

2018 ANNUAL REPORT

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TETFund INTERVENTION IN PICTURES

FOREWORD

Tertiary Education Trust Fund, (TETFund) is an agency of the Federal Government established to intervene in the Public Tertiary Education sector through the rehabilitation, restoration and consolidation of teaching and learning infrastructure, resources and environment with a view to uplifting Nigeria for global competitiveness. The organization was first established by Act No. 7 of the 1993 as the Education Tax Fund, (ETF) to intervene at all levels of public education.

In 1998, the name was changed to Education Trust Fund with the provision of Act No. 40 of 1998 and in 2011 the Fund was renamed Tertiary Education Trust Fund, (TETFund) by the Tertiary Education Trust Fund Establishment Act. No. 16 and refocused to intervene at the tertiary education level as opposed to the omnibus agency that intervene in all sectors of education.

TETFund gets its funding from the 2% Education Tax charged on the assessable profit of all registered companies operating in Nigeria. The tax is assessed and collected by Federal Inland Revenue Services (FIRS). The Fund administers the tax and disburses the amount to tertiary educational institutions at the Federal and State levels. It also monitors the projects executed with the funds allocated to the beneficiaries. TETFund ensures that funds generated from Education Tax (ET) are utilized to improve the quality of education in Nigeria.

Following the amendment of the TETFund Act by the National Assembly of 2011 which refocuses the intervention efforts of TETFund to only public tertiary institutions, we have started seeing the quantum leap in provision of physical infrastructure across the public tertiary institutions in the country. TETFund is gradually turning our public tertiary institutions to world-class.

The year 2018 Annual Report captured the total amount of education tax collected for TETFund operation by the Federal Inland Revenue Service (FIRS) from the 2% assessable profit of all registered companies in Nigeria stood at Two hundred and three billion, Two hundred and eighty four million, seven hundred and fifty six thousand, forty four naira and five four kobo (N203,284,756,044.54). The achievements recorded in the year under review was made possible through the commitments and dedications of our staff at all level. TETFund

also enjoyed the total cooperation and support of the Federal Government and supervising Ministry of Education.

The 2018 Annual report covers the 2018 fiscal year (January to December), and have also contained all achievements recorded during the year.

Executive Secretary

Our Vision

**To be a world class
intervention Agency
in Nigeria's Tertiary
Education**

Our Mission

**To Provide focused and
transformative intervention
in public Tertiary Institutions in Nigeria through
funding
and effective project management**

Our Services

Provide funding for educational facilities and infrastructural development.

Promote creative and innovative approach to educational learning and services.

Stimulate, support and enhance improvement activities in the educational foundation areas, like Teacher Education Teaching Practice, Library Development and Special Education Programmes.

Champion new Knowledge enhancing programmes as scientific information and technological literacy.

Our Corporate
Objective

**To use funds generated
from Education Tax to
improve the quality
of Education in Nigeria.**

Our Goals

- i. To continuously improve Education Tax Revenue by ensuring that the tax is collected and made available for TETFund intervention programmes;
- ii. To deliver appropriate and adequate intervention programme with due regard to the sensitivities of beneficiaries and stakeholders;
- iii. To promote cutting-edge technologies, ideas and organization skills in education, and ensure that projects are forward-looking as well as responding to present needs;
- iv. To ensure successful completion of intervention projects;
- v. To form a viable and enduring partnership between TETFund and its beneficiaries;
- vi. To manage Education Tax in a way that is most beneficial to the Nigerian people;
- vii. To recruit, retain, train and retrain a highly motivated workforce.
- viii. To plan, undertake research and create reliable databank for improvement of education in Nigeria; and
- ix. To ensure accountability and transparency in all its undertaking.

Our Core Values

(a) Internal values that pertain to the behavior of person within the Organization

- i. Democratic decision-making and management style that emphasizes consultation, dialogue and the search for consensus.
- ii. Respect for human and socio-economic rights of all who work within the organization;
- iii. Transparency and accountability; and
- iv. Originality, creativity and the pursuit of excellence and efficiency.

(b) External core Values that pertain to relations of TETFund with other bodies and institutions:

- i. Respect for the view-points and interest of government, tax payers beneficiaries and other stakeholders;
- ii. Belief in wide-scale consultation with stakeholders as a means to an adequate understanding of the problems of education and how to solve them; and
- iii. Promotion of transparency and accountability on the part of beneficiaries of TETFund.

THE ESTABLISHMENT AND ACTIVITIES OF THE TETFund

THE ESTABLISHMENT AND ACTIVITIES OF THE TETFund

Establishment of the Education Trust Fund

- (i) The deteriorating educational infrastructure and failing standard of education in the 1980's and early 1990's led to agitation for reforms in the education sector.
- (ii) In response, the Tertiary Education Trust Fund was established in 1993 under Act No. 7 as amended by Act No. 40 of the 1998 as a Trust Fund and the 2011 TETFund Establishment Act, with the objective of using project management to improve the quality of education in Nigeria
- (iii) The main source of income available to the Fund is the 2% education tax paid from the assessable profit of companies registered in Nigeria.

Activities

The TETFund has developed a culture of accountability and transparency in its operations over the years, these qualities are well entrenched in all policies and programmes in the areas of intervention in the education sector. The TETFund in promoting the twin qualities of transparency and accountability, ensures that Education Tax collections by the Federal Inland Revenue Services (FIRS) are monitored and reconciled periodically. The Board also ensures that disbursement funds to beneficiary educational institutions for the restoration rehabilitation and consolidation of education are devoid of bureaucratic bottleneck, need driven and beneficiary friendly.

TETFund Intervention in the Education Sector in Nigeria under the Year in Covers:

The TETFund intervention in the following public institutions;

- (i) 76 Universities
- (ii) 54 Polytechnics
- (iii) 65 Colleges of Education

The main activities undertaken by the TETFund include:

- (i) Liaising with the FIRS to monitor the collection of education tax;
- (ii) Providing pro-active support for education tax collections by the FIRS;
- (iii) Embarking on periodic tax drives to mobilize payment of education tax by companies;
- (iv) Embarking on joint reconciliation visits in Tax offices of the FIRS;
- (v) Disbursement of funds to the various tiers of education;
- (vi) Receiving proposals on area of intervention from beneficiaries;
- (vii) Receiving proposals by professionals to assess their relevance to improving the quality of teaching and learning;
- (viii) Monitoring of projects being executed by beneficiaries; and
- (ix) Organizing periodic workshops/seminars across the country to enable stakeholders and beneficiaries make inputs into future intervention policies.

**EDUCATION TAX COLLECTIONS
1999-2018 (as per CBN Transfer)**

1999	₦10.33 billion
2000	₦5.63 billion
2001	₦8.68 billion
2002	₦16.09 billion
2003	₦10.13 billion
2004	₦9.44 billion
2005	₦17.12 billion
2006	₦21.61 billion
2007	₦27.72 billion
2008	₦50.53 billion
2009	₦55.55 billion
2010	₦137.57 billion
2011	₦88.97 billion
2012	₦128.52 billion
2013	₦188.36 billion
2014	₦189.61 billion
2015	₦206.40 billion
2016	₦130.12 billion
2017	₦154.96 billion
2018	₦203.28 billion
Grand Total	₦1.660 trillion

TETFund AT A GLANCE

Brief on TETFund

Tertiary Education Trust Fund, (TEFund) is an agency of the Federal Government established to intervene in the Public Tertiary Education sector through the rehabilitation, restoration, restoration

and consolidation of teaching and learning infrastructure, resources and environment with a view to uplifting Nigeria for global competitiveness. The organization was first established by Act No. 7 of 1993 as Education Tax Fund, (ETF) to intervene at all levels of public education.

In 1998, the name was changed to Education Trust Fund with the provision of Act No.40 of 1998 and in 2011 the Fund was renamed Tertiary Education Trust Fund (TETFund) by the Tertiary Education Trust Fund Establishment Act. No. 16 and refocused to intervene at the tertiary education level as opposed to Primary, Secondary and Tertiary levels which the responsible for administering, managing and disbursing the Education Tax, (ET)

TETFund gets its funding from the 2% Education Tax charged on the assessable profit of all registered companies operating in Nigeria. TETFund administers the tax imposed by the Act and disburses the amount to tertiary educational institution at the Federal and State levels. It also monitors the projects executed with the funds allocated to the beneficiaries. TETFund ensures that funds generated from Education Tax (ET) are utilized to improve the quality of education in Nigeria.

The scope of TETFund interventions

Tertiary Education Trust Fund is an Interventionist Agency with the mandate to providing funding to all Public Tertiary Institutions in Nigeria. TETFund funds public Universities, Polytechnics and Colleges of Education. The number of the institutions benefitting from the Fund have increased over

the years. As at 2018, a total of 195 public tertiary institutions benefitted from TETFund intervention, they are as presented below:

- Universities - 76
- Polytechnics - 54
- Colleges of Education - 65

Administrative Structure

The Executive Secretary is the Chief Executive and Accounting Officer of the Fund. He is assisted by Head of Departments and Units in the day to day running of the affairs of the Fund and for the implementation of policies laid down by the Board.

