



TETFund Interventions and Tertiary Education Transformation in Nigeria: A Literature Perspective

¹Fatima Zahra Sulaiman, ²Adelokhai Dennis, ³Usman Musa, ⁴Timothy Nmadu & ⁵Abu Idris

^{1,2,3,4&5}Department Of Public Administration, Ibrahim Badamasi Babangida University, Lapai, Niger State, Nigeria.

¹<https://orcid.org/0009-0003-3049-9383>

²<https://orcid.org/0000-0001-5794-3753>

³<https://orcid.org/0009-0006-4299-3858>

⁴<https://orcid.org/0009-0004-0948-1493>

⁵<https://orcid.org/0000-0003-0529-0708>

***Corresponding Author:**

ABSTRACT

Background: Globally, funding tertiary education is a pre-requisite for regular academic staff training and development for enhanced educational sector. Accordingly, the funding of tertiary education has long emerged as a critical challenge to the promotion of good tertiary educational standard, maintenance of physical infrastructure, training of lecturers and funding of research in the country, among others thus, undermining academic staff training and development.

Objective: The study examined the impact of the Tertiary Education Trust Fund (TETFund) intervention on tertiary education transformation in Nigeria.

Method: The study is qualitative in nature and data were gathered from secondary sources such as; articles from reputable journals, books, online articles, official reports on TETFund intervention among others.

Results: Tertiary Education Trust Fund (TETFund) has impacted tertiary education in Nigeria both significant and wide-ranging, touching various aspects of academic growth and institutional development.

Conclusion: The study concludes that Tertiary Education Trust Fund (TETFund) has emerged as a cornerstone in the revitalization and transformation of tertiary education in Nigeria. Its strategic interventions—ranging from infrastructure development to academic staff training and research support—have significantly improved the capacity of institutions to deliver quality education.

Unique Contribution: This study has offered new insight into the imperativeness of TETFUND interventions in tertiary institutions in Nigeria. Hopefully, this will help policy makers to strengthen the mechanism and streamline funding procedures.

Key Recommendation: TETFund should review and simplify its disbursement and project approval procedures to reduce bureaucratic delays, regular financial audits, transparency measures, and monitoring frameworks should be enforced to ensure accountability and a more balanced funding model should be adopted to prevent institutional disparity and promote inclusivity.

Keywords: TETFund, higher education, education financing, staff development, public goods theory



INTRODUCTION

Globally, funding tertiary education is a pre-requisite for regular academic staff training and development for enhanced educational sector. Accordingly, the funding of tertiary education has long emerged as a critical challenge to the promotion of good tertiary educational standard, maintenance of physical infrastructure, training of lecturers and funding of research in the country, among others thus, undermining academic staff training and development. The overall goal of tertiary education is the production of highly skilled and who will be well prepared for the world of work for sustainable national development and global competitiveness in terms of expertise (Nsude & Nwafor, 2016). However, deep concern has been expressed over the years about the adequacy of the institution of higher learning in the preparation of graduates for the world of work and for global competitiveness.

In Nigeria, the demand for tertiary education is so high because it is not only an investment in human capital, but also a pre-requisite as well as a correlate for economic development (Adeyemo, 2000). A nation's growth and development are determined by its human resources (human capital). Non-human resources (physical, material and financial) are to be mobilized and utilized by the available human resources to accomplish the set goals. The relevance of staff training and development in Nigeria tertiary institutions has become more obvious due to the growing complexity of the work environment, the increasing changes in institutions and technological advancement which further brought about the need for continuous training and development of staff to meet the current challenge. Again, the incessant strike by the Academic Staff Union of Universities (ASUU), Academic Staff Union helped to draw attention to the problems, it also contributed to the gradual decline of the education system.

