

# Assessing Variations in Universities and Colleges TETFund Interventions Mechanism in Cross River State, Nigeria: Management Perspective

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***Abstract- The study aimed at Assessing Variations in Universities and Colleges TETFund Interventions Mechanism in Cross River State, Nigeria: Management perspective. In the course of the study, two research questions were answered and two null hypotheses were tested. The study adopted the ex-post facto research design 673 (11.3) drawn from a population of 3,309 academic staff in four tertiary institutions in Cross River State, Nigeria. The study adopted stratified and simple random sampling techniques. A researcher-developed questionnaire titled "Assessment of Variations in Universities and Colleges TETFund Interventions Mechanism Questionnaire (AVUCTIMQ)" was used for data collection and it was face validated by research experts in the field of Measurement and Evaluation and educational management respectively in the Faculty of Education CRUTECH. The reliability of the instrument was established with Cronbach Alpha reliability and the coefficient of internal consistency ranged from 0.69 to 0.77. The data were analysed with an independent t-test. The finding revealed that the staff of university differs significantly based on TETFund intervention mechanism. Also, it was found that the staff of the College of Education differs significantly based on their TETFund intervention mechanism. Based on the findings it was recommended among others that periodic audit exercises should be conducted to ensure that projects for which money has been expended are executed. Similarly, beneficiaries of grants from the Fund for various programmes of study should pursue their programmes as approved especially as it will enhance the teaching, learning and development of quality education in the country.***

## I. INTRODUCTION

The role of education in human development cannot be overemphasized. It has been described as an important tool in any human society, which makes man develop faster than other creatures. Education is the bedrock of all human sectors-political, medical, agricultural, security, etc. (Aluede, Idogho&Imonike, 2012). Education in Nigeria is directed towards self-realization, better human relationships, individual and national efficiency, effective citizenship, national consciousness, national unity, and social, cultural, economic, political, scientific and technological progress (Federal Government of Nigeria, 2004). Education in Nigeria is generally stratified into three sectors, which are basic, post-basic/senior secondary and tertiary education. However, another stratification based on the horizontal division of education into types is also available (FGN, 2009).

In Nigeria, the Tertiary Education Trust Fund (TETFund) was initially named Education Trust Fund (ETF) by Act No 7 of 1993 as amended by Act No 40 of 1998 which serves as an intervention agency set by the government from the idea of the Academic Staff Union of Universities (ASUU) to provide supplementary support to all level of public tertiary institutions with the main aim and objective of using education tax funds alongside project management for the rehabilitation, restoration and consolidation of Tertiary Education in Nigeria. The mandate of TETFund is specifically for the provision or maintenance of; essential physical infrastructure for teaching and learning, institutional material and equipment, research and publications, academic staff training and development

The major decree (mandate) of the Tertiary Education Trust Fund (TETFund) was to raise two percent (2%) of tax on education paid from the assessable profit of companies registered in Nigeria. The Federal Inland Revenue Service (FIRS) was mandated to assess and collect the tax. The said tax (funds) are disbursed for the general improvement of tertiary education in all federal and state tertiary institutions in Nigeria. From the funds raised it was agreed to be managed by a board of trustees comprising eleven (11) drawn from the six geo-political zones of the country as well as representatives of the Federal Ministry of Education, Federal Ministry of Finance and the Federal Inland Revenue Services. They were mandated to carry the following roles with regards to the raised tax monitoring and ensuring collection of Tax by the Federal Inland Revenue Services and ensure transfer to the Fund, manage and disburse the Tax, liaise with appropriate ministries and bodies responsible for collection or safe keeping of the Tax, receive request and approve the projects after due consideration, ensure disbursement to various public tertiary education institutions in Nigeria, monitor and evaluate execution of projects, invest funds in appropriate and safe securities, update the Federal Government on its activities and progress through annual audited reports among the states of the Federation in case of regular intervention, review progress and suggest improvement within the provisions of the Act, do such other things that are necessary or incidental to the objective of the Fund under these Acts or as may be assigned by the Federal Government, make and issue guidelines, from time to time, to all beneficiaries on disbursement of monies from the Fund on the use of monies received from the Fund and generally to regulate the administration, application and disbursement of monies from the Fund under this Act. The Board of Trustees shall administer, manage and disburse the tax imposed by this Act based on:

Quality funding of all tertiary institutions in Nigeria  
Equitable distribution of the funds across the six-geo political zones of the Federal

Equality among the states of the Federation in case of regular intervention

Funds disbursement varies across tertiary institutions across the state, for instance, a ratio of 2:1:1 ie 2 for

Universities, 1 for Polytechnic/Monotechnique and 1 for Colleges of Education across the country.