Under the Office of the Executive Secretary are the following specialized Units:

- i. Anti-corruption and Transparency
- ii. Internal Audit
- iii. Legal and Board Secretariat
- iv. SERVICOM

The Department in the Fund which are headed by Directors are as follows:

- i. Department of Executive Secretary's Office
- ii. Department of Academic Staff Training and Development
- iii. Department of Education Support Services
- iv. Department of Finance and Investment
- v. Department of Human Resource and General Administration
- vi. Department of Information Communication Technology
- vii. Department of Monitoring and Evaluation
- viii. Department of Public Affairs
- ix. Department of Physical Infrastructure
- x. Department of Research Support Services
- xi. Department of Strategic Planning and Development

BOARD OF TRUSTEES

EXECUTIVE MANAGEMENT

DEPARTMENTAL UPDATES

OFFICE OF THE EXECUTIVE SECRETARY

THE EXECUTIVE SECRETARY

Functions and duties of the Executive Secretary, Tertiary Education Trust Fund

The Executive Secretary, Tertiary Education Trust Fund is appointed by the President and Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria and is the Chief Executive and Accounting Officer of the Fund.

- (a) The Executive Secretary, subject to the general direction of the Board of Trustees, is responsible for-
 - (i) The day-to-day administration of the Fund;
 - (ii) Keeping the books and proper records of the proceedings of the Board of Trustees;
 - (iii) The administration of the Secretariat of the Board of Trustees; and
 - (iv) The general direction and control of all other employees of the Fund
- b) Apart from these functions, the Executive Secretary also directly superintends over the following specialized

Units which are under his office:

- i. Anti-Corruption and Transparency Unit
- ii. Internal Audit
- iii. Legal and Board Secretariat;
- iv. Service Compact (SERVICOM)

DIRECTOR, OFFICE OF THE EXECUTIVE SECRETARY

INTRODUCTION

1.1 The Office of the Director, Executive Secretary's Office was established by the Fund in 2009 to assist the Executive Secretary in the discharge of his enormous statutory duties as Chief Executive of the Fund. The Director coordinates the activities of the Units in the Office of the Executive Secretary and provides technical assistance to the Executive Secretary. He also ensures that there is efficiency and effectiveness in the operations of the office.

1.2 The Department (Executive Secretary's Office) is headed by a Director who reports to the Executive Secretary. The Department comprises four main units namely:

- (a) Office of the Executive Secretary;
- (b) Internal Audit Unit; and
- (c) Legal and Board Secretariat Services Unit; and
- (d) SERVICOM Unit.

1.3 The three specialised Units (Legal, Audit and Servicom) have a direct channel of communication to the Executive Secretary on professional issues while DESO coordinates their administrative activities.

2.0 FUNCTIONS OF THE DIRECTORATE OF EXECUTIVE SECRETARY'S OFFICE

2.1 The specific duties of the Directorate are as follows:

- (a) Assisting the Executive Secretary in the discharge of his statutory duties which are as follows:
 - i) The day to day administration of the Fund;
 - ii) Keeping the books and proper records of the proceedings of the Board of Trustees;
 - iii) The administration of the Secretariat of the Board of Trustees; and
 - iv) The general direction and control of all other employees of the Fund.
- (b) Supervising the administrative activities of the specialized Units in the Department namely; Internal Audit, Legal and Servicom Units;

- (c) Implementation of special programmes initiated by the Executive Secretary;
- d) Providing secretarial support and handling of correspondences/letters requiring the Executive Secretary's attention; and
- e) Performing any special or adhoc duties as may be assigned by the Executive Secretary.

3.0 **SUMMARY OF STAFF STRENGTH IN ES OFFICE FOR YEAR 2018**

S/N	OFFICES/UNITS	NO. OF STAFF
1	Executive Secretary/CEO	1
2	Director, ES Office	1
3	Office of the ES/CEO	16
4	Internal Audit Unit	18
5	Servicom	19
6	Legal Unit	9
	TOTAL STAFF IN ES OFFICE	64

4.0 **STAFFING IN OFFICE OF THE EXECUTIVE SECRETARY**

4.1 The names and designations of staff in this office are as follows:

S/N	NAME	DESIGNATION
1	Barrister Ifioke Ukim <i>FIPMAN,FCAI</i>	Director
2	Agi Victoria	Chief Confidential Secretary
3	Ibrahim Aminu Anas	Asst. Chief Accountant (on Secondment)
4	Kolawole Williams Rotimi	Asst. Chief Accountant
5	Alaneme Erasmus Chiemezie	Prin. Executive Officer I
6	Musa Garba	Prin. Executive Officer II
7	Samuel Julius	Snr. Executive Officer
8	Ozo Nduka Agbadu	Admin Officer I
9	Oga Sarah	Legal Officer I
10	Ali-Jos Mohammed Kaamil	Admin Officer I
11	Margaret Ikogor	Senior. Confidential Secretary
12	Umar Gwadabe	Planning Officer II
13	Yahaya Kamalu	Snr. Clerical Officer
14	Ijachi Lucy Abuh	Executive Officer
15	Goni Bulama	Executive Officer II
16	Alakia Ominiye	Chief Clerical Officer
17	Toro Shanum	Snr Clerical Officer

18	Muhammed Misbahu	Snr Clerical Officer
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5.0 **ACTIVITIES CARRIED OUT BY DIRECTORATE OF EXECUTIVE SECRETARY'S OFFICE FOR YEAR 2018**

5.1 During the period under review, the Directorate of Executive Secretary's Office (DESO) carried out the following activities:

- (i) Processed various mails and files for action by the Executive Secretary;
- (ii) Timely replies to Letters and correspondences on behalf of the Executive Secretary to beneficiary institutions, external agencies, public and private organizations, and relevant stakeholders;
- (iii) Reorganization of the Office of the Executive Secretary to make it functional and effective
- (iv) Successfully planned and coordinated 36 TETFund teams visit to the Fund's beneficiaries to create awareness on TETFund Guidelines and mode of operation.
- (v) Successful arrangement of more than 40 courtesy visits by beneficiaries and other stakeholders to the Executive Secretary;
- (vi) Successful organization of the 1st and 2nd 2018 Board of Trustees Retreat which provided direction and focus for the newly inaugurated Board;
- (vii) Timely correspondence to enquires or requests made to the Fund by beneficiary institutions, Government Agencies, corporate bodies and individuals;
- (viii) Successfully published on a regular basis the repackaged TETFund "Monthly Digest;
- (ix) Timely discharge of special or ad-hoc duties assigned by the Executive Secretary such as representing the Executive Secretary at official functions where he is not able to personally do so; and
- (x) Arranging for the successful commissioning of TETFund funded projects in beneficiary institutions by the Executive Secretary; and

(xi) Production of 2018 Year Planner for the Fund

6.0 CHALLENGES

12.1 The Office of the Executive Secretary enjoyed the tremendous support of the Executive Secretary and therefore did not encounter any major challenges impeding its activities during the period under review.

7.0 CONCLUSION

13.1 The Office of the Executive Secretary has been positioned to assist the Executive Secretary in steering the ship of the Fund in an effective and efficient manner given the tremendous responsibilities of the Executive Secretary to the Fund, the Beneficiary Institutions, the Federal Government, the National Assembly and other Stakeholders.

LEGAL AND BOARD SECRETARIAT UNIT

1.0 INTRODUCTION

The Legal and Board Secretariat (LBS) is a Unit under the Office of the Executive Secretary. Although the ETF was established in 1993, it was not until 2000 that the Legal Unit was set up. During the restructuring exercise by the Board of Trustees in 2006, the Legal Unit was renamed Legal and Board Secretariat Unit (LBS).

2.0 FUNCTIONS OF THE UNIT

The Unit is charged with the overall responsibility for all Legal and Board Secretariat matters of the Fund. The basic functions of the LBS are as follows:

2.1 Advising the Management and the Board of Trustees on all legal matters:

2.1.1 All operations of the Fund with legal consequences are forwarded by the Executive Secretary and Departments/Units handling such specific matter directly to the Legal and Board Secretariat for legal advice/input before appropriate recommendation is made by the Unit to the Executive Secretary or Board of Trustees for final approval.

2.1.2 Upon receipt of such requests, the Unit promptly addresses such issues and develops a legal opinion on same, or forwards the issue to the Fund's external solicitors for further advice where necessary before it makes a final recommendation to the Executive Secretary.

2.2 Preparation/vetting of contract agreements involving the Fund and interpretation of legal instruments:

2.2.1 Matters involving the procurement of goods and services usually require formalization of the contract between the Fund and third parties where the obligations, conditions and liabilities of all parties are clearly defined. Such contractual documents must, under the supervision and guidance of the LBS, be executed by the Fund and the contracting party (ies).

2.2.2 All other Departments/Units also request the LBS to prepare the relevant agreements and letters of award of contract. In some cases, contractors awarded contracts by the Fund forward their draft contract

agreement to the Fund. These draft agreements are directed to the LBS for vetting and to ensure that the legal interest of the Fund is adequately protected before final execution of the agreement.

2.2.3 The LBS is also responsible for drafting legal instruments such as standing orders for the Board meetings, Board resolutions and Bills for consideration by the National Assembly. The Unit also interprets and ensures compliance with extant rules and Acts passed by the Federal Government and National Assembly respectively.

2.3 Providing Secretarial services as well as logistic support to the Board of Trustees:

2.3.1 The LBS in collaboration with relevant Departments and Units makes adequate arrangement for all Board and Committee meetings. This entails notifying the board members of board meetings, preparing the allowance of all the Trustees as well as ensuring payment, arranging transportation to convey each trustee from his/her destination to the venue of the meeting.

2.3.2 At each Board meeting, the LBS ensures that all memos and reports from Departments, Units and Board Committee are collated, filed and circulated to each Trustee before the meeting.

2.3.3 At the end of the meeting, the LBS prepares Board Decision Extracts which are circulated to all Heads of Department and Unit for prompt implementation. The LBS also prepares and files all the approved minutes of the meetings of the Board of Trustees and handles all correspondence on their behalf.