To address the problem of inadequate funding for tertiary education, TETFund was established as an intervention agency under the TETFund ACT - Tertiary Education Trust Fund (Establishment Act, 2011. The Act repeals the Education Tax Act Cap. E4, Laws of the Federation of Nigeria, 2004 and Education Tax Fund Act No. 17, 2003, which were the enabling legal foundations for ETF (TETFund, 2017). Its areas of intervention include sponsorship of lecturers for postgraduate studies, funding constructions and refurbishment of educational facilities, promoting creative and innovative approach to learning; provision of higher educational books and funding of libraries, and provision of learning equipment thereby promoting staff training and development (Echono, 2022). Similarly, the Tertiary Education Trust Fund is expected to complement government's budgetary allocation for the tertiary education subsector, with a view to repositioning the sub-sector for better performance.

To enable the TET-FUND achieve the above objectives, TET-FUND Act, 2011 imposes a 2 percent (2%) Education Tax on the assessable profit of all registered companies in Nigeria. The Federal Inland Revenue Service (FIRS) is empowered by the Act to assess and collect Education Tax. The fund administers the tax imposed by the Act and disburses the amount to tertiary educational institutions at Federal and State levels. It also monitors the projects executed with the funds allocated to the beneficiaries (Echono, 2022). The mandate of the fund as provided in section 7 (1) (a) to (e) of the TET-FUND Act, 2011 is to administer and disburse the amount in the fund to Federal and State tertiary educational institutions, specifically for the provision and



maintenance of essential physical infrastructure for teaching and learning, instructional material and equipment, research and publication, academic staff training and development and any other need which, in the opinion of the Board of Trustees, is critical and essential for the improvement of quality and maintenance of standards in the higher educational institutions (<http://tetfund.gov.ng>, Saturday, February 1, 2014).

Nigeria's Institutions of higher learning continue to face the problem of inadequate funding despite the interventions by TETFund hence the need to undertake this study. Thus, there is a gap between expected results and reality arising from the TETFund interventions and tertiary education transformation in Nigeria relating to; research outputs, provision of essential physical infrastructure for teaching and learning, provision of instructional materials and equipment, Research, book development and publication. The study examined the impact of the Tertiary Education Trust Fund (TETFund) intervention on tertiary education transformation in Nigeria.

METHOD

This paper is qualitative in nature and utilized secondary sources to explore the impact of TETFUND intervention on tertiary education transformation in Nigeria. Specifically, the paper used articles from reputable journals, books, and online articles, official reports on TETFund intervention in research project among others

THEORETICAL FRAMEWORK

This study was anchored on the Public Goods Theory as a theoretical paradigm. The Public Goods Theory was postulated by Paul Samuelson (1954) and its main assumptions are:

- a. A good once produced for same consumers can be consumed by additional consumers at no additional cost.
- b. There is non-excludability, which means that it is difficult to keep people from consuming the goods, once it has been produced.

According to Samuelson (1954) goods with these characteristics will be under-produced in the private sector, or may not be produced at all, a result, economic efficiency requires that the government forces people to contribute to the production of public goods, and allows all citizens to consume them. A public good is a good produced by government and generally made available for the benefit of its citizens. Education is an example of a public good, hence, the public goods theory provides justification for large public expenditure in education. This is based on the assumption that it is only the government that can effectively provide education services appropriately to the citizens given the varied externalities associated with it. Public tertiary institutions are public enterprises, owned and controlled by the government for the public interest/purpose; hence, demands accountability from the University authorities. Evidently, the injection of TETFUND interventions into tertiary institutions ensures that goods (Education) with public goods characteristics are efficiently and effectively provided. By so doing, education as public good is made available and affordable to the greater majority, a situation that fosters government as well as its stakeholders' interest/benefits.



Conceptual Discourse

The Concept of Tertiary Education Fund

Tertiary Education Fund refers to the process of collecting and distributing financial resources precisely for educational development. It includes the financial activities of higher education institutions, including budgeting, taxation, borrowing, and lending. This also covers the spending on staff salaries, infrastructure, equipment, and the upkeep of tertiary institutions (Schultz in Ajayi, 2018). As a critical part of public finance, educational funding involves identifying sources of income and determining how these funds are allocated particularly toward acquiring necessary materials and paying for human and physical resources. Education financing is, therefore, a vital aspect of the broader field of Education Economics. As noted by Ozigi (in Ajayi, 2018), no institution can effectively fulfill its mission without adequate financial support. Funds are essential to compensate personnel, maintain equipment, and ensure smooth operations.

