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Impact of TETFund in Nigerian Tertiary Education and the Way Forward: A Critical Review

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Abstract

The Tertiary Education Trust Fund (TETFUND) is an interventional initiative of the Federal Government of Nigeria, which manages the education tax funds for the improvement of tertiary education in Nigeria. TETFund serves as the major source of funding for educational and research activities in the public tertiary institutions across the country. Since inception, it has unarguably improved the quality and standard of teaching, learning and research in Nigeria's tertiary institutions via various intervention programs such as physical infrastructure, instructional materials and equipment, academic staff training and research grants. However, the administration and management of the funds by TETFund is not without challenges, considering the huge mandate of the agency in a country with diverse interests and needs. The disbursement of the funds is faced with various irregularities and inadequacies, which when addressed, would improve service delivery. Hence, there is need for periodic review and reassessment of the operations of the agency for continued and improved performance. This review commissioned by the Nigerian Young Academy (NYA) as a critical stakeholder in the education sector took an in-depth look at the operations of TETFund with a view to finding ways to maximize the available limited funds for improved education and research output in Nigeria. While assessing the agency's strengths and weaknesses in this review, recommendations that would help to address the identified inefficiencies towards improved service delivery and productivity of the funding body are also suggested. These suggestions would help achieve the long-awaited knowledge-driven industrial and technological revolutions in Nigeria within the shortest possible time if implemented accordingly.

Keywords: Tertiary Education Trust Fund (TETFund), Nigerian Educational System, Academic Staff Training and Development (ASTD), grants for research, government-owned tertiary institutions (GOTI), teaching and learning, instructional materials, equipment.



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1.0 Introduction: Overview of TETFund

The Education Trust Fund (ETF) was set up under the Education Tax Act No. 7 of 1993 (Ajayi, 2018) as amended by Act No. 40 of 1998, with a mandate to operate as an intervention fund to all levels of public education (Federal, State and Local). Its major objective was to use Education Tax funds to improve the quality of education in Nigeria. Its specific objectives include the following:

- (i) provision of funding for educational facilities and infrastructural development,
- (ii) promotion of creative and innovative approaches to education, and
- (iii) stimulating support and enhancing improvement of activities in educational foundation and library development.

However, due to the vast and wide range of its mandate which stretched the funds so thinly that the impact was hardly felt, and the duplication of functions/mandate of other agencies (such as Universal Basic Education), Education Trust Fund was repealed and replaced with Tertiary Education Trust Act 2011 (Mukhtar, 2021). Despite the challenges, ETF recorded some levels of success, especially in the areas of educational infrastructure and library development.

Subsequently, the Tertiary Education Trust Fund (TETFund) was set up through the Tertiary Education Trust Act 2011 with the main objective to manage, disburse and monitor the education tax funds to public tertiary institutions in Nigeria. TETFund derives its funds from 2% of assessable profits of registered limited liability companies in the country. As such, the yearly income of the agency is tied to the profitability or performance of these enterprises in the financial year. The Federal Inland Revenue Service (FIRS) is empowered by the Act to assess and collect the Education Tax. To avoid ambiguity, the responsibilities of the Fund as empowered by the ACT can be summarized as follows: to

- (i) administer the tax collected by FIRS.
- (ii) disburse same to tertiary educational institutions at Federal and State levels, and to monitor the projects executed with the monies provided by the Fund in the beneficiary institutions.
- (iii) monitor the projects executed with the monies provided by the Fund in the beneficiary institutions.

TETFund, as an interventional agency of government, would play a vital role in improving the productivity and development of the government owned tertiary institutions by providing basic infrastructure to promote teaching and learning, research, and publications, and human capacity development. The mandate of TETFund is to administer and disburse the funds to Federal and States tertiary educational institutions, specifically for the provision or maintenance of:

- 1) essential physical infrastructure for teaching and learning;
- 2) instructional material and equipment;
- 3) grants for research and publication;
- 4) academic staff training and development;
- 5) 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 higher educational institutions.

