therefore, the Impact of TETFund intervention on financial resource generation for the management of public universities in South East, Nigeria include: administering tax imposed by the act to universities for institutional growth, disbursing the education tax to university institutions for academic progress, monitoring the education tax to university institutions for effective management of educational resources, collaborating with industries to finance universities for improved productivity, providing scholarship for teaching staff growth, supporting local sponsorship for Ph.D. based disciplines, supporting sponsorship for Masters degree based disciplines, attracting foreign aids that would enhance quality education in universities, and providing funds for the management of research facilities.

**Ho1:** There is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria.
Table 3. Summary of T-Test Analysis on the Difference Between the Mean Scores of TETFund Staff and Heads of Departments on the Impact of TETFund Intervention on Physical Infrastructural Development in Public Universities in South East

<table>
<thead>
<tr>
<th>Staff</th>
<th>N</th>
<th>Mean</th>
<th>St.D</th>
<th>df</th>
<th>t-calculated value</th>
<th>t-critical value</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>TETFund</td>
<td>16</td>
<td>3.51</td>
<td>1.63</td>
<td>229</td>
<td>0.147</td>
<td>±2.00</td>
<td>Accept Ho1</td>
</tr>
<tr>
<td>HODs</td>
<td>215</td>
<td>3.45</td>
<td>0.45</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Data presented on Table 3 showed the summary of t-test analysis on the difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria. The null hypothesis was accepted because the t-calculated value of 0.147 is less than the t-critical value of ±2.00 at 229 degree of freedom and 0.05 level of significance. This implies that, there is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria.

**Ho2:** There is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria.

Table 4. Summary of T-Test Analysis on the Difference Between the Mean Scores of TETFund Staff and Heads of Departments on the Impact of TETFund Intervention on Financial Resource Generation in Public Universities in South East Nigeria

<table>
<thead>
<tr>
<th>Staff</th>
<th>N</th>
<th>Mean</th>
<th>St.D</th>
<th>df</th>
<th>t-calculated value</th>
<th>t-critical value</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>TETFund</td>
<td>16</td>
<td>3.45</td>
<td>1.63</td>
<td>229</td>
<td>-0.049</td>
<td>±2.00</td>
<td>Accept Ho1</td>
</tr>
<tr>
<td>HODs</td>
<td>215</td>
<td>3.47</td>
<td>0.45</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Data presented on Table 4 showed the summary of t-test analysis on the difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on financial resource generation for the management of public universities in South East, Nigeria. The null hypothesis was accepted because the t-calculated value of -0.049 is less than the t-critical value of ±2.00 at 229 degree of freedom and 0.05 level of significance. This implies that, there is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria.

**Discussion of Findings**

**TETFund Intervention on Physical Infrastructural Development**

The findings of the study revealed that, the impact of TETFund intervention on physical infrastructural development in public universities in South East, Nigeria include: building research theatre for research engagements and knowledge building, erecting conducive staffrooms for academic staff to induce active work performance, building good classroom blocks to accommodate the modern day technology transfer and competitive advantage, building libraries in universities to accommodate modern day instruction, constructing scientific laboratories to enhance academic growth, and erecting workshop centers in universities to accommodate modern day instructional activities. Others include: building ICT centers where e-learning can take place for enhanced academic productivity, building good staff living quarters that would be conducive for knowledge building and construction, promoting the installment of laboratory equipments for practical activities in schools, ensuring that recent textbooks are provided in the libraries for knowledge sharing/exchange, building quality assurance units in universities to improve job performance among staff, and building sports facilities in universities to improve health status of staff.
The test of hypothesis showed that, there is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on physical infrastructural development for the management of federal universities in South East, Nigeria. Both TETFund staff and heads of departments agreed that TETFund intervention on physical infrastructural development improves knowledge creation for the management of federal universities. The finding is not surprising, because a visit to the public Universities in South East, Nigeria showed evidence of TETFund intervention on physical infrastructural development. In Nnamdi Azikiwe University for instance, TETFund built the University ICT centre, new Faculty of Education building and the Postgraduate school block. At the University of Nigeria,Nsukka, the set-up office block for staff of the Faculty of Education and currently setting-up office block for staff of the Adult Education Department are being sponsored by TETFund.

