

Navigating the Fiscal Landscape: Examining the Impact of Education Trust Fund on Public Universities in Nigeria

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ABSTRACT

Government budgeting involves allocating financial resources to meet the many needs of the population. This seminar paper delves into the intricate dynamics of budgeting in Nigeria, with a specific focus on the role of the Education Trust Fund (ETF) in the management of public universities. Nigeria's budgetary processes have long been scrutinized due to their complexities and implications for various sectors, including education. Against this backdrop, the paper examines how the ETF, established to address funding gaps in the education sector, operates within the context of public university management. Drawing on empirical evidence and case studies, the paper assesses the effectiveness and challenges of the ETF in supporting higher education institutions, exploring its impact on infrastructure development, academic quality, and access to education. Additionally, the seminar paper analyzes the political dynamics shaping budget allocation and utilization within the education sector, shedding light on key stakeholders, policy implications, and avenues for reform. By critically evaluating the politics of budgeting and the role of the ETF, this paper provides valuable insights for policymakers, educators, and stakeholders seeking to enhance the management and funding of public universities in Nigeria.

Keywords: *Politics, Budgeting, TETFund, Management, Education, Public Universities, Nigeria.*

Introduction

Nigeria's democracy has faced numerous hurdles since transitioning to civil rule on May 29, 1999, including budget disputes and deadlocks. Since 2000, there have been tensions between the Legislature and the government regarding fiscal issues in the polity. The Public choice thesis depicts politicians as greedy and selfish individuals who misuse public resources for personal and party objectives rather than national interests. Lawmakers appointed rather than elected may not comprehend the demands of their constituents. This assumes that the National Assembly consists mainly of elected representatives selected by their voters. Consequently, according to this notion, they are strategically positioned in greater proximity to the people and have a better understanding of the populace's requirements. According to Onah (1998), there are a number of problems with creating, implementing, and evaluating budgets effectively. These include changes in government policy during the budgeting process, funding being allocated based on previous estimates instead of actual performance, department heads not being involved in the budgeting process, political interference, and corruption among officials.

The 1999 Constitution contains detailed provisions for the design, implementation, and oversight of budgets, emphasising their importance in managing national resources. Despite these measures, substantial disparities between revenue forecasts and actual collections indicate a

failure to follow the budget timeline. The study aims to examine the relationship between government budgeting and its environmental consequences, especially within a political framework. The relationship between the budgetary process and the environment that affects it is essential due to their interrelated linkages.

Governance is the use of political, economic, and administrative authority to supervise a country's activities. Ensuring effective governance on a global scale involves efficiently managing scarce resources to deliver goods and services to the population. Resource management must be meticulous and purposeful in emerging countries with limited financial resources. This is the function of a government budget. Government budgeting involves allocating finances to meet the various and sometimes competing needs of individuals in society.

Conceptual Clarification

POLITICS:

Politics can be defined as the process of determining the allocation of resources, addressing the diverse and numerous human needs and wants against the backdrop of limited resources, as famously articulated by Harold Lasswell (1987). This definition highlights the inherent scarcity in society and the consequential struggle involved in deciding what to produce, how to distribute resources, and their utilization. In modern political theories, this definition establishes a fundamental link between politics and power, wherein power structures are created and struggles among individuals or groups occur. This divergence from ethics implies that any means may be employed to achieve desired ends, emphasizing the pragmatic nature of politics.

Ponton and Gill (1972) elaborate on politics as the mechanism through which social affairs are comprehended and organized, granting individuals greater control over their circumstances. This definition underscores the influence of political ideologies and philosophies on societal structures, shaping perceptions of order and reality. Politics dictates how individuals perceive and structure the world around them, serving as a necessary force to prevent anarchy and constant conflict, thereby establishing various forms of governance such as monarchy, aristocracy, and democracy. The choice of governance structure, whether rule by a single individual, a select few, or the entire populace, depends on the preferences and temperament of the affected group. Ultimately, politics empowers people to assert control over the uncertainties of their existence.

BUDGETING

Terry (2006) defines Budgeting as a systematic method for forecasting the income and expenses of individuals, families, groups, business entities, or governments. An accurate assessment aids businesses in tracking their financial progress, which is essential for informed decision-making. Budgets can be categorised into several types such as personal, corporate, government, static, flexible, master, operating, cash, financial, and labour. Some budgeting methodologies are Incremental, zero-based, activity-based, participative, negotiated, and value proposition approaches.