To achieve these specific objectives, TETFund has developed a sharing formula for allocating funds to the different classes of federal and state tertiary institutions, and for specific objectives. There has been a general and progressive increment in the amount of funds allocated to the institutions for the various tasks. For example, whereas each University got 127 million Naira made up of 57 million Naira for projects (Ibrahim, 2017), 10 million Naira for Library Developments (Lolade and Daramola, 2017; Gadanga et al. 2021), and 60 million Naira for

Academic Staff Training and Developments as well as Local Research and Publications in 2008, the allocation to each University grew to N303 million in 2010 and N646 million in 2013 for the same purposes. Likewise, allocations to Polytechnics rose from N183 million in 2010 to N443 million in 2013, and Colleges of Education from N157 million in 2010 to N390 million in 2013. These allocations to institutions are channeled to specific objectives as prioritized by TETFund, although it has been argued that the sharing formula does not take into consideration the peculiar needs of the institutions. These priority areas also seem to be constantly reviewed and amended as appropriate. Initially, more of the funds were channeled towards infrastructural development and instructional material and equipment, and to a reasonable extent, TETFund has made a remarkable impact in these areas (although still not without some challenges and outstanding grey areas). Recently, it does appear that TETFund has shifted priority attention to academic staff training and development. Hence in 2018, individual beneficiaries for the staff training and development program may be allocated as much as N30 million to N50 million to pursue further education in foreign universities.

TETFund is currently structured into two management segments:

- The Board of Trustees and
- The Secretariat

The Board of Trustees, which comprises six representatives from the six geopolitical zones, and one representative each from the Federal Ministries of Education and Finance, and the FIRS; making a total of ten members with the Executive Secretary (ES) of the Fund, is entrusted with the powers to oversee and run the day-to-day activities of the Fund as prescribed by the ACT establishing it. The Secretariat, which ensures the day-to-day running of the offices of the Fund, is headed by the ES. The ES, assisted by the Directors and Heads of Department and Unit, is the Chief Executive and the Accounting Officer of the Fund.

What this study investigates is how TETFund has shaped Nigeria's higher education landscape especially its role in funding physical infrastructure, supplying textbooks and tools, funding research projects, plus supporting faculty growth through workshops and advanced studies. The paper highlights operational strengths, identifies shortcomings, and proposes policy-oriented recommendations aimed at strengthening TETFund's effectiveness and contribution to national development.

This paper adopts a narrative critical review approach, drawing on publicly available TETFund reports, policy documents, grey literature, newspaper articles, and relevant published sources. The analysis and recommendations presented represent the authors' independent scholarly interpretations based on this synthesis.

This work builds its foundation by weaving together insights from open-access TETFund records, official policies, informal publications, media coverage, alongside peer-reviewed material.

2.0 Analysis of the Impact of TETFund on the Nigerian Educational System: Strengths, Weaknesses and Recommendations for improved efficiency

2.1 Academic Staff Training and Development

Academic staff training and development (ASTD) is a vital component for the success story of any university and indeed, other corporate establishments, especially in Africa, where 'Gloabaficalisation' undermines the full exploration of African potentials to tackle her peculiar challenges and optimally utilize resources for sustainable development (Atolaniet al., 2019).

Thus, it is particularly encouraging to see that TETFund has made this aspect an important component of its mandate (TETFund guidelines for accessing ASTD). In fact, the ASTD component has "single-handedly" attracted many individuals to work as lecturers in various universities. Interestingly, the ASTD has been shown to improve the performance and skills of lecturers in addition to enhancing their technical know-how to withstand the challenges of contemporary times (Udu and Nkwede, 2014; Halidu, 2015; Ezeali, 2017; Eneasator et al., 2019). This indicates that the ASTD is an effective tool for sustaining and enhancing the productivity of university lecturers (Onyeike and Eseyin, 2014; Halidu, 2015) as well as college of education lecturers (Eneasator et al., 2019). TETFund supports academic staff training and development, including sponsorship for a Master's or Doctorate, either locally or abroad. Funds allocated to ASTD are disbursed as shown in Table 1. In addition, ASTD sponsorships are categorized into 60% for science and technology-based courses and 40% for arts and social science courses.