2.4 Liaising with the Fund's External Solicitors to ensure adequate handling of Court cases in which the Fund is a party:

2.4.1 It is the duty of the LBS to prepare issues of law that eventually forms the Claims or Defence of the Fund to be filed as briefs by the external solicitors before the relevant Courts of law. The LBS also obtains

certified true copies of judgments, orders/injunctions either for or against the Fund. It also ensures that all such judgements, orders/injunctions are immediately complied with.

2.4.2 It further ensures the prompt and adequate payment of professional fees to the external solicitors as at when due.

Furthermore, the Board of Trustees at its 69th meeting approved the engagement of another Law Firm preferable a Senior Advocate of Nigeria.

2.5 Performing other duties as assigned by the Executive Secretary:

2.5.1 The Executive Secretary at his sole discretion may forward matters which are not necessarily legal in nature but which he feels could be best handled and determined by the LBS such as, preparation of speeches and drafting of responses to letters addressed to him directly.

3.0 STAFFING

The following outlines the Unit's staff names and designations:-

NO	NAME	DESIGNATION
1.	Khalil Abdul	Assistant Chief Legal Officer

2.	Elias Deborah Bedwom	Senior Legal Officer 1
3.	Aisha Aliyu Shehu	Senior Legal Officer1
4.	Hajara Butswat	Legal Officer 1
5.	Clement Agbara	Principal Confidential Secretary 1
6.	Chikwelu Nkiru Janet Iyke	Higher Executive Officer (General)
7.	Augustine Odey	Chief Clerical Officer
8.	Mustapha Ahmed	Senior Clerical Officer

4.0 ACTIVITIES OF THE UNIT

4.1 Providing Secretarial services as well as logistic support to the Board of Trustees and Executive Secretary:

4.1.1 The 5th Board of Trustees Chairman and Members were inaugurated on 22nd March 2018 by the Hon, Minister of Education as follows:

a	Hon. Barr. Chukwuemeka Nwajiuba	Chairman
b	Mr. Hezekiah Dimka (Trustee, North-Central)	Member
c.	Sen. Ganiyu Olanrewaju Solomon (Trustee, South-West)	”
d	Alhaji Tijjani Isa (Trustee, North-West)	”
e.	Alhaji Liman Ciroma (Trustee, North-East)	”
f.	Dr. Fiepre Aprebo (Trustee, South South)	”
g	Mr. Uchenna Ufearoh (Trustee, South-East)	”
h	Mrs. Roseline Kolade (Rep. Perm. Sec., FMF)	”
i.	Arc. Sonny Echono (Perm. Sec., FME)	”
j.	Prof. Abubakar Rasheed (Rep. NUC)	”
k	Dr. Masa’udu Adamu Kazaure, mni (Rep. NBTE)	”
l.	Prof. Bappa-Aliyu Muhammadu (Rep. NCCE)	”
m	Dr. Abdullahi Bichi Baffa (Executive Secretary)	Secretary

4.1.2 The inaugural meeting of the Board was held on Wednesday 18th April 2018 in Abuja while the Board retreat was held on 27th&28th April 2018 at Radisson Blu hotel Lagos. Where Chairman and Members of the Board were taken through the workings and processes of the Fund including their entitlements.

4.1.3 The Board held their 1st meeting (75th) on the 30th& 31st July 2018 starting with the Inauguration of the 5 standing Committees of Chairmen& Members. These Committees are as follows:

- a) Finance & General Purpose Committee
- b) Projects Committee

- c) Education Programme Committee
- d) Projects Monitoring and Evaluation Committee
- e) Appointment, Promotion and Disciplinary Committee

4.2 Anti-corruption and Transparency Unit (ACTU) activities

- 4.2.1 Investigating petitions referred to the Unit by Anti-Corruption Unit
- 4.2.2 Proffering legal advice

4.3 Freedom of Information(FOI)

- 4.3.1 Timely response to all FOI based request
- 4.3.2 liaising with relevant departments on FOI based request
- 4.3.3 Collating documents for dispatch to FOI party

4.4 Procurement activities:-

- 4.4.1 Assist the Procurement Division on evaluation of technical and financial bids
- 4.4.2 Attending bids opening and preparing minutes of same.

4.5 Staff Housing Loan Committee (SHLC)meeting:-

- 4.5.1 Attending SHLC meetings
- 4.5.2 Conducting legal Search on Applicants' proposed house.
- 4.5.3 Preparing loan agreement/deed of legal mortgage
- 4.5.4 Obtaining original title documents for safe keeping.
- 4.5.5 Preparing deed of release.

4.6 Court Activities:-

- 4.6.1 **Eniola Yemi Taiwo Vs. University of Port - Harcourt & Tertiary Education Trust Fund:**

The Fund received an Originating Summons from the National Industrial Court, Abuja Division at the instance of Mr. Eniola Yemi Taiwo (Claimant) dated 13th June 2017. The claimant is asking for a Court's order to receive reimbursement for his Ph.D program in the sum of ₦5 million from the Fund. It was observed that the Claimant was never nominated to benefit from the Fund's intervention. The Chamber of Primera Africa Legal has been engaged to handle the case on behalf of the Fund. The matter is currently a subject of appeal before the Abuja Division of the Court of Appeal in Appeal No CA/A/141/2018 between the 1st Defendant and the Claimant over the 1st Defendant's objection that was dismissed by the Trial Court.

4.6.2 Kayode A. Usamot Vs. Tertiary Education Trust Fund:

The Plaintiff is claiming the total sum of ₦40, 835,587.00 against the Fund for an alleged Breach of Contract for audit consultancy service in respect of Beneficiary Institutions in Edo State. All relevant documents were filed. The matter last came up on 27th November, 2018 for hearing but could not be heard due to the absence of the presiding Judge.

4.6.3 Pablo Amaran and Associates Vs. Education Trust Fund

The Plaintiff /Appellant filed the case at the Federal High Court of Abuja claiming the sum of ₦15, 000,000.00 being professional fee due to be paid and 21% Interest per annum till judgement. Judgment was delivered in favor of the Fund both at the Trial Court and Court of Appeal, that there was no valid and enforceable contract between parties. However the matter is presently before the Supreme Court.

4.6.4 Ibrahim Danjuma & 11 Ors Vs. A.B Baffa (ES) & Tertiary Education Trust Fund:

The Fund received an Originating Summons from the Federal High Court of Bauchi Judicial Division at the instance of Ibrahim Danjuma & 11 Ors dated 22nd May 2017 asking amongst others an order of the Court to set aside the Fund's 2017 guidelines as amended for being unconstitutional, void and illegal same having been made ultra vires and in retrospective. The Chamber of Falana & Falana has been engaged to handle the case on behalf of the Fund. Judgement was delivered in favor of the Fund on 23rd

April, 2018. The Plaintiff's in this matter have filed an appeal before the Court of Appeal. A hearing date is yet to be assigned for the matter.

4.6.5 **Abuja Municipal Area Council Vs. Tertiary Education Trust Fund:** The Fund received summons from Magistrate Court of the FCT at the instance of Abuja Municipal Area Council dated **16th November 2018** asking the Fund to answer to a claim of failure to pay AMAC waste/ sanitation Levy contrary to Section 19 of AMAC Bye-Law (No. 4) of 2015 (They are claiming water and sanitation levy pursuant to an AMAC Bye Law). Matter was adjourned to 8th February 2019 for hearing of the Defendant's preliminary objection but the court did not sit on the said date. A new date for the matter would be communicated to the Fund.

4.6.6 **Human Rights Agenda Network (HRAN) Vs. TETFund**
The Fund received summons from Federal High Court, Abuja Judicial Division at the instance of Human **Rights Agenda Network** asking for an order compelling the Fund to furnish them with detailed information on the annual revenue, expenditure, disbursement and beneficiaries of the Fund from 2011 to date. Primera Africa Legal has been briefed on the matter, all relevant documents and process have been filed. The matter was scheduled to come up for hearing on 13th February, 2019 but due to the absence of the presiding Judge the matter could not be heard. A new date for the matter would be communicated to the Fund.

5.0 ACHIEVEMENTS

Since its inception, the LBS has made remarkable progress in all its activities. Some of these include:

- 5.1** Providing qualitative and timely legal advice to the Management;
- 5.2** Ensuring that the Fund complies with extant laws and regulations as it affects its operations;
- 5.3** Collaboration with relevant law enforcement agencies (EFCC and ICPC) in respect of petitions received by them from aggrieved persons.

- 5.4** Carried out series of investigative visits to our beneficiaries on violations of the Public Procurement Act, Fund Policies and mismanagement of TETFund allocations; and
- 5.5** Ensuring thorough amicable dispute resolution of cases against the Fund. On behalf of the Fund, the LBS ensures that controversial issues are timely and effectively resolved before same proceeds to the Court for adjudication. This proactive step by the LBS has over the years assisted in minimising the number of cases involving the Fund.

6.0 CONCLUSION

- 6.1** The LBS has proven to be a very important arm of the Tertiary Education Trust Fund. The major advantage is the fact that the Unit ensures through its activities that the Fund is not entangled in any difficult legal scenario or controversy which can dampen its operations in funding tertiary institutions in Nigeria.

It has also been proven to be very important in the discharge of the duties and functions of the Board of Trustees of the Tertiary Education Trust Fund which has by Law, overall responsibility for managing the Trust Fund for the benefit of all Public Tertiary institutions and Nigerians as a whole.

SERVICOM UNIT

1.0. PREAMBLE

The SERVICOM Unit is mainly in charge of monitoring the delivery of services in all Departments and Units of the Fund as it relates to the customers – both internal and external. After regular and careful reviews, the Unit identifies the processes and programmes that need to be improved and proffers solutions. This ensures that an appreciable level of service delivery is maintained within the Fund as explained in the SERVICOM compact.