MANAGEMENT

As per Harold Koontz and Heinz Weihrich (2007), Management involves creating and sustaining a conducive setting where individuals collaborate in groups to effectively achieve specific objectives. According to Robert L. Trewelly and M. Gene Newport (1986), Management is described as the process of strategizing, arranging, executing, and overseeing the activities of an organization to ensure the harmonious integration of both human and material resources necessary for the successful attainment of goals.

In the words of Kreitner (1992), Management entails collaborating with and guiding others to efficiently accomplish organizational objectives by making optimal use of limited resources within a dynamic environment. As stated by George R. Terry (1982), Management involves the phases of planning, organizing, executing, and controlling, all aimed at defining and achieving objectives through the utilization of people and resources. Thus, Management can be defined as the process of accomplishing tasks effectively and efficiently with the intention of reaching predetermined goals.

Conceptual Framework

Human needs and tastes are diverse. Wildavsky (1964) argues that human nature is most apparent when individuals are competing for a greater number of finances or distributing what they have among several claims. Apportioning limited financial resources to meet the needs of individuals and groups in the polity involves various complex processes. Often, the procedure involves following the established framework of government budgeting. At times, the procedures go beyond the established and recorded methods to informal and clandestine actions. Politics becomes prominent in the budgeting process at this point.

Government budgeting politics focuses on the human and behavioural elements of the budget. It focuses on determining the allocation and distribution of government financial resources by addressing the questions of who receives what, how, when, and why. State actors use the budget process to determine how to efficiently obtain and redistribute resources from society. The state's ability to combine various preferences and resolve distribution disputes influences the budget's outcome. Following the introduction, the literature on the topic of politics and budget will be reviewed. The aims and results of the study are detailed in the section that follows. Government budgeting's impact on the environment is explored in the last section. After going over budgeting's ecological context, we examined its method, cycle, and regulatory structure. In the last section, the paper is wrapped up.

In order to understand the budget in its entirety, one must first recognise and then examine the factors that affect the budgeting process's outputs and the quality of those outcomes. To understand the politics involved in government budgeting, one must clearly define the notions of 'politics' and 'budget'. The term 'politics' is commonly used and is typically associated with questionable actions intended to manipulate events for personal gain. Nevertheless, certain definitions merit consideration from an academic perspective. Politics is the examination or application of the allocation of power and resources in a certain community, as stated by Wikipedia. The Free Dictionary defines politics as the art or science of governance, particularly the administration and management of a political entity's internal and exterior affairs. In this topic, classical definitions such "who gets what, when, and how" by Lasswell and "authoritative allocation of values for society" by Easton are considered most suitable. The phrase 'budget' refers to a range of statements that detail future goals and expectations, which might vary significantly in form, substance, and use. It is linked with terms such as 'programme', 'forecasts', and 'estimate'. Scholars have described the concept of the budget in numerous ways, and it can be viewed from different viewpoints based on the actor's attitude or interest. According to Smith and Lynch (2004:37), public budgeting may be viewed from four angles, with politicians using the budget process as a platform for gaining political advantage. A budget is a strategic plan that aims to achieve particular objectives and goals within a set timeframe. It includes estimations of necessary resources and compares them with available resources, often referencing historical periods and projecting future requirements. Halidu (1994), referenced in Ocheni et al (2013), provides a detailed description of a budget as a planned and organised distribution of resources set in advance for a future timeframe, relying on predictions of important factors, with the goal of accomplishing particular policy goals. It may establish specific performance goals by

connecting projected spending with projected income, and can be used to monitor and manage actual spending and income.

The budget acts as a strategic plan for distributing resources to accomplish particular objectives or values that are stated in financial terms. It is a vital instrument used by government agencies to identify efficient methods of obtaining and reallocating resources from society. The budget represents the combined hopes, principles, social and economic strategies, and government provisions. Deciding how assets will be distributed, what those assets will be used for, and who will pay for what are all fundamental political questions that are addressed throughout the budgeting process. All of these things—the allocation of national resources to various economic sectors, the formulation of public priorities, the establishment of programme and initiative goals and objectives, and the management of the competing demands of various social groups for public support—are made possible by budgets. The ability of the state to accommodate diverse interests, resolve disputes over distribution, uphold its contractual commitments, and answer to the people's desire can be better understood by analysing the budgeting process. This exemplifies the fundamental connection between government spending and political campaigns.