It is worth noting that one of the reasons for establishing universities is the conduct of research that could lead to the advancement of knowledge and contribute directly and indirectly to economic progress and the quality of life. Nations all over the world have recognized that national growth and competitiveness (in the context of a globalized economy) depend very much on continuous technological improvement and innovation- driven by well-organized vibrant research and development which integrates the research and training capacities of higher education with the needs of the industry and larger society. To this end, Creswell (2008) sought to determine the relationship between universities' accessibility to TETFund interventions. The study sampled university ownership into federal and state-owned universities in California. The study sample consisted of 1200 purposively selected academic staff from four universities. A questionnaire with four sections was developed and administered to the subjects. The instrument consisted of test-retest reliability of 0.64 for two weeks ( $n = 40, r = 0.64, = < .05$ ) an internal consistency (K - R20) reliability of 0.72 ( $< .05$ ) and a Cronbach coefficient alpha of 0.70. The study used simple percentages, Pearson Product Moment Correlation and chi-square statistics to test the three hypotheses generated for the study. The result showed that federal universities have more access to TETFund than state-owned universities. The study also provides insight into new ideas that improve human understanding of various social, economic and cultural phenomena. The advancement in research leads to the growth in science and technology that leads to industrialization, creation of job opportunities, increased income, increased production of goods and services, creation of wealth, improved quality of life, improved transportation/communication systems, networking regions of the world, clustering of people and integrating nations socially, economically and politically. Research has contributed to the rise and expansion of the world knowledge economy and the establishment of imperial hegemony of a few countries over the rest of the world in the ongoing process of globalization and its uneven development.

Ayodele (2010) conducted a study on federal and state university discrepancies in TETFund allocation in Osun State Nigeria, Five hypotheses were formulated for the study. The design used in the study was correlational research. Stratified and purposive samplings were used in the selection of a sample of 198 academic and non-academic staff in universities in the state. The method of data analysis was Pearson's Product Moment correlation statistics. The results of the study revealed that the academic staff of federal universities has more access to TETFund than their counterparts in state-owned universities. It was also found that non-academic staff of state-owned universities have access to TETFund more than their counterparts in federal universities. The study concludes that the reason for this was because of political differences as most states politicize TETFund intervention meant for academic staff. The study also found that basic and applied researches of Nigerian universities operate between 6% and 24% of national research capacity. These findings indicated that state universities perform below average if they are to contribute to national development. TETFund interventions in tertiary education have yielded so many results. About 10,363 public tertiary workers have been trained by the fund between 2010 and 2016. Due to the aggressive intervention and concentration of government attention on our public tertiary institutions and the massive support of TETFund. More than 30,000 projects have been delivered nationwide with non-abandoned centres by the institution or the intervention agency (Independent Newspapers Limited, 2016). The question is: What are TETFund inputs for beneficiaries' research output in Universities in South East, Nigeria? This is the fulcrum of this study.

Agha (2014) conducted a study on the topic of the Relationship between universities' accessibility of TETFund and development in south-south universities. Two hypotheses were stated and tested at a 0.05 level of significance. The study utilized an ex-post facto research design. Simple and systematic random sampling techniques were used in the study. The population for the study was 2,700 academic staff in the universities were used. A sample of 8,170 teachers in 817 academic staff was drawn representing ten percent (10%) of the estimated population. Data were collected with a standardized instrument entitled

fund utilisation questionnaire (FUQ). The method of data analysis adopted was Spearman Rank Order correlation analysis. The study found that there is a significant relationship (0.87) between TETFund utilization among academic staff of universities. The finding also revealed that Federal Government provides about 90 percent of funds which has not been able to successfully finance the system due to economic, social and political depression among federal and state universities. This is evident in poor quality of teaching and research, poor conditions of work and insufficient attention to staff development. The consequence is that the goals of university education in Nigeria are yet to be achieved.