A “Pledge” within the compact summarizes what the Fund is expected to deliver to its customers as thus:

We dedicate ourselves to providing the basic services to which each citizen is entitled in a timely, fair, honest, effective and transparent manner...

The Unit, structurally and administratively, operates through the office of the Executive Secretary.

SERVICOM is hinged on four main principles:

1. Affirmation of commitment to the service of the Nigerian nation.
2. The conviction that Nigeria can only realize her full potential if citizens receive prompt and efficient service from the state.
3. Consideration for the needs and rights of all Nigerians to enjoy social and economic advancement.
4. Dedication to deliver services to which citizens are entitled in a timely, fair, honest, effective and transparent manner.

2.0 FUNCTIONS OF THE SERVICOM UNIT

1. To institute a complaints procedure, including a grievance redress mechanism for the Fund and educate customers/beneficiaries on the procedure to obtain redress for poor service, especially where the standards of service are not met.
2. To ensure the promotion of quality assurance and best practices in the Fund’s activities by conducting regular evaluation and ratings of service delivery levels to measure excellence.
3. To serve as a link between the Fund and the SERVICOM Unit.
4. To facilitate a safe and conducive working environment for staff at all levels of service delivery.

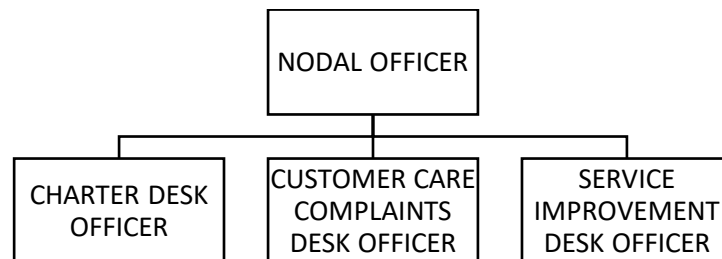
5. To manage the Fund's customer relations policy including providing opportunities for feedback on service delivery.
6. To ensure regulatory adherence to the Fund's service delivery initiative by acknowledging compliance, guiding or sanctioning stragglers.

2.1 STRUCTURE/ORGANOGRAM OF THE SERVICOM UNIT

The SERVICOM Unit in TETFund is headed by the Nodal Officer. The Nodal Officer reports directly to the Executive Secretary. The Unit has three distinct important desks:

1. Charter Formulation, Implementation and Review.
2. Customer Relations/Grievance Redress Mechanism.
3. Service Improvement.

The Organogram of TETFund SERVICOM Unit:



3.0 ACHIEVEMENTS:

1. In the year 2018, the Unit was able to begin work on the Executive Order EO1 (the Ease of doing Business mandate) for inclusion in the mainstream of operations in the Fund. The sole aim of the Order is to clear bureaucratic bottlenecks and promote transparency and efficiency in the business environment of Nigeria. As such, the Unit began work on the Ease of doing Business Document for the Fund and duly requested information from all the departments to kick-start the process.
2. The Unit carried out internal Service Satisfactory Survey within the Fund to ascertain the effectiveness of the services rendered to our internal customers, raising the awareness for the need to improve our internal customer service delivery.

3.1 COMPLAINTS RECEIVED WITHIN THE PERIOD

S/N	YEAR	TOTAL NUMBER OF COMPLAIN TS	NUMBER OF COMPLAINTS TREATED	NUMBER OF COMPLAINTS UNTREATED	REMARKS
1.	2018	1	1	1	Generally, a lack of awareness is responsible for the low level of

					complaints. Staff and likewise, beneficiaries require some level of sensitization in this regard.
	TOTAL	1	1	1	

4.0 CHALLENGES

1. Inadequate working tools .i.e. Standard Colour printer and HP desktops.
2. Lack of adequately trained Staff in Customer Relations to work in the reception area. It is crucial that the Fund has a specific face/personae (personnel), well skilled to handle Front Desk in line with the original brand of the Fund.
3. TETFund SERVICOM has not been included in SERVICOM Protocol List.
4. Lack of trained Customer Service Delivery staff in the Unit.
5. Poorly designed reception area: The present model of the reception area does not speak well of an esteemed world class establishment as TETFund in terms of security needs; our clients' needs and overall aesthetics.

5.0 SUGGESTIONS AND RECOMMENDATIONS

1. Services rendered within the Fund must be re-designed and made to be client-focused.
2. Provide adequate working tools for SERVICOM staff to enhance their performance.
3. Ensure the promotion of quality assurance standards and practices in the Fund.
4. Training programmes for SERVICOM staff, Management and other Frontline staff on effective service delivery must be deemed of utmost importance.
5. The reception area needs looking into as it does not speak well of an esteemed world class establishment as TETFund in terms of security needs; our clients' needs and overall aesthetics.
6. Suitable training in customer relations must be provided for SERVICOM staff.

6.0 CONCLUSION

The SERVICOM compact is based on a very fundamental principle: “Do to others as you would have them do to you.”; “Serve others as you would like to be served”. SERVICOM is therefore calling for attitudinal change amongst staff to improve the standard of productivity in the office, bearing in mind that the customer deserves to be served better.

INTERNAL AUDIT UNIT

INTRODUCTION

The Internal Audit Unit is one of the Units under the Office of the Executive Secretary that undertakes the internal audit functions of the Fund and advises Management over control issues.

The Unit is saddled with the responsibility of examining the books and records of the Fund in order to ascertain or verify and report upon the financial and non-financial activities of the organization, aimed at ensuring

compliance to extant rules and regulations specified in the Financial Regulations and Circulars issued by government.

The Unit is expected to provide a complete and continuous audit of the accounts and records of revenue and expenditure, assets, allocated and unallocated stores.

STAFF STRENGTH OF THE INTERNAL AUDIT UNIT

S/N	DESIGNATION	NUMBER OF STAFF
1	Deputy Director	1

2	Asst. Director	1
3	Principal Officers	3
4	Senior Accountants	2
5	Accountant I	3
6	Revenue Officer I	1
7	Admin Officers	2
8	Accountant II	1
9	Revenue officer II	1
10	Planning Officer II	1
11	Clerical Officer	1

Total

17

KEY ACTIVITIES OF THE INTERNAL AUDIT UNIT IN YEAR 2018

The following are the main activities of the Unit as it relates to the functions and duties.

- ❖ Pre- payment audit of all payment vouchers to ascertain authorization, approval, accuracy and proper documentation before passing them for payment;
- ❖ Post payment audit of all accounting records to confirm the correctness of what was passed for payment;
- ❖ Audit inspection of the various accounting books and records of the Fund's Beneficiary Institutions;

- ❖ Vetting Financial Returns of all intervention projects from Beneficiary Institutions **(BIs)** and Issuance of Audit Clearance Certificates;
- ❖ Analysing and Reviewing of submissions on TETFund Scholarship Academic Staff **(TSAS)** programmes from BIs with the aim of ascertaining compliance of with TETFund guidelines;
- ❖ Preparation of Internal Audits- monthly, quarterly, and annual reports through which arising management control issues are disclosed;
- ❖ Audit Checks on Internal operations of the Fund's activities which is reflected in the audit reports;
- ❖ Planning and organizing Routine Audit Verification Exercise (RAVE) of beneficiary dedicated TETFund accounts nationwide;
- ❖ Verification of all procurements and items received into Store and taking part in physical stock taking activities;

MAJOR ACHIEVEMENTS

In the year under review, there was an improved turnaround time for processes of all documents in the Unit.

For example:-

- ❖ Hardly does any payment voucher stay beyond 24hours in the Unit except where there are audit queries.

- ❖ Response to audit queries from BIs no longer delay the issuance of Audit Clearance Certificates as BIs are now given time frame to respond to queries.
- ❖ Improvement on the exiting Clearance Certificate- the Unit has modified the existing Audit Clearance Certificates to include the other intervention lines other than physical infrastructure alone. The modification is also aimed at ensuring full accountability by BIs for all monies disbursed to them for the various intervention lines.
- ❖ The Internal audit reporting structure was also simplified for better understanding, reporting essentials and exceptional issues without losing focus on the essence of auditing.