Development of Political Budget and Budgeting in Nigeria

Modern budgeting as we know it today has its roots in the British government. It changed over time in response to Parliament's attempts to gain control of the crown's finances. Taxes cannot be imposed without the consent of the common council of the realm, as stated in the Magna Carta of 1217. With the exception of expenditures listed in the sovereign's civil list—which eventually amounted to little more than funding the personal expenses of the royal family—Parliament gained control over the crown's spending and taxes following the 1688 revolution (Bendlebury, 2005). The California Department of Finance (1998) states that parliament first began allocating funds for parliamentary needs and determining the total amount of government spending.

A budget is a plan that details expected income and spending for a specific timeframe, usually one year. It outlines strategies and programmes designed to accomplish a government's development goals. Budgeting in Nigeria encounters difficulties in both planning and execution, requiring effective management methods to improve efficient resource allocation during implementation. New audit methodologies including value-for-money audit, due process, and cost audit should be implemented to attain these goals (Omolehinwa, 2003). According to Meigs & Meigs (2004), budgets are detailed financial plans that map out how an organisation will reach its financial and operational objectives. Originally, budgeting was mostly used for legislative accountability, as it can be traced back to Britain's parliamentary attempts to regulate central government actions.

Per Nigeria's Financial Regulations (2000), ministries and spending agencies need approval from the Ministry of Finance before spending money via warrants. These warrants enable supervisory officers to spend based on approved estimates, with consideration for any reserved items. If the Appropriation Act is not in place, a temporary General Warrant can be issued to sustain government services at the same level as the prior year. The spending authorization duration is decided by functional cash flow estimates. Officials have substantial discretionary power over expenditure authorizations during budget execution, which can lead to interventions and manipulations (Federal Republic of Nigeria, 2000).

Despite specific laws, the commitment phase of the expenditure process is susceptible to corruption. Violations of procurement regulations, such as disregarding price and quality specifications, are common. Corrupt officials may also order unauthorized goods and services, ignoring approved budget allocations. Understanding the environmental dynamics that influence

budgeting processes in Nigeria is crucial. Every aspect of budgeting—from content to implementation to performance to service delivery—is affected by the way it interacts with its surroundings. According to McCurdy (1977), public organisations must successfully adapt to their social, economic, and political settings or face negative outcomes.

The Environments of Government Budgeting

Using the environment as a foundation for analysing and comprehending political and administrative processes has become popular. Khatz and Khan (1978) suggest that to comprehend human organisations fully, they should be seen as open systems where interactions take place between the organisation and its surroundings. Heady (1979:64) contends that a comprehensive understanding of bureaucracies and other political and administrative institutions can be achieved by identifying and prioritising the surrounding situations, stimuli, and powers that impact and alter them, ranking them in order of significance. Additionally, institutions within the environment should be examined. It is essential to analyse the government budgeting environment to understand its impact on the politics of government budgeting in Nigeria.

Government budgeting environment can be categorised into political, economic, and social factors. If these conditions are unfavourable, they severely limit the actions that the participants in the budgetary process can take. Conversely, in environments where these components are favourable, they operate as enabling variables and improve the efficiency of budgeting.

McCurdy (1977:298) stresses the significance of environmental factors in comprehending how budgeting functions and its efficiency. McCurdy finds that local circumstances greatly influence the potential for administrative budget improvements. It signifies that the budgetary process is not isolated or independent. The government budgets are shaped by the system or environment in which they exist and operate, determining its substance, purpose, and direction. There is a reciprocal relationship between environmental factors and the budgeting process, as both have substantial effects on the other. The study's contexts include the governmental, corporate, social, and legal spheres.

The Political Environment

It is imperative to highlight key components of the political environment. Firstly, the legislative branch of government, responsible for enacting laws. Legislators, representing various constituencies, are influenced by political commitments made during elections. These commitments exert pressure on legislators, shaping policy content, direction, and outcomes, either positively or negatively. Whether there be a single party, two-party, three-party, or multi-party system, the structure of political parties is an important feature of the political environment. Major political players' stances, societal ideological orientations, and political manifestos are all impacted by the party system. Government policies and choices are greatly influenced by ideological divides and party allegiance. The main way political parties affect the budget is by making sure the financial policies of the budget match their election promises and manifestos, especially when it comes to economic policy. Thus, public managers may be forced to distribute funds irrationally rather than rationally in order to maximise benefits with few resources due to power battles among political parties.