Ekundayo and Ajayi (2009) examined the myriads of problems militating against the effective management of the Nigerian university education system. According to their study, these include financial crisis, poor infrastructure, and brain-drain, erosion of university autonomy, graduate unemployment, volatile and militant students" unionism, secret cults, examination malpractices and sexual harassment. Ugwoke, Basake, Diara and Chukwuma (2013) study on Education tax law and administration of university education in Nigeria. It concludes that with improved transparency and accountability, rigorous training and retraining of the staff of the fund in tax audit and monitoring of project the implementation, encouragement of the beneficiaries of the fund to shun their current lackadaisical attitude to the accessing and utilization of the Education Trust Fund money. Adeyemi (2011) examined the financing of education in Nigeria. A review of the finances on education since the advent of formal education in the country was made. The study shows the total revenue accruing to the Federal Government and the amount of money allocated to education at various periods indicating deficits in the funding of the system. The findings indicated that the funding of education has not been up to 17% in any given year despite the UNESCO minimum standard of 26% of the national budget. The writer, therefore, made suggestions on how to effectively fund education in the country and recommended other sources of funding education for future development.

Ugwuanyi (2014) undertakes eleven years of study of the activities of the Education Tax Fund (ETF) in

Nigerian universities with the target of revealing how the Education Tax Fund has helped in enhancing the educational development of Nigerian Universities. Various analytical tools were employed in appraising data generated from the publications of the operations department of the Education Tax Fund and some other Federal Government publications. The research found that ETF has made a significant positive impact towards improving the educational sector in Nigeria by the construction of various intervention projects and improving the teaching and learning conditions of both students and lecturers., and that each tertiary institution has its criteria (subject to TETFund directives) for determining which lecturer becomes a beneficiary. Conclusively, the researcher believes that the ETF has the potential of alleviating the chronic underfunding of the educational sector and that in future, if properly utilized the fund will continue in no small measure towards revitalizing the educational system in Nigeria.

Afolayan (2015) examine the trend in the funding of universities in Nigeria and the attendant effect between 2009 and 2013. Beneficiaries of federal and state-owned universities were sampled. The findings observed some gaps in the funding and the expenditure of available funds. The study analyzed the response to the report of the needs assessment of Nigerian Universities conducted in 2012, the federal government earmarked N1.3trillion for special intervention in Nigerian public universities over the next Six (6) years, of which N200billion out of the amount has been released. The paper concluded by making appropriate recommendations to address the identified challenges. From all the research conducted on tertiary education funds, there still exist poor educational facilities in Nigeria. The rate at which Nigerian Universities are fast decaying is rapidly alarming. All the resources needed for the education production process are in short supply such as; hostels, library space, lecture halls, laboratories, students' books and journals and office spaces are all seriously in a mess. It is concerning this backdrop that the study sought to carry out an assessment of Variations in Universities and Colleges TETFund Interventions Mechanism in Cross River State, Nigeria: Management perspective.

- Theoretical background
- Management by objectives theory

Management by Objective (MBO) was developed by Drucker (1954) which states that managers should avoid "the activity trap" that is, getting so involved in the day-to-day activities that they forget to adhere to principles regarding the sustenance of the reason why the organization was established. One of the focal points of Management by Objective was that instead of just a few top managers taking the center stage on all organizational matters, all managers of sub-units should participate in the strategic planning process. This will help greatly in the implementation of the organizational plan. The theory also states that managers should implement a range of performance systems which are designed to help the organization to function well.

As earlier mentioned, resources in an organization could be financial, human or material. These resources are exhaustible and should therefore be used judiciously. However, for the utility to be achieved, the objectives of the organization must be clear so that there could be a clear linkage between objectives and resources. Tertiary education in Nigeria has its role in a sustainable economy. However, the resources to meet this objective are scarce. This is where Management by Objectives becomes important in the achievement of such goals. It is important to state that tertiary institutions ought to constantly focus on their objectives and ensure that all is done to achieve the needed goals.

In the face of scarcity of resources in any organization, the relevance of this theory in this study cannot be overemphasized. The relevance of this theory to this work is that it is appropriate for organizations (TETFund/tertiary institutions) to draw out plans that will ensure that monies that are meant for the revitalization of universities, provision of instructional materials, staff training and retraining, facilitation of projects and so on are specifically targeted towards addressing the planned objectives. TETFund/tertiary institutions, therefore, have to work with clearly defined objectives such that it will be difficult for them to lose focus. In the same vein, all those in administration, Faculty or Departmental level must constantly move in line with the laid down objective(s). Any deviation from the above may cause

the institution to begin to major in the minor and minor in the major.