Tertiary Education in Nigeria

Tertiary education in Nigeria is aimed at training skilled professionals to support national development. It also plays a key role in fostering national unity in a culturally diverse society (Ivowi, 2001). Babalola (2008) explained that tertiary education has two interpretations: firstly, it refers to the level of education immediately following secondary school without necessarily involving research; secondly, it includes institutions that provide post-secondary education and conduct research, with universities being a primary example. According to Nigeria's National Policy on Education (FRN, 2004), tertiary education includes all education received after secondary school, encompassing universities, colleges of education, polytechnics, monotechnics, and institutions offering distance learning. The updated 2014 policy further expands this definition to include universities, inter-university centres, innovative enterprise institutions (IEIs), colleges of education, polytechnics, monotechnics, and other specialized institutions such as colleges of agriculture, schools of health technology, and the National Teachers' Institute (NTI).

Historical perspective of TETFUND

The Tertiary Education Trust Fund (TETFUND) was established by an Act of the National Assembly in June 2011. The Act replaced the Education Tax Fund Act Cap, which was encapsulated in Laws of the Federation of Nigeria 2004 and Education Tax Fund (Amendment) Act No 17, 2003. The TETFUND was set up to administer and disburse education tax collections to Public tertiary educational institutions in Nigeria defined under the Act as universities, polytechnics and colleges of education (TETFUND, 2017). It is an intervention agency set up to provide auxiliary support to public tertiary institutions and the mandate of the Fund as enshrined in section 6 of the TETFUND Act are: "to provide funding for the provision and maintenance of the following: (a) Essential physical infrastructure for teaching and learning; (b) Instructional material and equipment; (c) Research and publication; (d) Academic Staff Training and Development; and (e) Any other need which, in the opinion of the Board of Trustees, is critical and essential for the improvement of quality and maintenance of standards in the higher educational institutions" (TETFUND, 2017). TETFUND derives its funding from 2% education



tax paid from the assessable profit of companies registered in Nigeria. The Federal Inland Revenue Service (FIRS) assesses and collects the tax on behalf of the Agency. The enabling Act establishing the Fund prescribes the distribution of the funds in the ratio 2:1:1 respectively to Universities, Polytechnics and Colleges of Education (COEs), (TETFUND, 2017).

It is imperative to note that Nigerian Universities are bedeviled with inadequate funding which has adverse effects on research and teaching based on the quality of research which has been adjudged to be of low standard, when matched to their counterparts in other parts of the world (Ekundayo and Ajayi, 2009). UNESCO declared that for effective funding of education, 26% of the Gross Domestic Product (GDP) of each country in the world must be allocated to education. The case of Nigeria over the years portends a non-compliance with this standard. This tends to be responsible for series of industrial actions embarked upon by the Academic Staff Union of Universities (ASUU). There is decay in human and material resources in Nigerian Universities due to poor funding (Eze 2014). TETFund embarked on human capacity building for academic staff in Nigerian Universities to impact positively on their capacities and improve on the asset of the system. Poor funding, lack of infrastructure, poor capacity building and inadequate researches are capital intensive.

As a result, the Universities could not provide adequately the needed fund based on their budgets and subventions that are often limited. TETFund intervention on human capacity building has improved the performance of academic staff in Nigeria. It is evidenced that effective teaching provided students with skillful ways to explore ideas, acquire new knowledge, synthesize information, and solve problems (Akinaso, 2012; Onwuchekwa, 2012; Hossein, Fatollah&Tohid, 2014). Academic staff strength stands at 27,934 which is translated to students/academic staff ratio of 40:1 globally (Bamiro, 2012). The above figures show that there is poor staffing in the Universities, particularly the State Universities. The academic staff has continued to decline, due to the fact that the new universities have been poaching staff mainly from the 1st and 2nd generation Universities; while the rate of production of doctor of philosophy (Ph.D) graduates with interest in academic profession has been rather low (Bamiro, 2012). Thus, TETFund allocate fund for academic staff training and development for Nigerian Universities both locally and internationally to encourage effective teaching and competency in the country.