Table 1: ASTD FUNDS ALLOCATION

ASTD Programme Category	Old Allocation Percentage	New allocation Percentage
Foreign Scholarships	30%	≤ 50% (for existing scholars)
Local Scholarships (Nigerian Universities)	30%	≥ 40%
Postdoctoral Fellowships	30%	-
Bench Work	10%	≤10%
TOTAL	100%	

(Source: TETFund guidelines for assessing intervention funds ASTD department)

The sponsorship for scholars in foreign institutions includes the total amount payable as tuition for the entire duration of the study program and living expenses, which vary from one institution to another and from one country to another. Hence, there is no set budget for foreign scholarships, and some scholars could receive as much as ₦50 million for a PhD program. Duration of sponsorship by the Fund is for a maximum of 4 years for PhD courses, and 2 years for Masters programs (both local and international).

For foreign scholarships, only universities ahead of the best Nigerian Universities in the World University Ranking of Times Higher Education (THE) are considered as host institutions for sponsorship (TETFund guidelines for accessing ASTD). Prior to 2008, the only effort made to sponsor academic staff for postgraduate studies was the allocation of a paltry sum of One Million Seven Hundred and Fifty Thousand Naira (₦1.75 million) to each University as of 2004. Hence, the attempt to inject this measure of quality training for academic staff in the allocation of the ASTD is highly commendable. Also, many of the allocation and quality assurance criteria for the disbursement/administration of the funds are satisfactory. However, there are some inherent limitations that need to be reviewed to make the funds more effective.

The allocation for sponsorship of foreign scholarships for PhD studies and the money spent visiting them for monitoring and evaluation by TETFUND amounts to a lot of capital flight from Nigeria into foreign countries. The amount of funds being taken to these foreign countries for staff training and development is

becoming increasingly alarming and detrimental to the economy. These funds end up being used to develop the educational system and the economy of foreign host institutions/countries, while Nigeria has only the paper certificates of the trained academics to show for it (that is, if the scholars eventually return). More importantly, it is becoming somewhat counter-productive for the institutions it was originally intended to help, as many of these trainees return with skills that are highly disproportionate to the available research/learning facilities and end up becoming more frustrated and unproductive in the institutions. Many of the ones who returned after their training still leave the system eventually, out of frustration, as there are no commensurate equipment/facilities to practice the skills they acquired abroad. In addition, the discoveries made by ASTD scholars during their training remain in these foreign countries, while Nigeria goes back to consuming the technologies after they have been developed into finished products (Chukwudi, 2022). Hence, despite the TETFund interventions, tertiary institutions in Nigeria still have a long way to go to attain international standards. This (foreign) component of the ASTD program has now been suspended effective January 1, 2025, and allocations only made for existing scholars as shown in Table 1. However, TETFund still needs to reassess the impact of these foreign scholarships on academic staff development and the development of Nigerian universities. Some criteria for which data should be collated include: what percentage of the people trained on full time PhD in foreign universities return to Nigeria to practice and/or remain in Nigeria to build capacity in that area for a long time; what are the professional growth/survival rates of these people in the Nigerian educational system after their return; what is the capacity of these foreign trained PhD holders to replicate the knowledge they acquired abroad in Nigeria; how much is expended on these full time PhD students compared to training them in Nigeria?

To mitigate some of these challenges and improve the impact of ASTD funds in Nigerian universities, TETFund could consider the following suggestions:

A gradual adjustment in the ratio of foreign and local staff training in favor of intercalated or sandwich training programs (bench work). This is because the intercalation approach is cheaper, more sustainable, and will improve the professional survival rate of the foreign-trained PhD holders. Part of the huge funds previously budgeted for foreign scholarships/training that is saved by increasing the ratio of intercalated training can then be used to purchase the cutting-edge equipment/ facilities needed by these scholars, which they would have been sent abroad. They can then use these facilities to replicate the knowledge and skills acquired while on the sandwich studies and use them in training others (capacity building). This will create the needed technology transfer and backward integration. Also, it is expected that, after a period of an effective ASTD operation, the Nigerian Universities should have a good number of foreign-trained/reputable scholars who would participate in the local training of the next generation of Nigerian scholars, hence further adjustment of the ratio in favor of local training. Also, apart from the conventional and largely ineffective bond system of the university, strict measures to ensure that the funds spent on the beneficiaries of ASTD eventually benefits the Nigerian Universities need to be implemented.