APPENDIX "A"
TERTIARY EDUCATION TRUST FUND
INTERNAL AUDIT UNIT ANNUAL REPORT

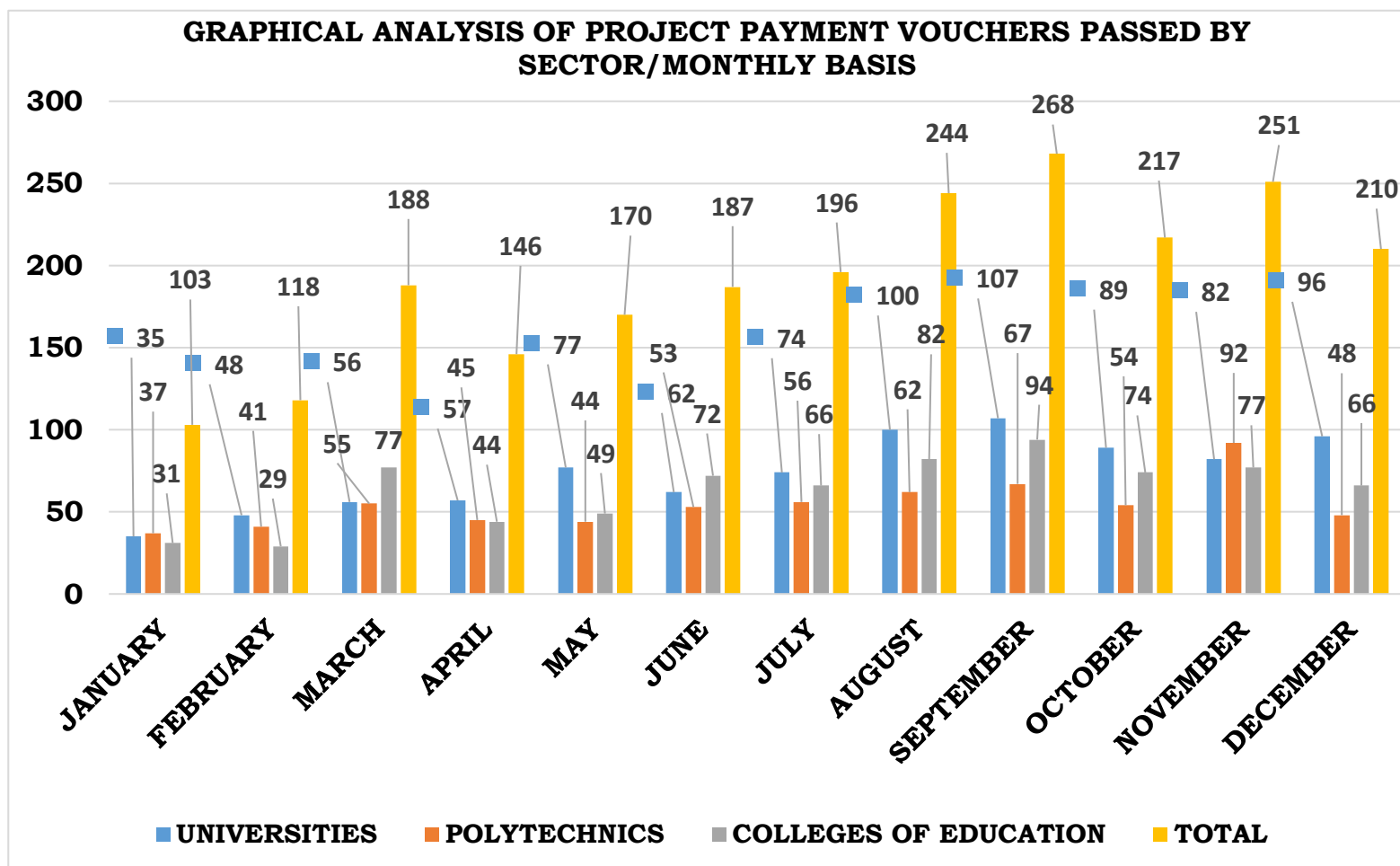
PRE-PAYMENT VOUCHERS PASSED - JANUARY TO DECEMBER, 2018			
PROJECT & ADMINISTRATION	No. of PAYMENT VOUCHERS PASSED	No. of AUDIT QUERIES ISSUED	REMARKS
Intervention Project			
Universities	883	0	No query issued
Polytechnics	654	0	No query issued
Colleges of Education	761	0	No query issued
Sub-total	2298	0	
Administration			
Recurrent	1396	5	All queries were cleared
Capital	37	0	
Non-expenditure Item	77	0	
Sub-total	1510	5	
Grand Total	3808	5	

NUMBER OF PRE-PAYMENT VOUCHERS RECEIVED

During the period under review, a total of three thousand eight hundred and three **(3,803)** payment vouchers were received; **2,293** for intervention project, while **1,510** were for administration of the Fund. See **Appendices “A”, “A1” & “2”** for statistical distribution and graphic presentations.

APPENDIX "A1"				
TERTIARY EDUCATION TRUST FUND				
INTERNAL AUDIT UNIT ANNUAL REPORT				
INTERVENTION PROJECT PRE-PAYMENT VOUCHERS PASSED (JANUARY -DECEMBER, 2018)				
MONTH	UNIVERSITIES	POLYTECHNICS	COLLEGES OF EDUCATION	TOTAL
JANUARY	35	37	31	103
FEBRUARY	48	41	29	118
MARCH	56	55	77	188
APRIL	57	45	44	146
MAY	77	44	49	170
JUNE	62	53	72	187
JULY	74	56	66	196
AUGUST	100	62	82	244
SEPTEMBER	107	67	94	268
OCTOBER	89	54	74	217
NOVEMBER	82	92	77	251

DECEMBER	96	48	66	210
TOTAL	883	654	761	2298



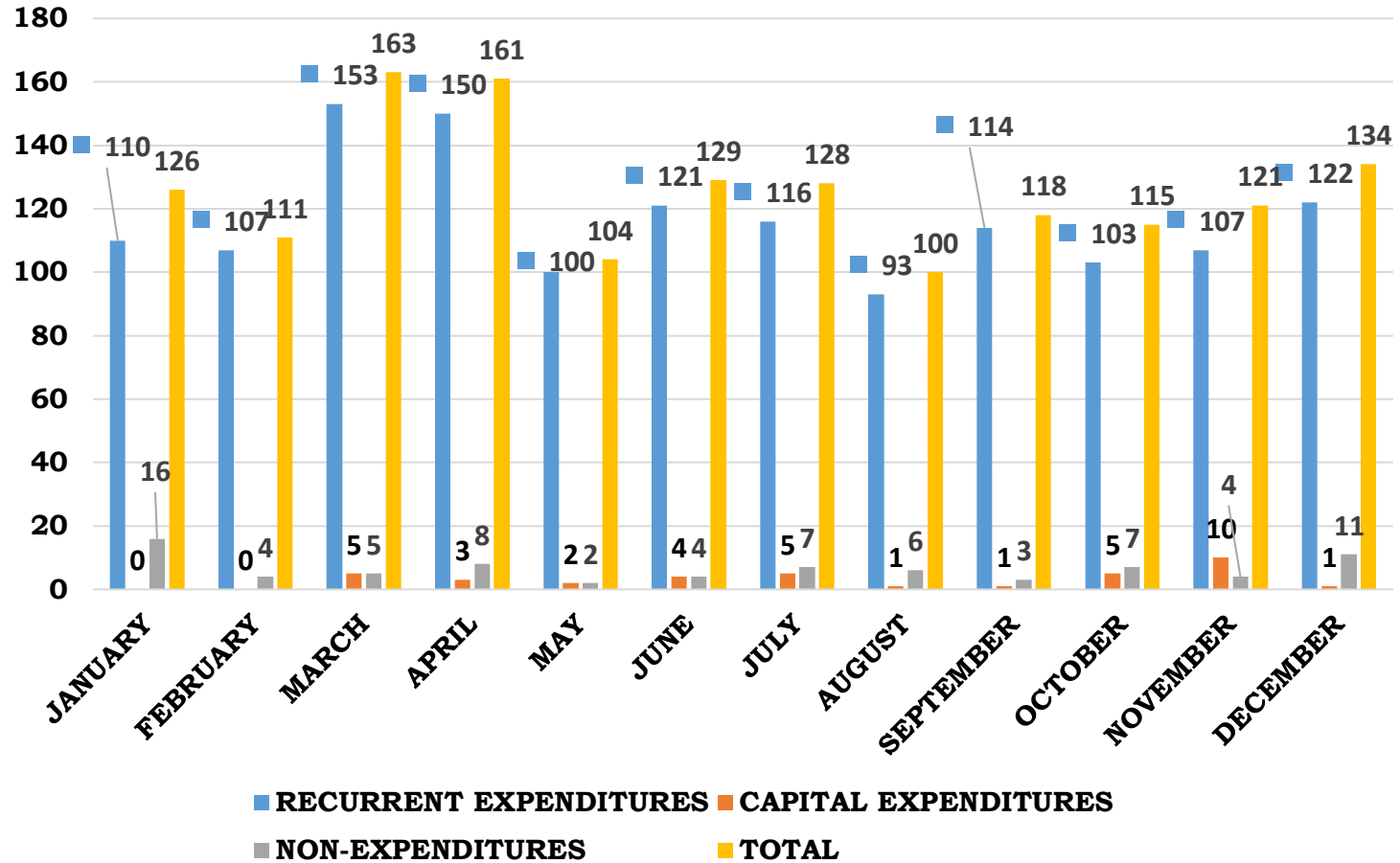
TERTIARY EDUCATION TRUST FUND

INTERNAL AUDIT UNIT ANNUAL REPORT

ADMINISTRATION PRE-PAYMENT VOUCHERS PASSED (JANUARY -DECEMBER,
2018)

MONTH	RECURRENT EXPENDITURES	CAPITAL EXPENDITURES	NON- EXPENDITURES	TOTAL
JANUARY	110	0	16	126
FEBRUARY	107	0	4	111
MARCH	153	5	5	163
APRIL	150	3	8	161
MAY	100	2	2	104
JUNE	121	4	4	129
JULY	116	5	7	128
AUGUST	93	1	6	100
SEPTEMBER	114	1	3	118
OCTOBER	103	5	7	115
NOVEMBER	107	10	4	121
DECEMBER	122	1	11	134
TOTAL	1396	37	77	1510