A total of 814, junior academics have benefited from its intervention in postgraduate programmes distributed as follows: Ph.D Abroad – 307; Ph.D Local – 351; Master’s Degree Abroad – 127; and Master’s Degree Local – 29 and conference sponsorship which stand at 2,946 (TETFund, 2018). Available records from TETFund (2018) revealed that training and development cost N11,430,000,000.00 for the Universities in the South East Geo-Political Zone, Nigeria. The intervention effort was targeted at greater performance of academic staff in Public Universities in Nigerian, to meet global standard. Training sponsored by the (TETFund) within and outside Nigeria from 2008 to date is faced with inadequate utilization of fund allocated as result of information gaps and institutional shortcoming. Consequently, Nigeria ranked 120 out of 142 countries on the Global Innovation Index, which measured countries' innovation capabilities and how they drove economic growth and prosperity. Similarly, Nigeria was placed 140th in human capital and research; 14th under knowledge and technology and 74th under creative output (Aluko, 2012). Research attainment is determined by the number of published



articles in ranked journals and conference proceedings of repute (Oloruntoba & Ajayi, 2006). At present majority of the beneficiary institutions have allocations from the previous years for academic staff unutilized and unaccessed (Baffa, 2017).

It is believed that the staff qualifications, research environment, funding, and time available to staff could predict significantly the research output by the university staff. There is evidence of poor output, webmetric ranking, and exchange of ideas among the peers around the globe is doubtful because of institutional shortcomings (Baffa, 2017). There is a contending issue within the Universities that bothers on information gap and not meeting up with the TETFund required guidelines.

Educational Transformation in Nigeria

The transformation of education in Nigeria goes beyond simple structural changes—it involves a broad and strategic overhaul of curricula, teaching methods, and research practices. Central to this transformation is the Tertiary Education Trust Fund (TETFund), whose wide-ranging interventions in infrastructure, research, and academic development represent a determined effort to align Nigerian higher education with international standards. This process also encompasses a shared national ambition to elevate Nigeria's academic institutions into global centers of innovation and excellence. TETFund plays a pivotal role in this transformative narrative, emerging as a powerful agent capable of redefining the direction of higher education in Nigeria. The transformation being pursued encompasses more than physical improvements; it involves a deep restructuring that touches on what is taught, how it is taught, and how knowledge is produced and shared (Nsude & Nwafor, 2016). Through targeted interventions, TETFund addresses various facets of the education sector. Its investment in infrastructure aims to establish learning environments that support advanced education and high-impact research. These efforts reflect a unified national goal to develop institutions that can compete globally—not just within Africa, but on the world stage.

As this study delves deeper into the dynamics of educational reform, it becomes clear that TETFund's support spans multiple dimensions. Revising curricula is not just a minor update—it is a strategic effort to meet international standards, as noted by Ajayi (2019), who stressed the importance of adapting educational content to contemporary global needs. The rapidly changing nature of knowledge and technology requires an educational system that is flexible and forward-thinking. TETFund's initiatives are moving Nigeria's higher education institutions in that direction. Another key element of this transformation is the shift in pedagogical practices. With the help of TETFund, institutions are embracing innovative teaching methods, a development recognized by Oluwatoyin and Adeolu (2018), who emphasized the importance of modern pedagogy in improving student learning outcomes. TETFund's support for academic capacity building ensures that educators are not only experts in their disciplines but are also equipped with the skills to foster creativity, critical thinking, and innovation among students.

Research, the foundation of academic growth, is also receiving substantial attention from TETFund. By providing financial support for research activities, the organization empowers faculty to engage in impactful and cutting-edge studies. This aligns with Ahmed and Mustafa



(2021), who emphasized the critical role of research in promoting innovation and academic excellence. TETFund's influence strengthens Nigeria's research capacity and connects Nigerian scholars to the global academic community. Ultimately, TETFund's efforts underscore the understanding that physical improvements alone cannot achieve global academic recognition. A comprehensive approach that addresses all elements of the education system is essential. This collective drive to transform educational institutions reflects the views of Williams (2016), who highlighted the link between global academic status and holistic reform. The effects of TETFund's interventions go beyond university walls. By raising academic standards, Nigerian institutions attract international collaborations and foster global academic exchange. This aligns with Ajayi's (2019) observations about the benefits of international partnerships in enhancing educational quality and global relevance. TETFund's ongoing work is a testament to Nigeria's commitment to becoming a leader in global education through meaningful and sustained transformation.