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also encourage the growth and development indigenous scholars. In cases where some outstanding Nigerian researchers in a field may be in the same department with the ASTD local scholar, this policy excludes such scholars from getting the best indigenous training available. To solve this problem and improve local training and development of indigenous scholars,

TETFund could identify universities in Nigeria with specific areas of strength and fortify them further. A thorough and all-inclusive survey can be carried out on public tertiary institutions in Nigeria to know their areas of strength. Some efforts in this direction were reported by Ndohand Nnaeto (2018), Abdulaziz et al. (2020), Isiaka et al. (2020), Abdullahi and Muhammad (2021), Fejoh and Adesanwo (2021). On a larger scale, such surveys would be primarily to determine which university is doing well in what discipline in accordance with global standards. A method that can be employed to measure the performance (or areas of strength) is the use of the total SCOPUS-indexed publications of each faculty within each university in the last three years. For example, if "University A" has the highest number of SCOPUS-indexed journal articles in engineering among all other public Nigerian Universities, the faculty of engineering in "University A" should be upgraded to world-class. Professors in the engineering fields from any other university in Nigeria can then train academic staff or even external students using the facilities in "University A". Hence, Centres of Excellence (CoEx) will be established for each discipline accordingly. The establishment of these CoEx should be without prejudice to the funding of academic staff on training, but this will greatly reduce the cost for TETFund local staff training when compared to foreign staff training. The distribution and establishment of the CoEx should not be hinged on a quota system within the federating units. Rather, it should be completely based on merit in accordance with the world's best practices. This capacity-strengthening agenda must not be compromised on the altar of the 'quota system' if the policy is to succeed. The benefits that could abound from implementing this policy will include:

- i. The CoEx would be in the institution for life and would save TETFund from the heavy expenditures incurred on academic staff training in foreign universities.
- ii. The CoEx will be a source of income for the host University and would also attract foreign students.
- iii. Scientific discoveries and patents will remain Nigeria's properties.
- iv. Trained academics would have the opportunity to continue in their line of research and grow to become experts.
- v. Research findings can easily be translated into useful products since the implementation of the research ideas are locally done.
- vi. Money from grants will be spent in Nigeria and not to develop other nations' economies.
- vii. Proposals can be submitted by academics to governmental and non-governmental organizations on ways to improve their products and services, knowing fully well that facilities to execute such proposals are now available in Nigeria; and
- viii. Young academics are trained, knowledge is generated, and the lots of society is improved.

Additionally, the present ratio of 60% for science and technology and 40% for Arts and Social Sciences is not considered a strategic development plan for a developing country like Nigeria. There is a need for very rapid development in the Science and Technology sector and a shift towards a knowledge-driven economy. For Nigeria to catch up with the science and technology development lag, a huge investment in science and technology is required. Hence, the ratio of the ASTD sponsorship should be reviewed in favor of science and technology.

On the issue of conference funding, the prevention of attending predatory conferences by the Nigerian academics is commendable. However, funds to improve/organize local conferences/workshops should be improved upon. Moreover, the ratio of funding of academic and non-academic staff for conference attendance is needed in the operational guidelines of TETFund to avoid unnecessary funding of non-academic (administrative) staff for conferences that could mostly benefit the academic staff who would need to translate the knowledge obtained in such conferences/workshops.

2.2 Grants for Research and Research

Outputs/Publications

TETFund is supposed to be a major funding agency in Nigeria, like the NRF, NIH, DAAD and JSPS of South Africa, USA, Germany, and Japan, respectively. However, the general perception among Young Academics in Nigeria is that TETFund is grossly underperforming in this area. TETFund interventions have made efforts to improve over the years, together with the rapid changes in the economy and student population in tertiary institutions. The ₦3.9 billion for 128 projects allocated via the National Research Fund (NRF) in 2019 had an approved increase of ₦7.5 billion for the 2020 cycle (TETFund, 2020), and according to the TETFund 2020 annual report, ₦ 6.39 billion of the allocated funds were awarded to 217 projects. However, by 2024, the NRF grant allocations had dropped to ₦4.24 billion for 158 research projects (Mamu, 2025). This decline is also exacerbated by the 31.4 increase in the inflation rate that year (Focus Economics, 2025). The annual research grant advertised by TETFund is largely ineffective, as the amounts allocated to these grants are too small to make any reasonable impact (Chukwudi, 2022). Also, the selection process does not appear to be very transparent and often involves other factors beyond the quality of the proposals. Hence, some proposals rejected by TETFund are often accepted and funded by other funding bodies with a more robust selection process than TETFund. In addition, several political and administrative bureaucratic bottlenecks hinder the ability of researchers with a TETFund research grant to execute their research smoothly and make any meaningful impact in the Nigerian academia (Ezeali 2017). Although funds are allocated for Institution Based Research (IBR) and journal/book development, the allocations for research are disproportionately small compared to the allocations for other items. Even though research and publications remain one of the most effective ways to improve the status of our tertiary institutions both locally and globally, TETFund is yet to prioritize this area appropriately. Major factors responsible for the low level of success recorded include lack of prompt access to information by academics, administrators applying favoritism in awarding grants, an increasing number of low-quality academics who have little or no interest in research, hence submit no proposals, and lack of basic research facilities that would enable successful execution of research proposals.