Economic Environment

The Budget and the economic system have a reciprocal relationship, exerting influence on each other either positively or negatively depending on the circumstances, timing, and location. This is because the economy serves as the foundation upon which the budget rests, essentially acting as the support structure for the entire system of budgeting. A conducive economic environment is characterized by favorable factors such as an efficient tax system, stable interest rates, short payback periods, economic stability, low unemployment rates, minimal poverty levels, and high rates of savings and investment. In such conditions, government budget formulation and

implementation become more manageable, with fewer obstacles in achieving budgetary objectives.

Ngozi Okonjo Iweala, Nigeria's finance minister and coordinating minister of the economy, reassured the public during the 2014 budget proposal's public presentation that the country would successfully implement reforms in the power sector and agriculture to increase employment opportunities and improve infrastructure nationwide. In addition to beginning work on the second Niger Bridge this year, the federal government has pledged to complete road projects such as the Ore-Benin and Abuja-Lokoja routes before April. The budget forecasts included substantial ongoing expenditures, which caused some to express concern. With an allocation of N3.73 trillion, the 2014 budget sought to create jobs and boost the economy, according to the Finance Minister. The goal was to earn N7.50 trillion in revenue. In comparison to the 2.53 million barrels per day utilised in 2013, the budget was computed using a lower benchmark of 2.39 million barrels per day (Eme and Onyishi, 2013:6).

This year's budget, which is based on official spending plans, calls for reduced oil production to 2.388 million barrels per day from 2.53 million barrels in the previous fiscal year. Because of the reductions in productivity associated with the regular theft and vandalism in the Niger Delta creeks, analysts understand the government's stance on this matter. Pipeline vandalism and crude oil theft in the creeks were major issues for the administration in 2013, and they admitted they couldn't handle the situation. Some believe that the government's stance may not be sufficiently prudent, considering the worldwide trends in the oil and gas industry, which seem to support the emergence of fresh shale oil discoveries and alternative energy sources.

Sharkansky (1968:9) suggests that governments in economically challenged states may levy higher taxes on their residents to fulfil the need for services. The country's level of poverty significantly impacts the financial process. In developing nations such as Nigeria, where poverty is prevalent, there is significant demand on governments and their institutions to deliver services. Yet, the private sector, which has the potential to enhance government initiatives in service provision, is frequently feeble. Fierce competition and lobbying among operating agencies occur to secure increased budget allocations to effectively serve their clientele. The economy offers material resources that either empower or limit administrators and budget actors in their activities.

Social Environment

In the social setting of government budgeting, various interest groups, religious organisations, community-based groups, and other government entities mediate between competing factions. As different interest groups vie for the opportunity to have their needs met through public services, government institutions and interest groups interact to produce decisions like budget allocations. The interactions between these groups have a considerable impact on the budgeting process.

In multiethnic and multireligious cultures such as Nigeria, national issues are frequently seen and examined based on sectional or group interests rather than from an impartial perspective, which is especially important. In these settings, diverse groups utilise different political tactics to promote their interests and fulfil their requirements within the budget allocation process.

Legal Environment

The Nigerian administrative and budgeting process does not operate in isolation; it functions within a framework of rules, regulations, laws, and constitutional provisions that dictate its formulation and implementation. For instance, budget estimates transition into formal budgets

only when they comply with all legal requirements, indicating that budget officers are guided and influenced by the legal landscape. These legal requirements include various elements:

- The constitution acts as the highest law of the country. As per the 1999 Constitution, the President/Governor must create and submit projections of the state's income and spending to the House of Assembly within 60 days before the conclusion of each fiscal year, as outlined in sections 119.
- According to the Finance Control and Management Act of 1954, the minister must create estimates of income and spending for the development fund for the next financial year and propose them to the House of Representatives.
- Budget officers must comply with the laws and regulations specified in the Constitution and the Financial (Control and Management) Act as described in the Financial Instructions and Financial Memoranda to ensure the budget fulfils all required criteria. If any of the federation's economic objectives are violated in the budget formulation and allocation process, the entire budget could become invalid. Therefore, individuals responsible for creating, developing, and executing budgets must not overlook this legal aspect to avoid disappointing the country. The budget is influenced by the legal framework, and the legal environment is touched by the budget.