Impact of TETFund on Tertiary Education in Nigeria

The impact of the Tertiary Education Trust Fund (TETFund) on **tertiary** education in Nigeria is both significant and wide-ranging, touching various aspects of academic growth and institutional development. This analysis highlights the comprehensive impact of TETFund and how its strategic interventions have helped shape and elevate Nigeria's tertiary education system:

- **Infrastructural Development:**

One of the most visible outcomes of TETFund's support is the improvement in infrastructural development in various tertiary institutions across the country. As emphasized by Ajayi (2019) and Ololube et al. (2011), quality infrastructure is essential for an effective learning environment. TETFund's investments have led to the construction and renovation of modern lecture theatres, laboratories, libraries, and other academic facilities. These enhancements not only improve learning and research conditions but also enhance the visual appeal and functionality of institutions, making them more attractive to students, faculty, and potential collaborators.

- **Advancement in Research:**

TETFund's role in advancing research is equally notable. By providing research grants, it empowers faculty members to pursue innovative and impactful studies. Ahmed et al. (2021) highlight how such financial support fosters a strong research culture and encourages academic innovation. With backing from TETFund, Nigerian researchers are contributing meaningfully to global academic discussions, thereby strengthening the research profile of their institutions and integrating them into international scholarly networks.

- **Capacity Building and Faculty Development:**

Strengthening the capabilities of academic staff is a core component of TETFund's mission. According to Oluwatoyin et al. (2018), faculty training significantly influences the quality of education. TETFund supports this through initiatives that provide educators with both content knowledge and modern pedagogical skills. By promoting professional development, TETFund helps build a vibrant academic workforce that is well-equipped to meet contemporary teaching and learning challenges.



- **Global Academic Engagement:**

TETFund's contributions have also played a key role in boosting the global visibility and relevance of Nigerian institutions. Enhanced academic standards and research capabilities have opened doors for international collaborations. As Williams (2016) notes, such global partnerships enrich the academic environment and broaden exposure for both faculty and students. These collaborations bring diverse perspectives and approaches, supporting the growth of a globally competitive higher education system in Nigeria.

In summary, TETFund's impact on Nigerian higher education represents a story of significant transformation. From upgrading physical infrastructure to promoting research excellence and faculty development, its efforts have been instrumental in advancing the sector. The increased global engagement and improved reputation of Nigerian institutions reflect the deep and far-reaching effects of TETFund's interventions. Ultimately, TETFund serves as a key driver of academic innovation, excellence, and international recognition in Nigeria's higher education landscape.

Challenges and Criticisms of TETFund Interventions

Despite the notable achievements of the Tertiary Education Trust Fund (TETFund), it continues to face several challenges and criticisms that demand thoughtful attention. Issues such as bureaucratic delays in fund disbursement, allegations of financial mismanagement, and concerns about the fair allocation of resources have been raised. These concerns highlight the need for continuous improvement in TETFund's operational strategies to promote greater transparency, efficiency, and fairness. Addressing these challenges constructively is essential for reinforcing TETFund's role as a key driver of educational transformation and for managing the complexities associated with large-scale financial administration in the education sector. A closer examination of these issues reveals deeper insights into TETFund's operations and raises important questions about its overall effectiveness:

A major challenge TETFund faces is the slow and complex process of fund allocation. Ibrahim (2016) points out that cumbersome administrative procedures often result in project delays. These bureaucratic inefficiencies can stall the timely implementation of important initiatives in infrastructure, research, and academic development. Streamlining these processes is vital to ensure that funds are used effectively and projects are completed on schedule, maximizing the impact of TETFund's contributions. TETFund has also been the subject of allegations regarding poor management of funds, sparking concerns over how its resources are being used. If these claims are substantiated, they could seriously undermine the fund's positive contributions to the tertiary education sector. Adeyemi (2018) stresses the importance of establishing strong accountability and oversight mechanisms to prevent misuse of funds. Regular audits and transparent financial practices are essential for maintaining public trust and ensuring that the fund's resources are utilized responsibly.

