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ABSTRACT

The study was carried out to investigate the Utilization of TETFUND in Federal college of education, Ehamufu Enugu state, Nigeria and GETFUND in Accra College Education Accra Ghana. Four research questions and two hypotheses guided the study. Relevant literature related to the study was reviewed under conceptual framework, theoretical framework and related empirical studies. From the review of empirical studies, the researcher found that no known study has been carried out on the Utilization of TETFUND in Federal college of education, Ehamufu Enugu state, Nigeria and GETFUND in Accra College Education Accra Ghana. Descriptive survey research design was adopted for the study. The sample consisted of 1073 Staff of Ghana College of education and Ehamufu college of Education respectively. A 42-item-structured questionnaire was the major instrument for data collection. The research questions were answered using mean scores and percentages while the null hypotheses were tested using t-test and Chi-square statistics. The findings of the study include; there is a significance difference in the ratings of Staff of FCE, Ehamufu, Nigeria and Accra College of education, Accra, Ghana in terms of procurement of educational facilities as a result of fund made available by the Tax Fund in favour of Ghana. There is also a significant difference in the mean ratings of staff of FCE, Ehamufu, Nigeria and Accra College of education, Accra, Ghana Staff in terms of how fund made available by the Tax Fund are utilized towards effective personnel management in favour of Ghana. There is significance difference in the ratings of Staff of FCE, Ehamufu, Nigeria and Accra College of education, Accra, Ghana in terms of development of programmes as a result of Tax fund generated revenue in favour of Ghana. There is significance difference in the ratings of Staff of FCE, Ehamufu, Nigeria and Accra College of education, Accra, Ghana terms procurement of physical facilities as a result of fund made available by the tax fund in favour of Ghana. Based on the findings, the researcher recommended among other things that government should sometimes have interaction with other countries that have similar agency and seek for in-house knowledge exchange. Such countries as Ghana, that has "GETFUND" to see how they operate their own intervention funds.

CHAPTER ONE

INTRODUCTION

Background to the Study

Education is regarded as the best tool needed to reform man and the society in general. In so doing, colleges of education are the factory or the breeding ground for future teachers of a nation. The Federal Republic of Nigeria (FRN, 2004) defines colleges of education as institutions specially designed to provide the needed human resources for the overall turnaround of a nation. Colleges of education are expected to equip students with skills

and competencies that they require to work at the end of their study. The goals of colleges of education according to the FRN shall be to:

- Contribute to national development through high level manpower training;
- Develop and inculcate proper values for the survival of the individual and society;
- Develop the intellectual capacity of individuals to understand and appreciate their local external environment;
- Acquire both physical and intellectual skills which will enable individuals to be self-reliant and useful member of the society;
- Promote and encourage scholarship and community service
- Forge and cement national unity and; Promote national and international understanding and interaction (FRE, p6, 2004).

One of the ways by which colleges of education shall pursue their goals is by having access to intervention funds such as those provided by the Tax fund. It is against this backdrop that the researcher embarked on a comparative assessment of assess the level of intervention funds given to tertiary education trust fund (defund) for the development of colleges of education in Nigeria and that of Ghana.

Tax Fund is an alternative source for funds, Ozochi (2009) defined Tax fund as alternative source of fund explored by the government to ensure that companies and institutions undertake their respective infrastructural development programmes. It is explored by the government to ensure the procurement of facilities and other necessary resources needed for the management of companies and institutions.

The development of educational discipline, its activities and management depends on the availability of fund for its operation and survival. Funds are money that are collected and kept for a particular purpose. It is money provided for an activity or organization event for the purpose of executing the organizational task (Odukunle, 2001). Funding colleges of education is a prerequisite for the procurement of facilities and other essential resources needed for the attainment of their stated goals and objectives. Funding and management of colleges of education in Nigeria has become an issue of public concern as a result of recent economic meltdown and worldwide inflation. Ajayi and Ekundayo (2006) must have reflected on the importance of colleges of education before they brought to conclusion that funds allocated to colleges of education should not merely be considered as an expense but a long term investment, of benefit to society as a whole. These benefits are reflected on a societal level in terms of lower unemployment rates, better health, lower crime rates, more involvement in societal activities, higher tax returns and other trickle down effects.

Given the public value of colleges of education in view of the acknowledged contribution of knowledge to economic growth and societal development in the age we live in, a strong case

must be made for government responsibility in ensuring that colleges of education have adequate resources to fulfill their basic obligations. Ezeocha (1990) lamented that in some of the colleges of education in Nigeria, procurement of education facilities, staffing and other related aspects of education input variables are adversely affected as a result of poor funding and this affects the quality of its products. This is because when the facilities needed for teaching and learning are not adequately provided; teachers and learners are forced to manage the little available facilities which have adverse effect on quality of products. Mgbekem (2004) submitted that existing situation with funding of federal colleges of education in Nigeria is such that they are solely dependent on the federal government.