- Statement of the problem-

The various levels of education in Nigeria have over the years been confronted with different challenges which range from the paucity of funds, manpower inadequacy in quality and quantity, poor government funding, and dilapidated and insufficiency of physical and material facilities. From observation, it appears that tertiary institutions are the worst hit in the dwindling fortunes of education in Nigeria. As years go by, tertiary institutions in Nigeria continue to decline in the world's educational ranking due to the lack of interest on the part of the government in funding education. The poor funding has practically affected the development of tertiary institutions in all ramifications. This is envisaged in dilapidated structures in schools, poor library and laboratory facilities and a lot more. Despite TETFund interventions in funding tertiary education in terms of human and material resources across the country, there still lingers inequality in the funding system between state and federally-owned tertiary institutions in Nigeria. The problem of this study put in question is: What are the variations in Universities and Colleges TETFund Interventions Mechanism in Cross River State, Nigeria: Management perspective?

- Research questions

The following research questions are posed to guide the study.

1. To what extent do universities differ in their TETFund intervention mechanism?
2. To what extent do Colleges of Education differ in their TETFund intervention mechanism?

- Hypotheses

The following null hypotheses were formulated for testing.

1. Federal university does not differ significantly from State university based on their TETFund intervention mechanism.
2. Federal College of Education does not differ significantly from those in State College of Education based on their TETFund intervention mechanism.

## II. METHODS AND PROCEDURE

The variations in Universities and Colleges TETFund Interventions Mechanism in Cross River State, Nigeria have a strong link to the management of tertiary institutions in Nigeria due to their outstanding impact on the overall growth and development of the school system. Thus, in carrying out this study, the descriptive survey research design was adopted with an estimated population of 3,309 respondents drawn University of Calabar and Cross River University of Technology, Calabar using the multistage sampling technique. A sample of 673 which represents (11.3%) was drawn from the population and the data collection was done with a well-validated questionnaire entitled "Assessment of Variations in Universities and Colleges TETFund Interventions Mechanism Questionnaire (AVUCTIMQ)" which was on a four-point modified Likert scale type ranging from Strongly Agree (SA) to Strongly Disagree (SD). The instrument was validated by scholarly experts in the field of Educational Administration and Test and Measurement in CRUTECH and the University of Calabar which was obtained with a split-half reliability method and the coefficient obtained ranged from .069 to .077. The statistical procedure used in the study was an independent t-test analysis in answering the two (2) hypotheses stated.

TABLE 1  
Accessible Population and sample distribution of academic staff beneficiaries of TETFund interventions in tertiary institutions in Cross River State, Nigeria

S/N	Institutions	Population			S/N	Institutions	Sample Distribution		
		No. of Academic Staff Male	Female	Total			No. of academic staff Male	Female	Total
1	University of Calabar, Calabar	1,254 (57.0)	946 (43.0)	2,200	1	University of Calabar, Calabar	195(65.44)	103(34.56)	298
2	Cross River State University of Technology, Calabar	174 (49.71)	176 (50.29)	350	2	Cross River State University of Technology, Calabar	62 (52.99)	55(47.01)	117
3	College of Education, Akamkpa	198 (89.59)	23 (10.41)	221	3	College of Education, Akamkpa.	51 (53.13)	45 (46.88)	96
4	Federal College of Education, Obudu	433 (80.43)	105 (19.52)	538	4	Federal College of Education, Obudu.	71(43.83)	91 (56.17)	162
	<b>Total</b>	<b>2,059</b>	<b>1,250</b>	<b>3,309</b>		<b>Total</b>	<b>379</b>	<b>294</b>	<b>673</b>

• PRESENTATION AND DISCUSSIONS OF FINDINGS

The results of the data analysis were presented accordingly as presented in table 2 and 3 as shown below.