GRAPHIC PRESENTATION OF ADMINISTRATION PRE-PAYMENT VOUCHERS PASSED



FINANCIAL RETURNS RECEIVED FROM JANUARY TO DECMBER, 2018

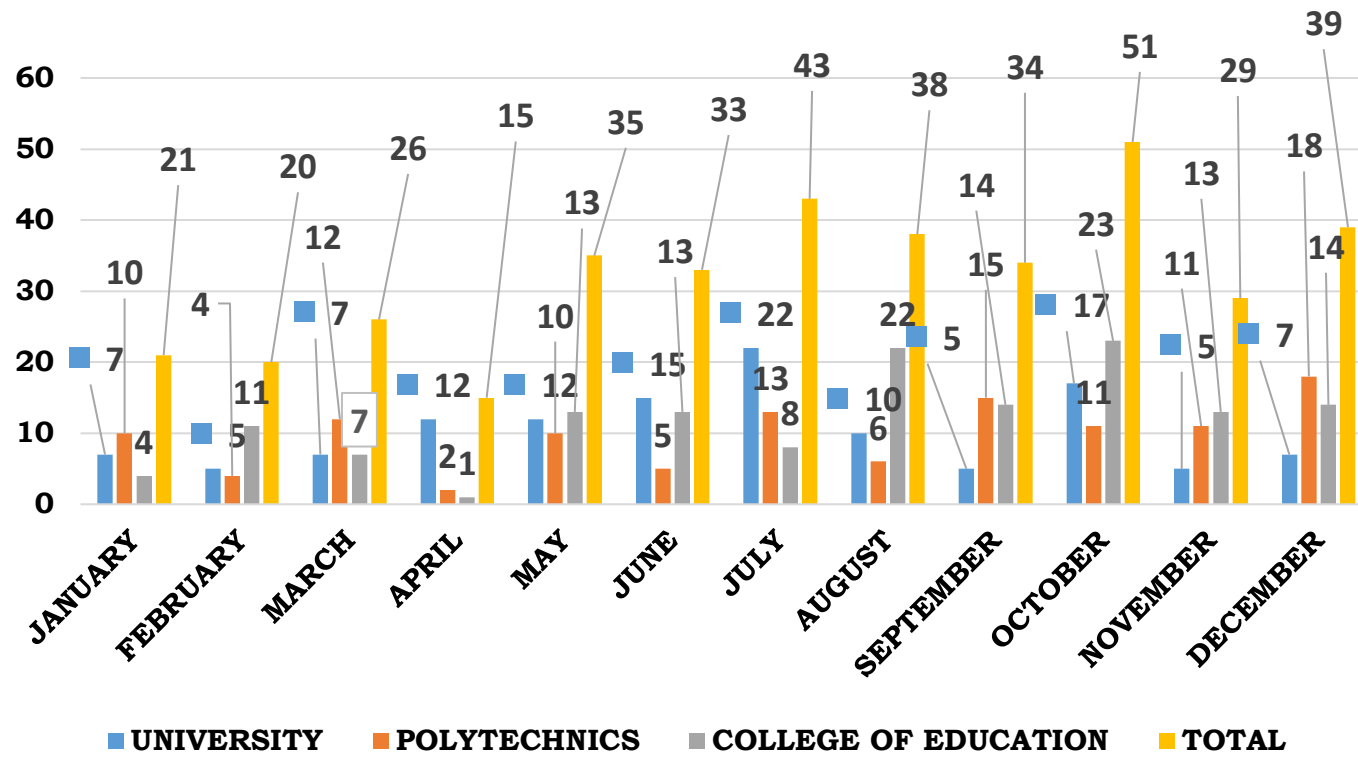
The Unit continued to promptly scrutinize the numerous Financial Returns received from all beneficiaries and thus achieved timely issuance of Audit Clearance Certificates for prompt release of funds to beneficiaries.

As at 31st December, 2018 a total of three hundred and eighty-four (**384**) Financial Returns were received; three hundred and forty-nine (**349**) Audit Clearance Certificates and thirty-three (**33**) Audit queries were issued. Only two (**2**) was under review. See **Appendices “1”, “1a”, ‘1b”, “1c” and “1d”** for details.

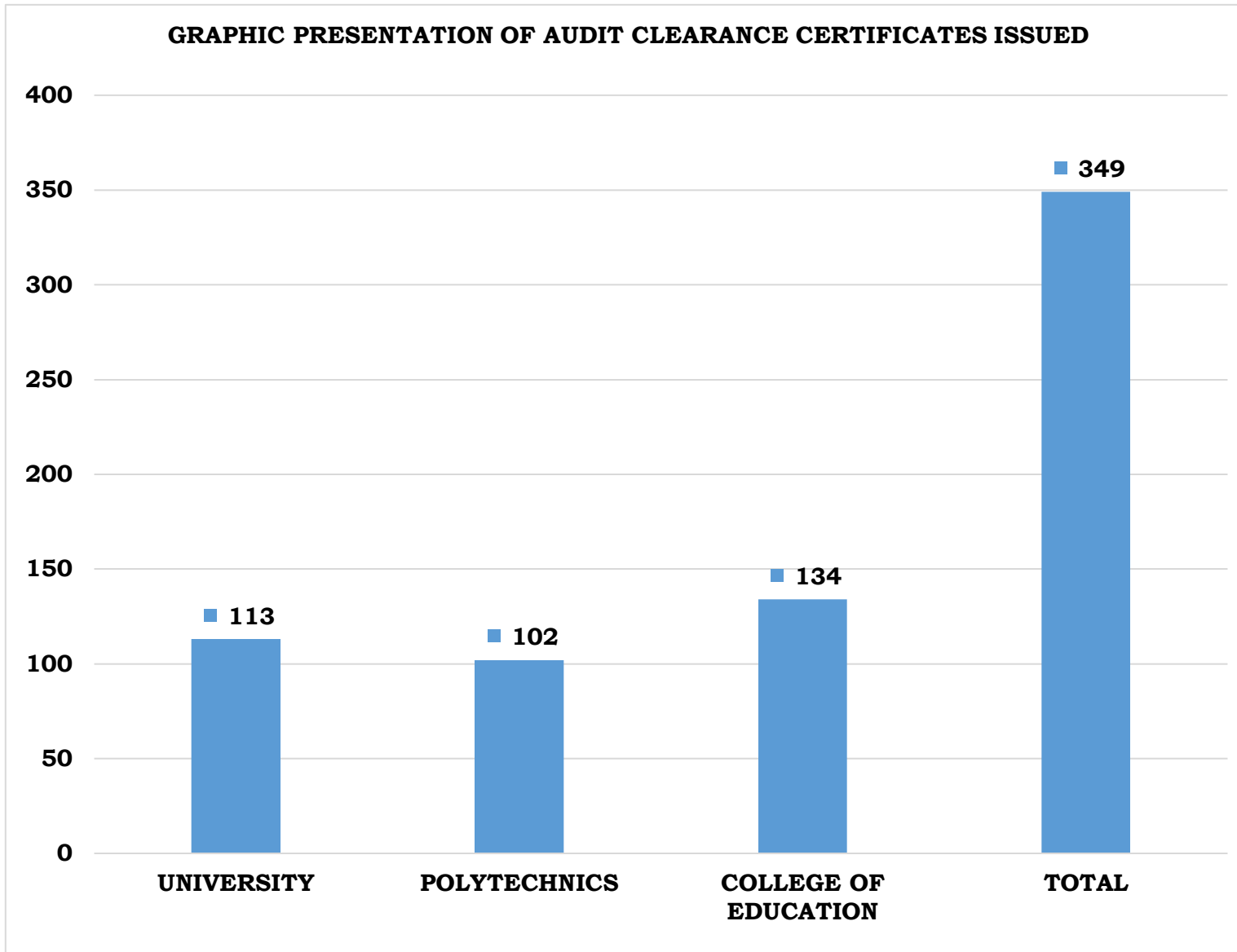
APPENDIX"1"					
TERTIARY EDUCATION TRUST FUND					
INTERNAL AUDIT UNIT ANNUAL REPORT					
FINANCIAL RETURNS RECEIVED FROM JANUARY TO DECEMBER, 2018					
BENEFICIARIES	No. of FINANCIAL RETURNS RECEIVED	No. of AUDIT CLEARANCE CERTIFICATES ISSUED	No. of AUDIT QUERIES ISSUED	No. of RETURNS UNDER REVIEW	REMARKS
Universities	124	113	10	1	The Fund is awaiting response to queries
Polytechnics	117	102	14	1	
Colleges of Education	143	134	9	0	
Total	384	349	33	2	

APPENDIX "1a"				
TERTIARY EDUCATION TRUST FUND				
INTERNAL AUDIT UNIT ANNUAL REPORT				
FINANCIAL RETURNS RECEIVED ON MONTHLY FROM JANUARY TO DECEMBER, 2018				
	UNIVERSITY	POLYTECHNICS	COLLEGE OF EDUCATION	TOTAL
JANUARY	7	10	4	21
FEBRUARY	5	4	11	20
MARCH	7	12	7	26
APRIL	12	2	1	15
MAY	12	10	13	35
JUNE	15	5	13	33
JULY	22	13	8	43
AUGUST	10	6	22	38
SEPTEMBER	5	15	14	34
OCTOBER	17	11	23	51
NOVEMBER	5	11	13	29
DECEMBER	7	18	14	39
TOTAL	124	117	143	384