Physical infrastructural facilities’ management when adequately addressed in universities aid academic staff to be productive and students’ learning outcomes in the school system. Physical infrastructures such as classrooms, departmental libraries, computer laboratories, learning equipment, workshop buildings, seminar rooms, conference halls, staff offices, and the needed equipments (internet facilities, computers, projectors, classroom furniture, most current books, soft-wares, hard-wares, and magnetic whiteboards) need TETFund’s intervention to enhance the quality of education delivery. In line with the findings, Ukala and Nwabueze (2014) found that, the contributions of TETFUND to universities in the provision of educational resources for global development include: the provision of buses to convey staff/students for lectures, building hostels for students, building classroom blocks for teaching/learning, provision of funds for school development, and provision of learning materials/equipment to schools. The school buses provided are used to convey staff/students within and outside the school for academic activities, hostels provided for students are used for accommodation, classroom blocks are used for teaching/learning/examination, funds provided by TETFUND are used for school development, and learning materials/equipment provided by TETFUND are used for creativity and capacity building. Abdulaziz, Olokooba and Iyekolo (2020) revealed that provision of infrastructure for effective teaching and learning is the major fund intervention towards qualitative transformation of academic staff in Universities. Nduagu and Saidu (2021) showed that there is positive significant influence of TETFund intervention on staff and infrastructure development, which has led to improvement in the quality of tertiary education in Abia State. Musliu, Adeyemi and Bello (2022) revealed that, the Tertiary Education Trust Fund (TETFund) does not have a significant influence on physical infrastructural development, academic staff training & development, and staff academic conference attendance.

TETFund Intervention on Financial Resource Generation

The findings of the study revealed that, the Impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria include: administering tax imposed by the act to universities for institutional growth, disbursing the education tax to university institutions for academic progress, monitoring the education tax to university institutions for effective management of educational resources, collaborating with industries to finance universities for improved productivity, providing scholarship for teaching staff growth, supporting local sponsorship for Ph.D. based disciplines, supporting sponsorship for Masters degree based disciplines, attracting foreign aids that would enhance quality education in universities, and providing funds for the management of research facilities. The test of hypothesis six had shown that, there is no significant difference between the mean scores of TETFund staff and heads of departments on the impact of TETFund intervention on financial resource generation in public universities in South East, Nigeria. Both TETFund staff and heads of departments agreed that TETFund intervention on financial resource generation helps to build the capacity needs for the management of public universities.

It has been the objective of TETFund to ensure that funds generated are spent on education to improve its quality and development for global competitiveness through training and development. In line with the findings, Ukala and Nwabueze (2014) revealed that TETFund makes sure that funds generated are spent on education to improve its quality and standard. With this fund, new methods of educational
learning and services are innovated. TETFund strictly monitors the academic staff project to ensure that sponsored staff from various higher institutions carry out their projects efficiently. Universities utilize the resource allocations provided by TETFund through proper management of available funds for school development, creativity and capacity building. Abdulaziz, Olokooba and Iyekolo (2020) revealed that fund intervention in universities helps in the management physical facilities and academic staff capacity building for improved productivity. Dikeocho (2021) showed that funding of universities improves teaching and learning, which draws positive impact in the production of middle level manpower for global competitiveness. The funds generated by TETFund are disbursed as research fund grants for training, professional development and knowledge building among academic staff of universities, as well as the development of physical infrastructure.

Conclusion

Based on the findings, the study concluded that TETFund interventions has been a building block in the development of tertiary institutions in Nigeria. However, the Intervention on the management of federal universities in South East, Nigeria by TETFund have brought about positive changes in the institutions. These positive changes are seen in the areas of providing physical infrastructural developments and financial resources generation which invariably leads to improvement in the quality of teaching and learning processes because of adequate provision of basic physical infrastructural facilities and financial resources made possible by TETFund.

Recommendations

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

1. TETFund should intervene in generating funds needed by staff and students to participate in research developmental projects for proper management of public universities in South East, Nigeria.

2. TETFund agency should intervene in the development of physical infrastructures such as office buildings, workshop halls, libraries, laboratories and hostels to enhance proper management of public universities in South East, Nigeria.

References