One of the major problems facing Federal Colleges of Education in Nigeria is under funding. This greatly hampers them to pursue their expected goals. Ibukun (1997) lamented that government which statutorily bears the costs of higher education in these countries now faces tight budget constraints due to the present economic bleak and the need to meet heavy and rising debt service obligations. This is not surprising considering the fact that in the recent times, government revenues have reduced sharply. Funding is a precondition for the procurement of facilities and other necessary resources needed for the management of colleges of education. Poor funding has been the bane confronting Federal Colleges of Education in Nigeria.

Ogbonnaya (2000) maintained that funds provided to federal colleges of education through the Tax Fund are not enough to procure facilities and instructional materials and equipments. Similarly, Akindutire (2004) had it that budgetary allocation for education has never reached 10% of the national budget as was reduced steadily since 1999 and are much lower than average in the last five years when compared with the increasing enrolment rate. The author further stated that as the nation's economy is in shambles, she had to drastically reduce the amount allocated to her education institutions and this as a result, calls for urgent intervention.

Intervention is a deliberate action taken in order to influence or prevent any undesirable consequences. Okebukola (2003) defined intervention as a deliberate entrance into a situation in order to influence events or prevent undesirable consequences. Ukeje (1998) submitted that government priority to education is now very low while funding of federal colleges of education is fast declining and this calls for urgent intervention. As strategies for economic recovery, Nigerian government started exploring alternative sources of fund as a way of intervention. The structural adjustment programme (SAP), which is part of the conditionality of the international monetary fund (IMF), came into operation in 1986 and Tertiary Education Trust Fund (TETFund) in 1993, mainly as strategies for economic recovery and intervention.

TETFund was established as an intervention agency under the Education Tax Act No 7 of 1993, and amended by Education tax Act No 40 of 1998, with project management to

improve the quality of education in Nigeria. It is one of the alternative sources of funds explored by the government. TETFund allocates 12.5% of the fund generated to federal colleges of education; it ensures that companies with more than 100 employees contribute 2% of their pre-tax earnings to the fund. Primary education receives 40% of this fund; secondary education receives 10% and higher education receives 50%. This is an attempt to meet the basic needs of education that has been the cause of unending crisis in the Nigerian education system.

TETFund is an intervention agency explored by the government to ensure that tertiary institutions meet their desired goals. According to the African Independent Television (AIT, 2012), the Federal Inland Revenue Service (FIRS) disbursed twelve billion naira to TETFund in the year 2012. Similarly, Emejo (2013) reported in the Thisday newspaper that the Federal Government of Nigeria had so far disbursed about 109.4 billion naira to TETFund to boost human resource development and enhance quality of education. Furthermore, Emejo disclosed that the sum of 15 billion naira had been spent on Federal and state colleges of education for the construction of micro teaching laboratories. Funding colleges of education all over the world is a crucial challenge for the governments, policy makers, and university administrators. In Nigeria and other developing countries such as Ghana, the management and control of universities and other tertiary institutions remains the core of government except for private investors.

In Ghana, the financing of higher education has been the responsibility of the government since colonial times. Akintayo (2004) submitted that colleges of education in Ghana have witnessed a multitude of challenges such as accessibility, affordability, financial austerity, faculty recruitment and retention, and the lack of improvement of physical facilities. Poor funding has introduced numerous challenges in the cost of managing colleges of education in Ghana. UNESCO (1998) submitted that effectiveness and efficiency of colleges of education in Ghana have suffered over the years especially during the 1990s, as they become inhibited by numerous challenges perhaps among the most serious challenges colleges of education faced is inadequate funding arising from students populations with the commensurate increase in infrastructure. Psacharopoulos (1998) recorded that colleges of education in Ghana are bedeviled by some challenges which have great impact on the outcome of its products. Cognizant of these and realizing the importance of higher education to national development, Ghanaian parliament passed a bill that established the Ghana Education Trust Fund (GETFund).

GETFund was established by the Ghana Act of Parliament in 2000 (Act 581) with the object of providing finance to supplement the provision of Education at all levels by Government. It levies a 2.5% Value Added Tax (VAT) on goods and services to supplement government budgetary allocations to education. The purpose of GETFund is to provide financial resources, to support all educational institutions and offer financial assistance to genuinely

needy and academically talented students. Ghana higher institutions and colleges of education are attracting worldwide attention because their educational trust fund is catering efficiently and effectively for educational needs of their students, lecturers, and non-lecturers in the college of education in Accra. Accra College of education is located in the heart of Accra the capital of Ghana. It is a college of education that is owned by the federal government of Ghana.