TETFund recently indicated in a seminar that a lot of money is available to tertiary institutions for research and development is not being accessed (Aprebo and Onyeike, 2018). Therefore, administrators of tertiary institutions should continuously create awareness on the availability of TETFund funds for research and conferences promptly; and every academic staff should be eligible for a conference sponsorship per year to present their research findings. When this is implemented, administrators of tertiary institutions should then make submission of annual progress report by all the academic staff mandatory, wherein one publication in a SCOPUS indexed journal and one conference attendance per year will be the minimum level of acceptable progress. However, it would be high-handedness to expect research outputs in form of

publication without research activities, and in the same vein, there cannot be any research activity where there is no facility for it. Hence, administrators of tertiary institutions should be made to develop a culture of maintaining and providing research materials and equipment through TETFund grants. A good way to achieve this is for TETFund to devise some criteria based on international standards to rank Nigerian researchers and place them into categories for seed grants (based on their categories and rating) for the generation of more research outputs. Hence, a web-based platform should be designed where the researchers would directly inter-face with the TETFund with very minimal interference by the respective universities. This is not meant to replace TETFUND institution-based grant and NRF grant which are based on calls for proposals but rather augment it. The ratio of seed grants to the existing TETFund research grants would then need to be adjusted appropriately to accommodate seed grants to all assessed lecturers. With this new model, all research output from the University will of necessity acknowledge TETFUND. After the seed grant, all researchers will only be able to receive subsequent funds based on performance. The performance-based grants may be in the form of paying Universities for articles published in Q1 to Q4 journals. For instance, articles published in Q1 journals may be given 100% of amount decided to stimulate more publications while Q2 may be given 75%, Q3 given 50% and Q4 given 25%. Local journal articles should be encouraged to become listed to qualify for performance grants. The University should then be mandated to give a percentage of the funds, not less than 60%, to the authors/researchers. The research team that published the study will have internal mechanisms for sharing the funds. This may also help combat gifts and ghost authorship. The funds, both the University and the research team portion, can only be used for research related spending which may be stipulated by TETFUND, and all instruments purchased from the fund must bear the barcode of the University. Of course, other important criteria known for usual funding agencies should be applied while assuring a smooth flow of the research funds and other activities. The quality of the research and publications alongside other measures for research output should be monitored without hindering the administration and operation of the TETFund grants, since administrative bottlenecks are the main mitigating factors in retarding the success of TETFund research grants. There should also be funds allocated to compensate Universities and researchers with patents.

Nevertheless, there remains the problem of effective utilization of allocated research funds. Many times, this is due to a lack of enabling conditions to execute the research projects. There are many fundamental socio-economic problems that must be tackled before research activities can flourish. These include lack of uninterrupted power supply, water supply and lack of prompt access to chemicals and other research materials. Researchers in the fields of science and engineering will find it almost impossible to successfully execute any impactful research idea without uninterrupted power supply. Chemical laboratories that have no running water for example, can never be considered ideal for research activities, especially for safety reasons. So also, the long period it takes for ordered chemicals and materials to arrive from Europe or America can discourage students and academics from embarking on developmental research projects (Chukwudi, 2022). The electricity issue is very fundamental and Federal government's efforts at improving power supply should be intensified. Once electricity is fixed, the other challenges affecting research development in tertiary institutions will either naturally fizzle out or consciously confronted and solved.