The 1999 constitution's Section 81(1) requires the president to yearly draft and deliver revenue and expenditure projections for the federation's next financial year to both Houses of the National Assembly. Section 81(2) mandates the president to detail the categories of spending covered in the estimates, except for charges on the consolidated fund for certain public officials' salaries and allowances, in an Appropriation Bill. This bill allows for the disbursement of monies from the consolidated revenue fund to finance the specified expenses. There is no specified date in the 1999 constitution that states when the National Assembly must finish debating the president's budget. This gives the president the executive branch's budget "at any time" prior to the fiscal year's start. When compared to the American system, this one is clearly different.

The National Assembly's approval is required before any cash can be withdrawn from the federation's public finances, including the consolidated revenue fund, according to Section 80(4) of the 1999 Constitution. This poses funding difficulties if the National Assembly intentionally delays enacting the appropriation measure, especially in the absence of a legislative deadline for its review. Given the differences between the president and the National Assembly over budgetary problems, the adoption of the 2008 Appropriation Bill has been delayed, making this issue significant.

Nwabueze (2000:10) argues that the National Assembly does not have the power to create financial laws or raise the budget beyond what the President suggests in the appropriation Bill. Its only authority is to lower the proposed budget. Nwabueze (2000) argues that only individuals accountable for generating revenue to support government spending should suggest those expenditures. If politicians were required to suggest spending, they would probably compete to obtain the maximum amount of public funds for their constituency and other interests in the National Assembly. He stated that National Assembly members are not allowed to increase the total amount asked by the presidency in the appropriation Bill since doing so would be considered initiation, which is unlawful. Nwabueze (2000:10) contends that permitting such a rise is unfavourable when the Assembly does not have the resources to fund it.

Parliament in Great Britain can only reject or cut planned government spending; it does not have the power to increase them, lending credence to Nwabueze's position. Haruna (2008:48) adds that the discrepancy arises from fundamental differences between the two branches regarding their understanding of what constitutes an appropriate bill. While the National Assembly may

deem the returned aggregate figures sufficient, the presidency may disagree. Haruna (2008:48) suggests that, in this context, the presidency's position appears more justifiable and morally sound. Section 81 of the constitution unambiguously outlines how public revenue should be allocated, specifying that each expenditure must have a designated purpose. Although the National Assembly has the right to decide how money is taken out of the public purse according to Section 80, this power is conditional on how the expenditure is defined.

General Overview of TETFund

Established in 2011 as an intervention agency, the Tertiary Education Trust Fund (TETFund) is a product of the Tertiary Education Trust Fund (Establishment, etc.) Act. Management, distribution, and oversight of education tax monies allocated to public tertiary institutions throughout Nigeria is its principal function. The TETFund Act of 2011 requires all registered firms operating in Nigeria to pay a 2% Education Tax on their assessable profit so that it can achieve its goals. The Act delegated the authority to assess and collect this Education Tax to the Federal Inland Revenue Service (FIRS). Tertiary educational institutions at the federal and state levels receive their funding from TETFund, which is in charge of collecting and distributing the tax that the Act imposes. TETFund also keeps tabs on how the beneficiaries spend the money.

Analytical view of Nigeria Universities

Nigeria now has 262 universities comprising of:

147 Private Universities

63 State Universities

52 Federal Universities

Ogun State has the most Universities (20), 16 of which are Private Universities.

Distribution of Nigerian Universities by Region

South West: 69

North Central: 49

South South: 44

North West: 42

South East: 38

North East: 20

Total: 262

Federal Universities in Nigeria

North West: 13

South South: 9

North East: 8

South West: 8

North Central: 8

South East: 6

Total: 52

Private Universities in Nigeria – the top sixteen (16) includes:

1 Ogun: 16

2 FCT: 12

3 Kano: 8

4 Kwara: 8

5 Osun: 8

6 Oyo: 8

7 Anambra: 7

8 Lagos: 7
9 Abia: 6
10 Delta: 6
11 Enugu: 6
12 Edo: 5
13 Nasarawa: 5
14 Cross river: 4
15 Kaduna: 4
16 Ondo: 4

States (+FCT) by Number of Universities*

1 Ogun: 20
2 Delta: 13
3 FCT: 13
4 Kano: 13
5 Lagos: 12
6 Osun: 12
7 Oyo: 12
8 Kwara: 10
9 Anambra: 9
10 Enugu: 9
11 Abia: 8
12 Edo: 8
13 Kaduna: 8
14 Ondo: 8
15 Imo: 7
16 Nasarawa: 7
17 Akwa Ibom: 6
18 Cross river: 6
19 Kogi: 6
20 Niger: 6
21 Rivers: 6
22 Sokoto: 6
23 Bayelsa: 5
24 Ebonyi: 5
25 Ekiti: 5
26 Gombe: 5
27 Borno: 4
28 Jigawa: 4
29 Katsina: 4
30 Kebbi: 4
31 Plateau: 4
32 Adamawa: 3
33 Bauchi: 3
34 Benue: 3
35 Taraba: 3
36 Zamfara: 3
37 Yobe: 2
Total: 262

Funding of University Education in Nigeria

It is essential to provide funding for Nigerian higher education because of the substantial costs associated with running educational institutions. John and Parson (2004) suggest that the increasing expenses of governance are partially due to the growing expenses related to higher education in various countries, especially developing nations, as well as rising overhead costs. Investing in higher education involves both initial and ongoing costs that are crucial for the academic sustainability of institutions, particularly in the current period of worldwide competition for resources and skilled individuals.

Barr (2004) states that funding higher education is costly and encounters conflicting demands for public expenditure, a difficulty that is not completely recognised in politically delicate countries. The Nigerian government has had challenges in providing sufficient funding for higher education to obtain the best outcomes. Ajayi and Ekundayo (2006) argue that the Nigerian government has consistently fallen short of meeting the UNESCO recommendation of allocating 26% of the total budget to the education sector, despite assertions of significant annual budget allocations to higher education. Oguntoye (2000) noted that the rise in student enrollment in higher education institutions has not been matched by an increase in government spending, resulting in a decrease in the quality of higher education in Nigeria. Kalama et al (2012) discovered that overspending on recurring expenses, like high wages for lawmakers and paying off domestic debts, has resulted in the neglect of higher education and other crucial areas of the economy, affecting governance expenses in Nigeria.

Several studies have been conducted on the Tertiary Education Trust Fund (TETFund) and its administration in Nigerian higher education institutions. Ekundayo and Ajayi (2009) analysed the several issues hindering the efficient operation of the Nigerian university education system. Financial difficulties, insufficient infrastructure, brain drain, erosion of academic autonomy, graduate unemployment, secret cults, examination malpractices, sexual harassment, and volatile and militant student unionism were among the many issues highlighted by their inquiry. Adeyemi (2011) investigated how Nigerian schools are funded. Spending on education in the nation from the beginning of formal schooling was examined. It was clear from the study that there were financing gaps in the system because it compared overall federal revenue with school spending at different time periods. Despite the UNESCO minimum guideline of 26% of the national budget, the results showed that education financing has never reached more than 17% in any one year.

For the purpose of illuminating how the Education Tax Fund (ETF) has contributed to the improvement of educational development at Nigerian Tertiary Institutions, Ugwuanyi (2014) conducts an eleven-year analysis of ETF operations on these institutions. Data from the Education Tax Fund's operations department papers and a few other federal government documents were analysed using a variety of analytical tools. Based on their findings, ETF has had a substantial positive effect on Nigeria's educational system by constructing a number of intervention projects and enhancing the learning and teaching environments for both students and faculty. Agha (2014) investigated the effects of university funding on academic achievement in Nigeria. The financial status of Nigerian universities was explained using the African political economy paradigm. The results showed that despite the fact that the federal government pays for about 90% of the system, it has failed to do so because of political, social, and economic downturns. The results show up in the form of subpar instruction and research, unsafe working environments, and a lack of investment in employee growth.

Abdulrahman and Muhammad (2015) evaluated the impact of TETFUND intervention on the development of public universities in Nigeria. It utilized both qualitative and quantitative methods to collect data from university administrators, academic staff, and students. The findings

revealed significant improvements in infrastructure, research facilities, and academic programs as a result of TETFUND interventions. However, the study also highlighted challenges such as bureaucratic bottlenecks and inadequate utilization of funds.