It is an incontrovertible fact that no educational institution can achieve its objectives without a good core of competent and dedicated school administrators as well as efficient non-academic staff. Ogbonnaya (2004) defined school administrator as a personnel who performs important roles in the enhancement of the teaching and learning process.

In colleges of education, the provost is regarded as the executive school administrator. As the executive school administrator; the provost works in relation with other school administrators such as the deputy provost, the director of academic programmes, the director of works, the chief librarian, the dean of student affairs and chief medical officer of the college. According to Ogbonnaya (2004), it is the school administrators who procure and manage funds, provide and maintain equipments and physical facilities as well as staff including academic and non-academic staff.

Non-academic staff are personnel who perform numerous administrative roles in the college. Collins (2012) defined non-academic staff as employees within an academic or vocational environment whose jobs do not involve teaching. They keep different types of records for the college such as staff records, school finances, school supplies, school books, register of admission among others.

In Ghana, GETFund was established to provide financial resources to support all educational institutions and offer financial assistance to talented students similar to that of TETFund of Nigeria. The above justification showed that Nigeria and Ghana shared almost the same ideology and experience in terms of funding. This therefore, calls for comparative assessment of TETFUND in federal college of Education, Ehamufu Enugu State Nigeria and GETFUND in Accra College of Education Accra Ghana.

Comparative assessment is the systematic comparison of two or more comparable alternatives. Akintayo (2004) defined comparative assessment as item-by-item evaluation of two or more comparable alternatives, processes, products, qualifications, and sets of data, systems, or the like. It is the systematic, ongoing process of gathering and interpreting evidence of events to determine if a program is meeting up with its stated goals. The purpose of comparative assessment is to ascertain whether a program is meeting up with its specified goals or objectives for the purpose of using the information to improve the program. Comparative assessment in this work is aimed at gathering and interpreting evidence of events of tax fund intervention in colleges of education in Nigeria and Ghana for the purpose of determining whether the programs are meeting up with its stated goals and objectives.

In any tertiary institution such as college of education, the ability to effectively and efficiently achieve its goals, utilize both the human and non-human resources such as teaching and non-teaching staff, instructional materials, educational facilities and equipment relies on the availability and access to fund. Resource utilization is the effective and efficient use of input of human and non-human resources to achieve goals and objectives of an organization or industry. Ezeani and Nwankwo (2002) viewed resource utilization as decisions and actions taken to effectively use human and non-human resources of an organization to achieve its goals and objectives. Similarly, Adebayo (2008) defined resource utilization as the fitting of individuals and materials which they are most suited for use.

Proper resource utilization is a yardstick towards achieving the goals and objectives of colleges of education. As such, if Federal colleges of education must achieve its laudable goals and objectives such as contributing to national development through high level relevant man power training and acquiring both physical and intellectual skills which will enable individuals to be self-reliance and useful member of the society, government, private sector priorities and participation such as funding and resource utilization must have to be addressed.

Colleges of education are expected to create needed human capital with enhanced skills that can lead to technological innovation, productivity and growth within the economy (Olaniyonu, 2001). Yet, the amount of fund, quality of human capital and resource utilization has direct impact on the development or otherwise of a system, nation building inclusive (Ibukun, 1997). In Nigeria and Ghana, one of the major problems seriously confronting federal colleges of education is under funding (UNESCO, 1998). This extremely impedes them to pursue their anticipated goals whereas; Tax Fund was established as an intervention agency to meet the basic needs of education that has been the cause of unending crisis. This therefore, aroused the interest of the researcher to compare the assessment of TET fund intervention in Federal College of Education, Eha-Mufu Enugu state, Nigeria and Accra College of education, Ghana.

Statement of the Problem

Funding colleges of education in Nigeria and Ghana has become a crucial challenge for the government. In Nigeria and Ghana, the management and control of colleges of education remains the responsibility of the Government. Funding and management of colleges of education in both countries appears to be an issue of public concern as a result of recent economic meltdown and worldwide inflation. In the colleges of education in Nigeria and Ghana, procurement of education facilities, staffing and other related aspects of education input variables are adversely affected as a result of poor funding and this affects the quality of its products. This is because when the facilities needed for teaching and learning are not adequately provided; teachers and learners are forced to manage the little available ones which have adverse effect on quality of products.