Except for books required for teaching and learning, the emphasis on book writing is high on the operational guideline

(Guideline for Higher Education Book Development). Moreso, the guideline did not clearly capture "quality". In other words, the quality of the authors needs to be assessed in terms of their eligibility and authority to write a book on the subject, otherwise, we may end up giving wrong information to students. For instance, it may be inappropriate for TETFUND to fund a book on insurgency authored by a lecturer in Biology. Furthermore, even with the peer review system currently in place, more regulatory measures might be needed to avoid some level of plagiarism. There is a tendency for the authors of a book for the TETFund book funding to be involved in the selection of peer reviewers, and this is not appropriate. A more robust and double-blind peer review mechanism is needed in these regards. Moreover, the definite specification of book arrangements may vary across disciplines and therefore, a strict guideline of a book format proposed in the guideline (Guideline for Higher Education Book Development) may lead to an apparent confusion. On the other hand, the effort to fund some institutional-based Nigerian journals (Guideline for Higher Education Book Development) is highly commendable. However, to promote quality, only journals indexed by, at least Scopus, should be funded or at least, a deliberate effort should be designed to direct the TETFund funded journals along that line. To curtail financial wastage, the proposed capacity building for journal editors and assistants (Guideline for Higher Education Book Development), if warranted, should be strictly an online activity.

2.3. Provision of Infrastructure for Teaching and Learning, Instructional Materials and Equipment

Today, many outstanding modern infrastructures in tertiary institutions across the country are projects funded by TETFund. Classroom buildings, offices and laboratories have all been built from the funds allocated by TETFund, as shown in Table 2. Indeed, TETFund has given a facelift to the infrastructural outlook of our tertiary institutions. However, there is room for more work to be done relating to laboratories and hostel facilities. Moreover, many of the infrastructural projects are either executed by non-professional contractors or with substandard materials, hence raising concerns of durability and efficiency. For example, there have been many cases of freshly built/renovated classroom facilities being broken or destroyed at first use. These contribute greatly to the impression that TETFund intervention has not significantly influenced the provision of physical infrastructure and/or are not accessible, if provided (Clever and Amaewhule, 2018; Bala 2018). Therefore, suggestions were made for the TETFund to provide more funds for the physical infrastructure and/or devise a more robust strategy to ensure that the interventions are more impactful. Perhaps, the suggestion made in the report of Mohammed (2012) that allocation should be made based on the specific needs to the institutions might assist in these regards. This might go a long way to reverse the observation of Oraka et al. (2017) that TETFund allocations to the Nigerian Tertiary Institutions do not correlate with the enrolment ratio in such institutions. On the aspect of teaching practice, specific micro teaching laboratory equipment needs to be stated, and a paradigm shift is also required towards the provision of very modern teaching and learning equipment.

A lot of improvements have been recorded in the libraries of many institutions with funds from TETFund. However, most of the instructional materials and equipment supplied by TETFund are often generic ones, with no consideration for the peculiar needs of the instructors and students.

TABLE 2: FUNDS FOR INFRASTRUCTURE (2015 – 2024)

Year	Physical Infrastructure & Programme Upgrade	Library Development	Total
2015	₦15.36 Billion	₦7.63 Billion	₦22.99 Billion
2016	₦82.80 Billion	₦5.79 Billion	₦88.59 Billion
2017	₦44.27 Billion	₦4.89 Billion	₦49.16 Billion
2018	₦28.97 Billion	₦4.03 Billion	₦33 Billion
2019	₦50.00 billion	₦6.09 billion	₦56.09 billion
2020	₦102.68 billion	₦5.96 billion	₦108.64 billion
2021	₦30.81 Billion	₦3.16 Billion	₦33.97 billion
2022	₦58.779 Billion	₦6.31 Billion	₦65.089 billion
2023	₦57.01 Billion	₦3.74 Billion	₦61.75 Billion
2024	₦159.60 Billion	₦11.33 Billion	₦170.93 Billion

Source (Tetfund website and Annual reports)

For example, TETFund awarded some contracts for the installation of e-boards in institutions, and the boards were indiscriminately installed in most rooms, without regard to whether it is a classroom or a laboratory. Besides, much of that equipment was never functional for once because of incomplete installations. To curb this trend, it may be reasonable to suggest

proper scrutiny and monitoring of the processes leading to the award of contracts and supervision during construction and installation of facilities.