• Hypothesis one

Federal university does not differ significantly from State University on the basis of TETFund

interventions mechanism. The major independent variable in this hypotheses is university ownership (Federal and State owned Universities) while the dependent variable is intervention mechanism. To test this hypothesis, university ownership (Federal and State University) was used as the independent variable while TETFund intervention mechanism represented the dependent variable as shown in table 2

Table 2  
Result of independent sample t-test of the influence of university ownership and intervention mechanism in tertiary institutions

Academic activities	N	$\bar{X}$	SD	Std. Error Mean	t	df	p-value
Federal	291	17.9361	3.49573	.16703	12.578	400	.000
State	111	14.0748	2.44062	.23594			

Significant at .05 level  $p < .05$

Infrastructural development	n	$\bar{X}$	SD	Std. Error Mean	t	df	p-value
Federal	291	16.0006	1.9087	.19076	8.5268	400	.001

State	111	14.1102	2.0032	.15422
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Significant at .05 level  $p < .05$

Library/laboratory development	N	$\bar{X}$	SD	Std. Error Mean	t	df	p-value
Federal	291	18.6532	2.7854	.20674	14.397	40	.000
State	111	16.2100	3.9800	.27776			

Significant at .05 level  $p < .05$

Education support services	N	$\bar{X}$	SD	Std. Error Mean	t	df	p-value
Federal	291	16.5390	2.0907	.16703	7.689	400	.002
State	111	15.0012	1.6732	.23594			

Significant at .05 level  $p < .05$

The result in Table 2 revealed that t-test statistics for the four dimensions of development of tertiary institutions namely; academic activities, infrastructural development, library/laboratory development and educational support services. Their p-values .000, .001, .000 and .002 were found to be less than the chosen alpha of .05. Thus, the null hypothesis is rejected. This implies that Federal university differ significantly from their state university on the basis of TETFund intervention mechanism in tertiary institutions in CRS

Federal College of Education does not differ significantly from State College on the basis of TETFund intervention mechanism. The independent variable in this hypothesis is university college ownership, categorized in terms of Federal and State Colleges, while the dependent variable is TETFund intervention mechanism. To test this hypothesis, college ownership was categorized in to two levels (federal and state owned colleges) while the dependent variable (intervention mechanism was measured continuously. This underscores the use of independent t-test statistics as presented in Table 3.

- Hypothesis two

Table 3  
Result of independent sample t-test of the influence of college ownership and intervention mechanism in tertiary institutions

Academic activities	n	$\bar{X}$	SD	Std. Error Mean	t	df	p-value
Federal college	94	17.4878	2.73973	.22787	4.8735	249	.002
State college	157	15.5735	3.41776	.21446			

Significant at .05 level  $p < .05$

Infrastructural development	n	$\bar{X}$	SD	Std. Error Mean	T	df	p-value
Federal college	94	16.7130	2.1287	.2477	8.6612	249	.000
State college	157	16.0790	2.0076	.2096			

Significant at .05 level  $p < .05$

Library/laboratory development	n	$\bar{X}$	SD	Std. Error Mean	T	df	p-value
Federal college	94	17.6665	2.2311	.21112	2.3120	249	.000
State college	157	17.0110	2.0087	.28733			

Significant at .05 level  $p < .05$

Education support services	n	$\bar{X}$	SD	Std. Error Mean	T	df	p-value
Federal college	94	17.6950	2.2325	.27775	-3.458	249	.000
State college	157	18.0003	2.3556	.24339			

Significant at .05 level  $p < .05$

The result in Table 3 revealed that t-test statistics for the four dimensions of interventions mechanism in tertiary institutions namely; academic activities, infrastructural development, library/laboratory development and educational support services. Their p-values .002, .000, .000 and .000 were found to be less than the chosen alpha of .05. Thus, the null hypothesis is rejected. This implies that Federal College of Education differ significantly from their State College of Education on the basis of TETFund intervention mechanism in tertiary institutions in CRS.

• Discussions of findings

The finding of this study is discussed based on the objective of the stated in line with the stated null hypothesis as presented below

• Colleges ownership and TETFund and intervention mechanism in tertiary institutions

It was also revealed that colleges differ in TETFund development of tertiary institutions. The finding agrees with Barr (2004) found that federal colleges benefit in terms of well-equipped laboratory; stocked libraries and scholarships for lecturers locally and internationally. The study also revealed that most of the problem facing state colleges were problems militating against research includes poor funding, low quality of research output and improper accountability; research brings about innovations in new products; promotes the prosperity of a nation and the well-being of its citizens among others. Based on

these findings, it was recommended among others that TETFund should increase the funds allocated to universities and that lecturers should engage in innovative research that will bring meaningful development to the society.