One of the major problems facing Federal Colleges of Education in Nigeria and Ghana is

under funding. This greatly hampers them to pursue their expected goals. It appears that government alone cannot fund colleges of education because of quantum of fund involved. As a result, it encourages private sector participation through the Tax Fund. In Nigeria, TETFund was established as an intervention agency with project management to improve the quality of education in Nigeria. In Ghana, GETFund was established with the objective of providing finance to supplement the provision of education at all levels. The above description showed that Nigerian and Ghana shared almost the same ideology and experience in terms of funding. This therefore justifies the need for comparing the two countries in terms of fund provision. The problem of this study therefore is to compare the assessment of TETFund intervention in federal college of education, Ehamufu Enugu state, Nigeria and GETfund in Accra College of education, Accra, Ghana.

Purpose of the Study

The purpose of this study is to compare the Utilization of TETFund in Federal college of education (FCE), Ehamufu Enugu state, Nigeria and GET fund in Accra College of education, Accra, Ghana. Specifically, the study seeks to:

1. ascertain how FCE, Ehamufu, Nigeria and Accra College of education, Ghana procure educational facilities as a result of fund made available by the Tax fund.
2. Examine how fund made available by Tax fund to FCE, Ehamufu, Nigeria and Accra College of education, Ghana is utilized towards effective personnel management.
3. Investigate how FCE, Ehamufu, Nigeria and Accra College of education, Ghana develop programmes as a result of fund made available by the Tax fund.
4. Find out how FCE, Ehamufu, Nigeria and Accra College of Education, Ghana procure physical facilities as a result of fund available by the tax fund

Significance of the Study

The benefits that shall accrue from this study would be of both theoretical and practical significance. Theoretically, the study would add to the existing management theories such as scientific management theory and human relation theory. It may build a theoretical framework that can be depended upon when designing measures on effective management and funding of institutions of higher learning. Practically, this study when successfully completed may benefit the following individuals and stakeholders such as students, school management, staff and future researchers.

Students may benefit from this study immensely; since students are the recipients of what goes on in schools, when colleges of education are effectively managed, and funded, there is no doubt that students would effectively learn, thereby enabling them to realize their goals without any difficulty. Since this study aims at funding colleges of education, for the purpose of enhancing their programmes, students remain the major beneficiary, because they may be equipped with skills and competencies that they require to work at the end of their study. School management may find this work commendably; this is because the study aims at

findings out measure to utilize human and non human resources in colleges of education, through the funds provided by tax. The study shall provide them with measures to effectively and efficiently utilize both the human and non-human resources such as teaching and non-teaching staff, instructional materials, and educational facilities provided with the intervention tax fund.

Staff of tertiary institutions both academic and non academics may find this work useful. Whatever that affects education also affects its staff and the success of any educational system depends to a large extent on the quality of its staff. Since emphasis is placed on school programmes and procurement of educational facilities, the recommendations of this study may inform staff on the appropriate methods and approaches that may improve their effectiveness.

Lastly, future researchers would consider this study a veritable material. They shall benefit from the findings and recommendations of this study in that it will serve as a source of literature, on effective tax fund utilization.

Scope of the Study

The geographical scope of this study covered Federal College of Education Ehamufu Enugu state, Nigeria and Accra College of Education, Accra, Ghana. The content scope focused on how FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana procure educational facilities as a result of fund made available by the Tax fund, how fund made available by Tax fund to FCE, Ehamufu, Nigeria and Accra College of education, Ghana is utilized toward effective personnel management, how FCE, Ehamufu, Nigeria and Accra College of Education, Ghana develop programmes as a result of fund made available by the Tax fund and how FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana, procure physical facilities.

Research Questions

To guide this study, the following research questions are stated.

1. How does FCE, Ehamufu, Nigeria differ from Accra College of Education, Accra, Ghana in terms of procurement of Educational facilities as a result of fund made available by the Tax Fund?
2. How does fund made available by the Tax Fund to FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana utilized towards effective personnel management?
3. How does FCE, Ehamufu, Nigeria differ from Accra College Education, Accra Ghana in terms of development of programmes as a result of Tax Fund generated revenue?
4. How does FCE, Ehamufu, Nigeria differ from Accra College of Education, Accra, Ghana in terms of procurement of physical facilities as a result of Tax Fund generated revenue?

Hypotheses

To guide this study; four null hypotheses were formulated and were tested at 0.05 level of significance.

H₀₁: There is no significant difference in the ratings of Staff of FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana in terms of procurement of educational facilities as a result of fund made available by the Tax Fund.

H₀₂: There is no significant difference in the mean ratings of staff of FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana in terms of how fund made available by the Tax Fund are utilized towards effective personnel management.

H₀₃: There is no significant difference in the ratings of staff of FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana in terms of development of programmes as a result of Tax fund generated revenue.

H₀₄: There is no significant difference in the ratings of staff of FCE, Ehamufu, Nigeria and Accra College of Education, Accra, Ghana in terms procurement of physical facilities as a result of fund made available by the tax fund.

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