TETFund should be stricter in making sure that beneficiaries adhere to standard practice before the benefits are made accessible to them. In addition, it may be adequate to constitute a special task force with members nominated by the National University Commission (NUC) that will monitor and ensure the quality of projects in tertiary institutions are not compromised, during and after the construction. Members of this special committee should enforce as part of the conditions of award of contracts to contractors, warranty of a reasonable number of years. The committee should comprise mainly of practitioners in the fields of building and engineering, quantity surveying, and law.

Although some success has been recorded by TETFund in the provision of instructional materials and equipment, a lot more still needs to be done. This aspect seems to be the most poorly executed mandate of TETFund and is also fundamental to the poor teaching and research output of Nigerian universities. Some basic examples of instructional materials that are often lacking in these institutions include books and journal articles, electronic gadgets (television sets, videos, projectors, cameras, computers etc.), biological specimens, small instruments for physics and electronics practical classes, chemistry glass wares, weighing balances, farming tools, catering utensils etc. While examples of basic equipment would include CHNS elemental analyzer, atomic absorption spectrophotometer (AAS), Fourier transform infrared spectrometer (FT-IR), high performance liquid chromatograph (HPLC), gas liquid chromatograph (GLC), gas chromatograph coupled with mass spectrometer (GC-MS), scanning electron microscope (SEM), electron microscope, differential scanning calorimeter (DSC), thermal gravimetry analyzer (TGA), UV-visible spectrophotometer, spectrofluorometer, rotary evaporator, chiller etc. Their availability not only helps with teaching and learning but also make research planning and execution a lot easier for academic staff. Unfortunately, it is general knowledge that most of these basic instructional materials and equipment are not available in many Nigerian public tertiary institutions. It is therefore expected that administrators of tertiary institutions would explore the opportunity afforded by TETFund for providing these materials and equipment. Many universities do not possess the minimum resources in human and material to offer and sustain most of the programs they run; and consequently, churn out low-quality graduates that can hardly defend their certificates. This lax culture of tertiary institutions to provision and maintenance of equipment and instructional materials is likely to continue until a stricter method to make them accountable is devised. It is in this regard that the NUC accreditation exercise for university programs becomes extremely relevant. NUC should be further strengthened in a way that it can conscientiously carry out accreditation exercises that will be devoid of influence from any quarters and will be able to discontinue any program that is found to fall short of the requirements for its smooth running in any tertiary institution.

2.4 Exclusion of Nigerian private universities from TETFund Benefits

Due to the amendment of Section 23(1)(c) of the Finance Act 2021, the general income tax exemption for educational institutions was removed, and a 3% education tax on private universities was imposed, with the initial exception for institutions with a turnover of ₦25 million or less and currently ₦ 50 million (Ola-Ojo, n.d.). However, the **TETFund Act 2011** mandates that only public tertiary institutions are eligible for

interventions i.e. federal & State-owned universities, polytechnics and colleges of education (Afeez Bolaji, 2023).

This policy automatically excludes about 148 private universities and their around 4000 PhD-grade lecturers from the N2.5 billion-per-university infrastructure and research grants that 271 of their public counterparts are to receive in 2026 (Khanoba, 2026). Because TETFund is Nigeria's main research grant body, this decision negatively impacts national research and development output. Competent scholars in private schools are unable to access the national research fund or international partnership seed money administered through TETFund. Although private institutions also contribute significantly to Nigeria's higher education through student training, employment creation, and intellectual development, roughly 40 % of Nigeria's academic labour force who teach in private universities, plus their students and research output are excluded from national research funding, international partnership seed funding, conference support, and capacity building. This situation has also sparked valid outrage and condemnation from private universities, the vice chancellor of Afe Babalola University Ado Ekiti, Prof. Smaranda Olarinde calling it "unconstitutional, unfair and unjustifiable" (*Excluding Private Varsities from TETFund Unfair, Unjustifiable*, n.d.). This can also create a divide and disparities within the Academic staff sector of private and public Universities discouraging co-collaboration.