GRAPHIC PRESENTATION OF MONTHLY FINANCIAL RETURNS RECEIVED

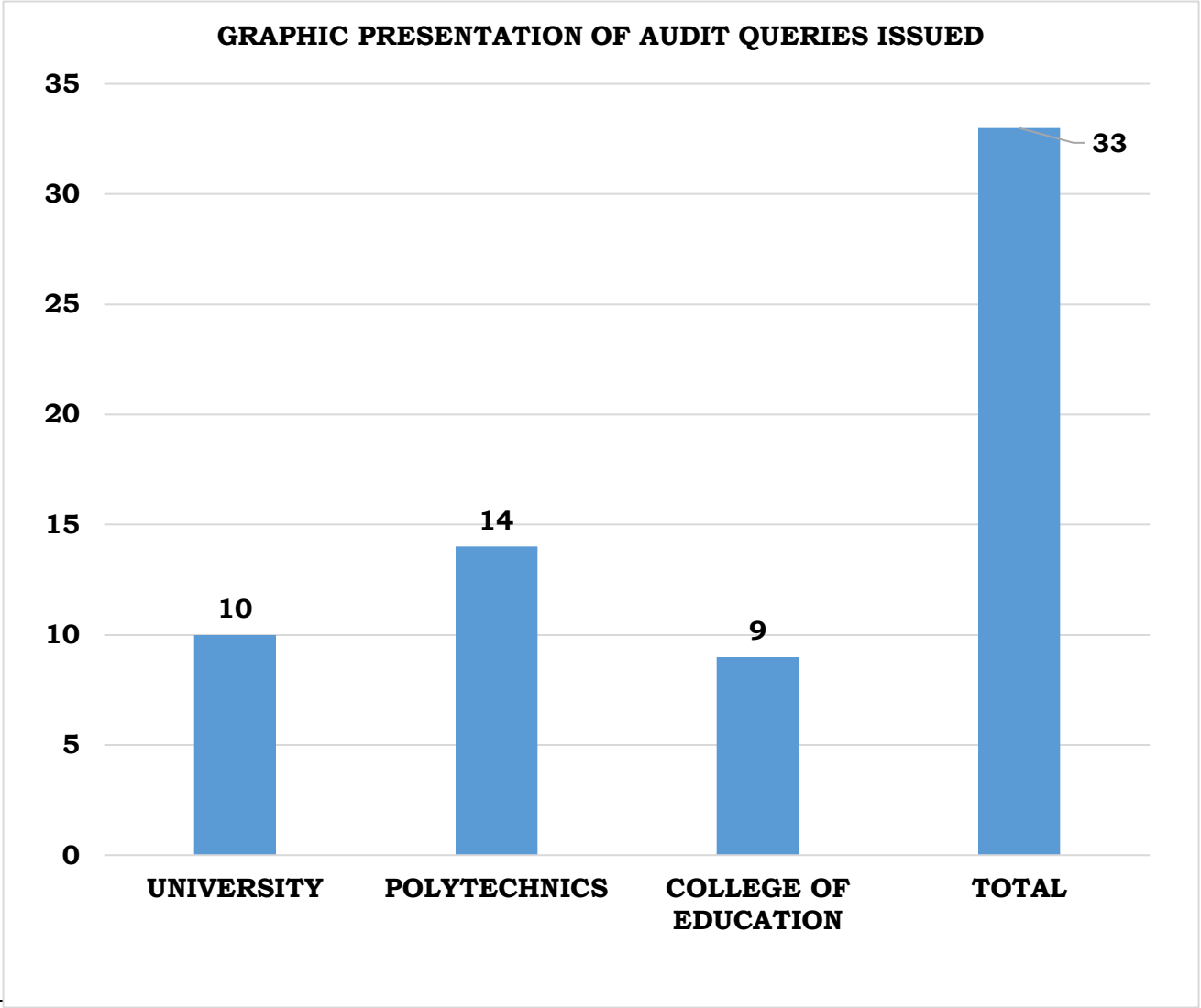


APPENDIX “1b”	
TERTIARY EDUCATION TRUST FUND	
INTERNAL AUDIT UNIT ANNUAL REPORT	
AUDIT CLEARANCE CERTIFICATES ISSUED ON SECTOR BASIS FROM JANUARY TO DECEMBER, 2018	
UNIVERSITY	113
POLYTECHNICS	102
COLLEGE OF EDUCATION	134
TOTAL	349



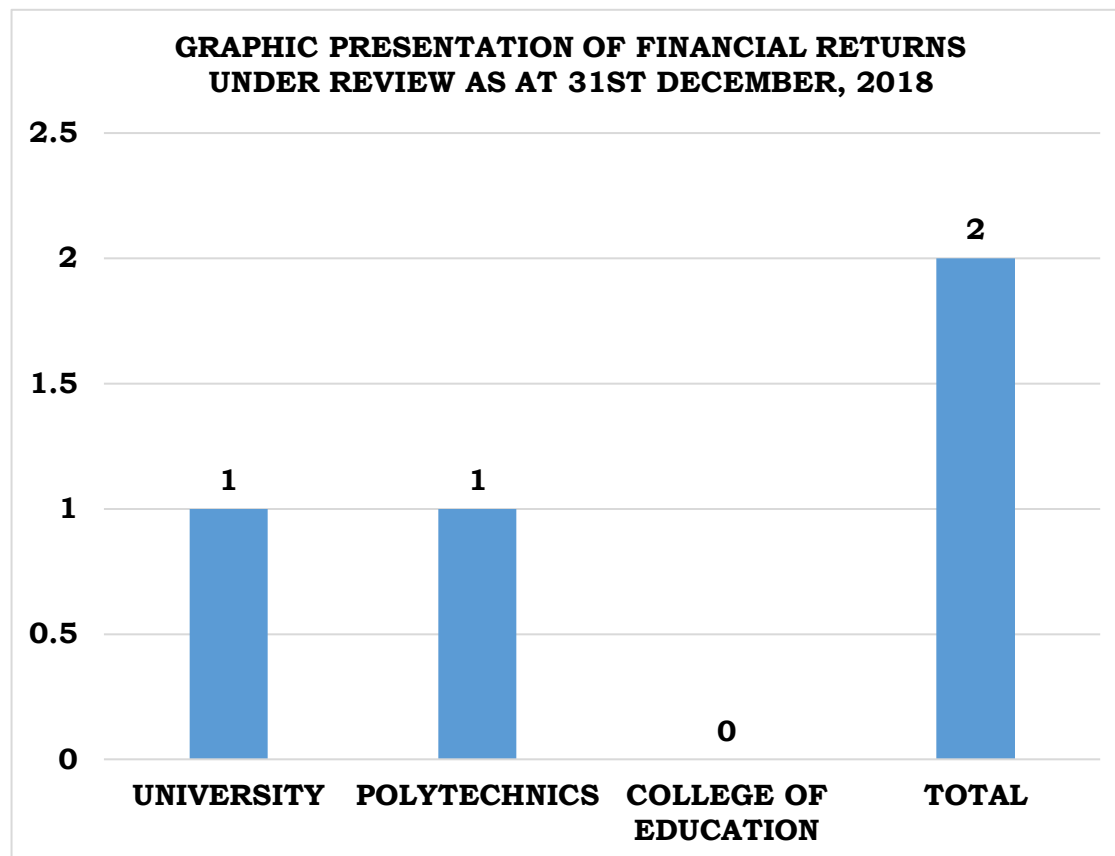
APPENDIX "1c"

TERTIARY EDUCATION TRUST FUND	
INTERNAL AUDIT UNIT ANNUAL REPORT	
NUMBER OF AUDIT QUERIES ISSUED ON SECTOR BASIS FROM JANUARY TO DECEMBER, 2018	
UNIVERSITY	10
POLYTECHNICS	14
COLLEGE OF EDUCATION	9
TOTAL	33



APPENDIX "1d"

TERTIARY EDUCATION TRUST FUND	
INTERNAL AUDIT UNIT ANNUAL REPORT	
FINANCIAL RETURNS UNDER REVIEW ON SECTOR BASIS AS AT DECEMBER, 2018	
UNIVERSITY	1
POLYTECHNICS	1
COLLEGE OF EDUCATION	0
TOTAL	2



TETFUND SCHOLARSHIP FOR ACADEMIC STAFF RETURNEES

The Unit is in the process of reviewing disbursements made in respect of TETFund Scholarship for Academic Staff programme from 2008 to date.

During the reporting period, the Fund requested all beneficiary institutions to provide information on the status of the beneficiaries of the **TETFund Scholarship for Academic Staff. (TSAS)**

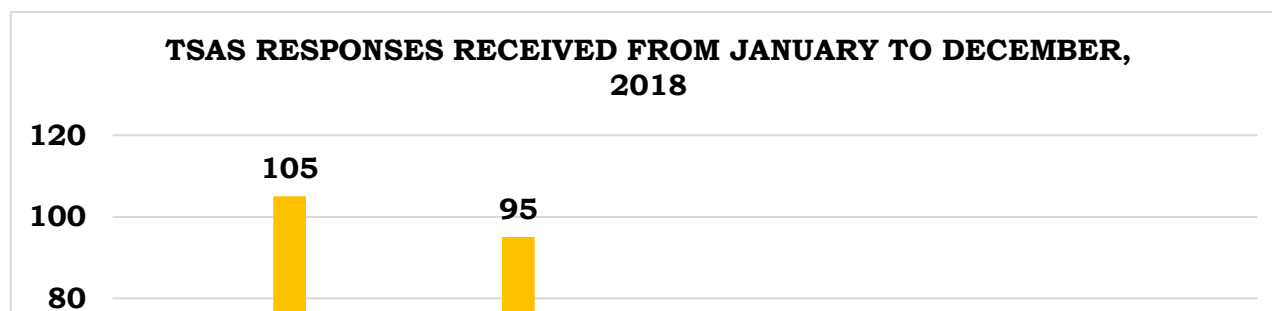
As at 31st December, 2018, one hundred and five **(105)** responses had been received. Ninety-five **(95)** had been analyzed and reviewed out of which forty-nine **(49)** were queried over issues of non-compliance with our guidelines, meanwhile ten **(10)** are under analysis.

The Fund also received three **(3)** responses to the audit queries issued to heads of institutions for clarification on the observations made. See **Appendix “2”**

From all the analyzed and reviewed returns, various issues were discovered ranging from:

- Scholars abandoning their programmes without any explanation from BIs;
- Scholars absconding after completion of their studies;
- Overpayments of funds to scholars;
- Unfortunate incidence of death of scholars;
- Change of programmes institution of studies without due approval from the Fund; just to mention a few.
- Retention of undisbursed funds of scholars.