Another recurring criticism centers on the perceived imbalance in how funds are distributed across institutions. Some critics argue that certain universities and colleges receive a larger share of funding, which could widen existing disparities within the tertiary education system. Oyewole



(2017) emphasizes the importance of equitable resource allocation to ensure that no institution is left behind. Fair distribution is key to building a more inclusive and balanced higher education system, as also supported by Ololube et al. (2016). TETFund's operational transparency and governance processes have also come under scrutiny. Aremu (2019) advocates for a more open and participatory approach to decision-making to enhance stakeholder confidence and credibility. Transparency not only ensures public accountability but also strengthens institutional trust among beneficiaries, government bodies, and the general public. Enhancing transparency and refining governance practices are necessary steps toward improving TETFund's overall effectiveness and responsiveness.

In conclusion, while TETFund has made substantial contributions to the advancement of higher education in Nigeria, addressing these challenges is crucial for sustaining and expanding its impact. By refining its administrative framework, promoting accountability, ensuring equitable funding, and embracing transparent practices, TETFund can better fulfil its mission and continue to drive meaningful transformation across the nation's tertiary institutions.

CONCLUSION

The conclusion of the study is that Tertiary Education Trust Fund (TETFund) has emerged as a cornerstone in the revitalization and transformation of tertiary education in Nigeria. Its strategic interventions—ranging from infrastructure development to academic staff training and research support—have significantly improved the capacity of institutions to deliver quality education. TETFund has not only helped bridge funding gaps in public tertiary institutions but has also strengthened Nigeria's position in the global academic community through enhanced research output, teaching quality, and international collaborations. However, despite these successes, TETFund still faces critical challenges that must be addressed to sustain its impact. Issues such as bureaucratic delays, allegations of financial mismanagement, unequal fund distribution, and limited transparency pose significant threats to the fund's credibility and effectiveness.

To maximize the fund's impact and achieve long-term transformation in tertiary education, the following recommendations are proposed:

1. **Streamline Administrative Processes:** TETFund should review and simplify its disbursement and project approval procedures to reduce bureaucratic delays.
2. **Strengthen Oversight Mechanisms:** Regular financial audits, transparency measures, and monitoring frameworks should be enforced to ensure accountability.
3. **Ensure Equitable Resource Allocation:** A more balanced funding model should be adopted to prevent institutional disparity and promote inclusivity.
4. **Improve Communication and Capacity Building:** Training for institutional administrators on fund accessibility and management will help minimize underutilization of allocated resources.
5. **Promote Stakeholder Participation:** Engaging beneficiaries in planning and evaluation processes will enhance governance and trust in TETFund's operations.



By embracing these reforms, TETFund can enhance its contributions to national development and ensure that Nigerian tertiary institutions remain competitive in the global educational landscape.

Ethical clearance

Ethical consent was sought and obtained from the participants used in this study. They were made to understand that the exercise was purely for academic purposes, and their participation was voluntary.

Acknowledgements

We acknowledge all those have conducted various studies relating to TETFUND for assisting us with data collection. We equally appreciate the IBB University Library staff for their cooperation and support.

Sources of funding

The study was not funded.

Conflict of Interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Authors' Contributions

Fatima Zahra Sulaiman, Dr. Aidelokhai and Dr. Usman conceived the study, including the design, Fatima Zahra Sulaiman, Dr Timothy and Dr. Abu Idris collated the data, handled the analysis and interpretation, while so and so the initial manuscript. All authors have critically reviewed and approved the final draft, and are responsible for the content and similarity index of the manuscript.

Availability of data and materials.

The datasets on which conclusions were made for this study are available on reasonable request.