The existence of private universities, from the first issue of licenses in 1999, was to bridge the significant gap that exists between the available public universities and the wide demand for higher education. In 2025, a record-breaking number of 2,030,627 candidates registered for the Unified Tertiary Matriculation Examination (UTME) and approximately 1,955,069 candidates sat for the examination. Presently, about 1.8 million undergraduate students are enrolled in Nigerian tertiary institutions, with the postgraduate students estimated to be about 242,000 to 250,000, 10% of these students are enrolled on private universities. Currently, Nigeria is home to approximately 309 tertiary institutions, of which 148 (48%) are privately owned. This is significant because Private universities, which, through education tax, also help sustain TETFund, are forced to rely heavily on tuition fees, private donor contributions, and internally generated revenue to maintain and develop infrastructure, which can be perceived as discriminatory.

This lack of support substantially affects the students, leading to very high tuition and other administrative fees and restricting them from research funding opportunities granted to their peers in public Universities. Notably, this raises concerns of the infringement of rights of these students, as citizens of Nigeria, who are unable to access these national funds. This can be and has been perceived as depriving students of their entitlements merely due to the mode of their institution's funding.

While there have been calls for TETFund to include private tertiary education sectors in national funding channels, resources and opportunities, there has also been pushback from public education sectors. Notably ASUU (Academic Staff Union of Universities) argues that such a decision would lead to the proliferation of private universities devoid of quality (*ASUU Rejects Calls to Include Private Varsities as Beneficiaries of TETFund Interventions*, n.d.).

3.0 Conclusion and Recommendations

There is undeniable evidence of TETFund intervention projects in virtually all government-owned tertiary institutions (GOTIs) in the country. TETFund-funded infrastructural development, such as lecture rooms, theatres, laboratories, staff offices, and health centers, abounds in many GOTIs. TETFund has provided

library materials and resources (books, e-books, subscription to international databases, journals, and educational software) as well as laboratory equipment for science programs. Nigeria's educational system has benefited tremendously from the interventional support of TETFund over the years. In fact, without TETFund funding, many GOTIs would be in a critical state of disrepair and infrastructural obsolescence. TETFund has performed admirably, much better than many government agencies. However, there is an urgent need to review some of the agency's inadequacies to improve service delivery to the Nigerian tertiary educational system and national development.

On academic staff training and development (ASTD), the Fund has done well in sponsoring members of staff of tertiary institutions to foreign and local universities to acquire training for the benefit of the country. However, assessment of the approach currently being used with the value it has added to the system suggests that not much in terms of technological advancement, economic development and increased educational standards has been achieved by TETFund. Hence, Nigeria is still rated low in terms of socio-economic development despite the huge amount of money invested in academic staff training and development. Essential physical infrastructure for teaching and learning, which includes basic physical facilities that would enhance efficient delivery of lectures and afford a conducive learning environment within the tertiary institutions are often inadequate. The need for properly equipped/furnished classrooms, teaching and research laboratories, engineering workshops and studios, libraries, staff offices, and conference/seminar rooms cannot be overemphasized. Although most Federal and State-owned tertiary institutions have witnessed an upsurge of developmental projects in this regard that are financed by TETFund, many of these projects do not meet the minimum global standard in terms of quality and quantity. Even when some funds are available from TETFund for these, many GOTIs are unable to access the fund every year, even in the face of daunting needs. TETFund interventions for research and scientific publication are still underperforming when compared to global standards and are poorly implemented and therefore require urgent review. Here, the development and enforcement of global benchmarks, the establishment of a needs-based allocation system for institutions with critical requirements for infrastructure and the redistribution of unassessed funds to institutions demonstrating readiness and academic and research advancements are essential.

Finally, the current structure of TETFund management does not encourage healthy competition, as many appointments to the board of trustees and project funds administration/evaluation are politically inclined. Effective administration of the agency by a merit-based, rotating board of diverse and accomplished scholars who have distinguished themselves in securing, managing and administering world-class grants in their respective fields will benefit the country significantly. Also, the addition of an independent Internal Ethics and Quality Control Committee of experts in academic integrity, procurement and audit that would review and maintain oversight over evaluations and appointment processes. The hope is that these areas of operation of TETFund needing review and adjustments would be addressed accordingly, so that the long-awaited industrial and technological revolution in Nigeria can become a reality within the shortest possible time.

Declaration of Conflict of Interests

All Authors have declared that there is no conflict of interest

Authors' Contributions

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