Also, Dan (2015) finding revealed that there is a significant influence of academic staff utilization of funds on the basis of colleges. It was also revealed that Federal Colleges of Education have more access to fund than State Colleges. This result implies that the bureaucratic nature of State Colleges makes it difficult for funds to be accessed than in Federal Colleges. In the same vein, Ogundu and Nwokoye (2013) finding also revealed that there is a significant effect of TETFund based on Colleges as Federal Colleges Benefit more than the State Colleges. The findings further revealed that TETFund has alleviated the state colleges' problems in the area of infrastructures, instructional materials and equipment. To this end, Wike (2013) commented that the era of excuses that quality research is expensive and lack of fund hinder researches in our institutions are no longer valid as the Federal Government through TETFund has taken a bold and progressive initiative of funding quality research at the tertiary level. According to the author federal colleges benefit highly than state colleges in terms of TETFund intervention.

• Summary and conclusion of the Study

The study investigated TETFund intervention on the intervention mechanism in tertiary institutions in

Cross River State, Nigeria. The emphasis of the study was to predict Tertiary trust Fund on development of tertiary institutions considering project development, research and journal publications, library development and staff training. The researchers adopted ex-post facto research design to examine the relationship between tertiary education trust fund and development of tertiary institutions in Nigeria. The study answered and tested eight research questions and hypotheses. The ex-post facto research design was employed with a sample of 653 drawn from a population of 3,309 academic staff in four tertiary institutions in Cross River State, Nigeria. The study adopted the stratified and simple random sampling techniques. A researcher developed questionnaire titled “Assessment of Variations in Universities and Colleges TETFund Interventions Mechanism Questionnaire (AVUCTIMQ)” was used for data collection. The validity of the instrument was established through face validation by three experts in the field of Measurement and Evaluation and Educational management CRUTECH and UNICAL respectively. The reliability of the instrument was established with split-half reliability index of internal consistency ranged from 0.69 to 0.77. The data was analysed with independent t-test. In conclusion, the finding revealed that:

1. Staff of university differs significantly on the basis of TETFund intervention mechanism in tertiary institutions.
2. Staff of College of Education differs significantly on the basis of TETFund intervention in tertiary institutions.

- Recommendations

Based on the findings and conclusions reached the following recommendation are made:

1. Periodic audit exercise should be conducted to ensure that projects for which money has been expended on are executed. Similarly, beneficiaries of grants from the Fund for various programmes of study should pursue their programmes as approved especially as it will enhance the teaching, learning and development of quality education in the country.
2. TETFund should oversight institutions and request of them to engage contractors who possess proven and credible track records for projects execution. As a matter of importance, law enforcement agencies should be involved to recover sums paid

to contractors for which services are yet to be provided. Such erring contractors should be blacklisted.

- Management Implication

This study may have some management implication to the following; students, lecturers, the society, the general reader, Vice Chancellors, Governmental and Non-governmental organizations (NGOs), Tertiary Education Trust Fund (TETFund) Agency, researchers and policymakers.

Students of Educational Management and related disciplines may see the result of this research as a viable study material for acquiring additional knowledge on the impact of TETFund funding of projects, provision of infrastructures, teaching/learning resources, funding of researches and conferences, facilitation of staff training on the development of tertiary institutions.

Lecturers in the above areas and departments may see the results of this study as useful material for acquiring and impacting knowledge to students on tertiary education development. The study is hoped to serve as a compass to the society by uncovering the need for funding tertiary institutions for sustainable development. Also, the users of this work may be directed to the basis of the readers need, mind and feelings for the research work. It may reveal the necessary points that will help the readers comprehend effectively. Vice chancellors and heads of tertiary institutions may benefit from this work by knowing areas to improve on and weakness recorded in the development of their institutions.

It is expected to enable the government to design policies and make decisions based on TETFund programmes and formulate implementable strategies geared towards the effective development of tertiary institutions. To non-governmental organizations and foreign donor agencies concerned with institutional development and programmes, it may enable them to channel not only finances but also, other essential resources such as ideas, personnel, material, technical and institutional support to the appropriate quarters which may help facilitate the effectiveness of the initiatives and programmes.

To TETFund agency, the finding of this study may give them insight into the areas to focus more in order to create a good impact. For scholars and researchers, the study is another piece of work which would help increase the already existing knowledge base on TETFund provisions and tertiary education development in Cross River State, Nigeria.

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