Cite this article like this:

Sulaiman, F. Z., Adelokhai, D., Musa, U., Nmadu, T., & Idris, A. (2025). TETFUND interventions and tertiary education transformation in Nigeria: A literature perspective. *International Journal of Sub-Saharan African Research*, 3 (3), 535-546



REFERENCES

- Adeyemo, D. O. (2000). Public school funding and teacher quality: Implications for student performance. *Educational Management Journal*, 8(2), 11–19.
- Adeyemi, T. O. (2018). Managing the financial resources in education: Issues and challenges. *International Journal of Educational Development*, 42(1), 25–33.
- Ajayi, I. A. (2018). *Financing of education in Nigeria*. Lagos: University Press.
- Ajayi, T. (2019). Curriculum reform and tertiary education transformation in Nigeria. *Journal of Education and Practice*, 10(3), 45–53.
- Akinnaso, N. (2012, October 12). Higher education and Nigeria's development. *The Punch Newspaper*.
- Aluko, M. E. (2012). Innovation and development in Nigeria: The missing links. *Global Innovation Index Report*, 3(1), 21–33.
- Aremu, F. A. (2019). Governance, transparency, and policy effectiveness in Nigerian tertiary institutions. *African Journal of Public Administration*, 5(4), 78–92.
- Babalola, J. B. (2008). Tertiary education and economic development in Nigeria. *Higher Education Review*, 6(1), 15–28.
- Baffa, B. (2017). Problems and prospects of TETFund in the management of education in Nigeria. *Journal of Management and Social Sciences*, 7(2), 102–115.
- Bamiro, O. A. (2012). Tertiary education in Nigeria and the challenge of corporate governance. *University of Ibadan Lecture Series*, 4(1), 19–28.
- Echono, S. (2022). *TETFund annual performance report*. Abuja: TETFund.
- Ekundayo, H. T., & Ajayi, I. A. (2009). Towards effective management of university education in Nigeria. *International NGO Journal*, 4(8), 342–347.
- Eze, E. (2014). The challenges of university education in Nigeria. *Journal of Research in Education*, 14(1), 54–63.
- Nsude, I. & Nwafor, K. A. (2016). Environmental Education: A Communication Impact Analysis. *IDOSR Journal of Communication and English* 1(1), 24-44.
- Federal Republic of Nigeria (FRN). (2004). *National policy on education* (4th ed.). Lagos: NERDC Press.



- Federal Republic of Nigeria (FRN). (2014). *National policy on education* (6th ed.). Lagos: NERDC Press.
- Hossein, M., Fatollah, Y., & Tohid, D. (2014). The impact of effective teaching strategies on student achievement. *Education Journal*, 9(3), 41–49.
- Ibrahim, M. (2016). Bureaucracy and service delivery in Nigeria's tertiary institutions. *Nigerian Journal of Public Administration*, 12(2), 59–74.
- Ivowi, U. M. O. (2001). Education for national unity and development. *Journal of Nigerian Educational Research Association*, 15(1), 23–34.
- Oloruntoba, C. O., & Ajayi, I. A. (2006). Determinants of research productivity in Nigerian universities. *Educational Management Review*, 5(1), 33–46.
- Ololube, N. P., Egbezor, D. E., & Kpolovie, P. J. (2011). The role of funding in educational planning and development. *Journal of Education and Learning*, 5(3), 61–74.
- Ololube, N. P., Onyekwere, L. A., & Kpolovie, P. J. (2016). Educational management in developing economies: The Nigerian perspective. *International Journal of Management Studies*, 8(2), 102–120.
- Oluwatoyin, A., & Adeolu, T. (2018). Re-thinking pedagogy in Nigerian higher education. *Contemporary Education Review*, 10(4), 58–70.
- Oyewole, B. (2017). Ensuring equity in TETFund allocation in Nigerian higher education. *Nigerian Journal of Policy Studies*, 9(1), 74–89.
- Samuelson, P. A. (1954). The pure theory of public expenditure. *Review of Economics and Statistics*, 36(4), 387–389.
- Tertiary Education Trust Fund (TETFund). (2017). *Operational guidelines and mandates*. Abuja: TETFund.
- Tertiary Education Trust Fund (TETFund). (2018). *Annual statistical report on academic staff training and development*. Abuja: TETFund.
- Williams, O. A. (2016). Enhancing global relevance of Nigerian universities: A strategic approach. *Global Education Perspectives*, 7(1), 13–27.