Taiwo and Ademola in (2017) assessed the impact of TETFUND intervention on the provision of physical facilities in Nigerian universities. It utilized a questionnaire survey to collect data from university administrators, academic staff, and students. The findings indicated a positive impact of TETFUND interventions on the provision of physical facilities such as classrooms, laboratories, and libraries. However, the study also highlighted challenges such as poor project monitoring and inadequate maintenance of facilities.

Oluwatoyin, Olanrewaju and Adeyemi (2018) examined the role of TETFUND in promoting research and academic excellence in Nigerian universities. It employed a mixed-methods approach, combining surveys and interviews with university stakeholders. The study found that TETFUND interventions had contributed to the improvement of research infrastructure, funding for research projects, and capacity building for academic staff. However, challenges such as delays in disbursement of funds and bureaucratic procedures were identified as hindering factors.

Suleiman (2019) focused on assessing the contributions of TETFUND to infrastructural development in a specific university in Nigeria. It employed a survey method to gather data from university officials and stakeholders. The study found that TETFUND interventions had led to significant improvements in infrastructure, including the construction of lecture halls, laboratories, and staff offices. However, it also identified challenges such as delays in project execution and mismanagement of funds.

Research Methods

In carrying out this research, the researcher used content analysis. Content analysis is a systematic research process used to analyse and understand the content of textual, visual, or auditory materials. It involves examining the characteristics, themes, patterns, and meanings within a set of data to gain insights into a particular topic or phenomenon. Content analysis was applied to the various literatures advanced in this study.

Conclusion

The examination of the impact of the Education Trust Fund (ETF) on public universities in Nigeria reveals both successes and challenges in navigating the fiscal landscape of higher education funding. While the ETF has provided much-needed financial support for infrastructure development, faculty training, and other educational initiatives, its effectiveness has been hampered by issues such as misallocation of funds, bureaucratic inefficiencies, and inadequate monitoring and evaluation mechanisms. Additionally, the reliance on ETF funding highlights the broader systemic challenges facing Nigeria's higher education sector, including persistent underfunding, deteriorating infrastructure, and declining academic standards.

Moving forward, addressing these challenges requires a comprehensive approach that includes enhanced transparency and accountability in fund allocation and utilization, strategic investment in human capital development, and reforms to improve the overall governance and management of public universities. Furthermore, there is a need for sustained dialogue and collaboration among government agencies, university administrators, faculty members, students, and other stakeholders to develop long-term solutions that prioritize the quality, accessibility, and relevance of higher education in Nigeria. Only through concerted efforts and shared commitment can Nigeria's public universities effectively navigate the fiscal landscape and fulfill their critical role in national development.

Recommendations

The recommendations to enhance the efficiency of higher education funding and manage the financial environment are based on the examination conducted. The government should take steps to improve transparency and accountability in the distribution and use of ETF money by conducting regular audits, making financial statements public, and establishing procedures for reporting and resolving financial misconduct.

Government should establish robust monitoring and evaluation systems to track the impact of ETF investments on academic performance, infrastructure development, faculty capacity building, and student outcomes around the country. This includes conducting regular assessments and feedback mechanisms to ensure that funds are used efficiently and effectively.

Government should increase the ETF funds to meet the desired infrastructure development in public universities, including the construction and renovation of classrooms, laboratories, libraries, and other essential facilities. This will create a conducive learning environment and support academic excellence.

Funds should be allocated for faculty training, research grants, and professional development initiatives to enhance the quality and relevance of teaching, and research in public universities. This includes supporting faculty members to pursue advanced degrees, attend conferences, and collaborate with international scholars.

In addition, the funds should be used to encourage universities to develop innovative programs and initiatives that promote entrepreneurship, technology transfer, and industry collaboration. This will enable the establishing of incubation centers, fostering partnerships with private sector companies, and supporting student-led startups.

The funds should be geared towards addressing systemic challenges facing Nigeria's higher education sector, such as inadequate funding, outdated curricula, inadequate infrastructure, and political interference. This implies that comprehensive reforms and policies should be advanced at the institutional, and governance levels to create an enabling environment for academic excellence and innovation to thrive.

Finally, government should foster collaboration and partnerships among government agencies, university administrators, faculty members, students, alumni, and other stakeholders to mobilize resources, share best practices, and leverage expertise towards achieving common goals by engaging with international donors, philanthropic organizations, and corporate sponsors to augment ETF funding and support university development initiatives in the country.

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