TERTIARY EDUCATION TRUST FUND						
INTERNAL AUDIT UNIT ANNUAL REPORT						
TETFUND SCHOLARSHIP FOR ACADEMIC STAFF RETURNS RECEIVED FROM JANUARY TO DECEMBER, 2018						
	TSAS RETURNS RECEIVED	TSAS RETURNS ANALYSED & REVIEWED	RETURNS PENDING ANALYSIS	RETURNS QUERIED	RESPONSES FOR AUDIT QUERIES	REMARKS
Universities	44	42	2	16	2	The Fund is awaiting responses to queries issued
Polytechnics	31	25	6	7	0	
Colleges of Education	30	28	2	26	1	
Total	105	95	10	49	3	



SIGNIFICANT ACHIEVEMENTS

- **FINANCIAL RETURNS**

- The Unit observed that the number of audit queries issued to BIs as a result of non-compliance to intervention/audit guidelines have greatly reduced. This is partly attributable to the Awareness Seminar conducted in 2017, the Fund's firmness in compliance to all guidelines and the regular joint monitoring that address some of the problems in the field;
 - Through thorough scrutiny of BIs accounts, the Fund had been able to recover some misappropriated funds back to BIs TETFund dedicated accounts;
 - Additional guideline for retirement of final tranche for proper rendition of accounts before accessing the second tranche of new allocation in the same intervention line was circulated to all BIs and there is evidence of compliance; and
 - A modified Audit Clearance Certificate that would show the sum disbursed, amount retired and disclose savings (if any) had been approved by the F&GPC.
- **SPECIAL AUDIT INVESTIGATION**
 - During the period under review the Unit carried out a special verification visits to **Federal University Oye, Ekiti** as approved by the Executive Secretary, following a petition against the Vice Chancellor on misappropriation of TETFund funds released to the institution.

- **Major discoveries:**

- ❖ Tuition fees for TETFund scholars studying overseas were not paid directly to their institutions of studies but to the scholars' personal account in contrast to TETFund guidelines on **TSAS** programme. There were no evidence of payments of tuition fees from the scholars. The institution had been required to give an explanation for this practice and get the scholars to refund the fees and living expenses paid to them;
- ❖ Payments for 2nd and 3rd instalment for Ph.D. scholars were not supported by the Progress Reports from their respective institutions of studies;
- ❖ Some of the scholars studying overseas and within Nigeria have absconded;
- ❖ Two payments, each being the sum of **N829,714.00 (totaling N1,659,428.00)** based on single TETFund allocation letter was made to Adeniji Olawale Taiwo for International Conference; sadly there was no evidence of attendance of and no money was refunded, the institution was therefore required to recoup the entire sum from the scholar and refund to the Fund ;
- ❖ Unutilized funds of **N756, 378.00** approved by Fund for Adesanya Adeyinka to attend the 7th International Conference on Food Engineering in Spain was observed in the record of the institution. The institution was required to refund the sum to the Fund; and
- ❖ Full payment of **₦27,092,019.03** (tax inclusive) (in two instalments-**₦4,063,802.05** on 2/2/2018 & **₦23,028,216.18** on 23/03/2018) being contract sum for **Lot 3** of **2014-2016** Library Development intervention project was made to a contractor (Havillah Merchants Nig. Ltd) without any evidence showing that the items had been supplied as at the time of visit on the 27th of August, 2018. A special monitoring visit was recommended in the back-office report. The institution has been required to forward evidence of supply of books and other item in the Lot, thereafter a monitoring team of the Fund will visit to confirm the supplies.

CHALLENGES / HOW TO OVERCOME THEM

- ❖ Beneficiary institutions not complying with the template for necessary information required on returnee scholars slows down the process of reviewing the documents. One of the main aims of requesting for information on returnee scholars is to have a compendium on beneficiaries of the TSAS programme.

Beneficiaries' inability in providing the Fund with all the necessary information is frustrating the production of the compendium.

Proffered solution- the Fund should emphasize the importance of compliance with the directive as regards the TSAS programme (as there is a lot to be uncovered), and that failure may attract enforcement.

- ❖ Conducive Work Environment- the office space in the Unit is currently very tight with humans and documents competing for space. The financial returns are documents which are usually in hard copies and require space for storage. However, due to lack of space to accommodate more shelves in the Unit, some of these documents are not adequately safeguarded. Moreover, the storage container allocated to the Unit is already full.

Proffered solution-The Unit is using this medium to request for more office space to properly accommodate staff and documents.

- ❖ Outstanding audit queries: - it had been observed that there are unanswered audit queries on financial returns which were issued to beneficiaries over seven month ago. This could negate the efforts of Fund in reducing the level of unassessed funds.

Proffered solution- a list could be compiled of all unanswered audit queries which are more than three months old for special investigation that may reveal issues not brought to our knowledge.

RECOMMENDATIONS

- ❖ The Fund should enforce strict compliance and adherence to TETFund guidelines on TSAS programme;
- ❖ Follow up visits to beneficiary institutions who failed to respond to audit queries on the TSAS programme;
- ❖ Institutions with audit queries without response for more than three months should be specially visited for further investigation and necessary action.

CONCLUSION

It is our hope that if our observations, suggestions and recommendations are fully implemented, the Internal Audit Unit would be placed on a better platform to contribute effectively to the goals and objectives of the Fund.

ANTI CORRUPTION AND TRANSPARENCY UNIT

Anti-Corruption and transparency Unit is one of the measures which the ICPC took in confronting the monster of corruption as far back as 2001. The recommendation for the establishment of the Anti-corruption and Transparency Unit (ACTUs) in all Ministries, Departments and Agencies (MDAs) of government was approved vide circular Ref. No. OHCSF/MSO/192/94 dated 2nd October, 2001 and another circular Ref. No. OE/MS/MSO169/S.1/7 dated 16th April, 2003 respectively.

Functions and Powers of ACTU Unit

1. The Unit shall perform all the duties detailed in Section 6(a) (f) of the Corruption Practices and other Related Offences Act, 2000, except that of prosecution. It shall report all alleged/reported cases to the Commission with copies sent to the Ministers or Permanent Secretary in the Ministry expect where a Minister or Permanent Secretary is involved.
2. The Unit shall undertake the preliminary investigation of each petition with minimum delay and forward findings to the Commission. The decision as to whether further investigation and possible prosecution should be undertaken shall be that of the Commission as provide in the Act 2000.
3. Cases involving Ministers and Permanent Secretaries shall be copied to the Secretary to the Government of the Federation and the Head of Civil Service of the Federation, respectively, for the information of the President of the Federal Republic of Nigeria.
4. In order to avoid or minimize conflicts arising from overlap of functions with the existing appropriate authorities for discipline in each establishment, the following categories of misconduct should be appropriately handled by the Anti-Corruption Unit.
 - a. Suppression of Record: If the suppression is to cover up fraud or to cover up “corruption”, vide Section 15 of the Corrupt Practices and other related offences Act, 2000, hereafter referred to as the Anti-corruption Unit.
 - b. **False Claim:** The false claim provided in Public Service Rule 04401 becomes a crime under the Anti-Corruption Law if it was made by an officer in the course of his duty and against the Government or any of its Agencies.

- c. **Corruption:** Public Service Rules 04401 defines “corruption” as a serious misconduct and by virtue of “bribery, fraud and other related offences”. This, therefore, amounts to misconduct under the Public Service Rules and is a crime under the Anti- Corruption Law.
- d. **Embezzlement:** By virtue of Section 12 of the Anti-Corruption Law. Embezzlement, recognized as a serious misconduct in PSR04401, is equally a crime.
- e. **Dishonesty:** Dishonesty is a serious misconduct in the Service under PSR 04401. The import of the provisions of Section 19 and 25 of the Anti-Corruption law is that dishonesty in the discharge of official duty, which may cause the Government financial or proprietary loss, is also a crime.
- f. **Falsification of Record:** Falsification of records of any nature is a serious misconduct under Chapter 4 of the Public Service rules. However, the falsification of records becomes a crime by virtue of Section 16 and 25 of the Anti-corruption Law, if the “falsification of records is with respect to government finances or government proprietary interest.

System Review

- a. The Unit shall examine the practice, systems and procedures in their respective establishments as provided in Section 6 (B-D) of the Act 2000 not less than twice in a year as shall be directed by the Commission.
- b. After such exercise, the Unit shall submit a detailed report with recommendations to the Commission for appropriate action. Copies of such report shall be sent to the Permanent Secretary/Chief Executive of the organization.
- c. The Unit shall have power to make recommendations to the management of their respective organization pursuant to its functions.
- d. Management of respective organizations shall ensure that it puts necessary machinery in place to effect implementation of the recommendations made to it by Unit within 60 days of official receipt of such recommendations or proffer in writing, reasons for not implementing the recommendations.

- e. intervention of the commission shall be sought by the Unit in case management refuses to implement recommendations made.

Education and Public enlightenment Strategies:

- a. ACTU members shall submit themselves to such training as may be organized by the Commission or by any other body as may be approved by the Commission to enable them effectively perform their function.
- b. Each Unit shall conduct in-house training for the staff of its organization through workshop seminars and any method appropriate and shall for this purpose, submit its training programmes to the Commission through their respective desk officer of the Commission.
- c. Each Unit shall develop and produce Corruption Prevention Guide Outlining definite procedures of its operations and remedial action. Copies of the Guide shall be forwarded to the Commission.

Membership of the Unit are as follows:

- | | | |
|----------------------------|---|-----------|
| 1. Dr. Salihu Girei Bakari | - | Chairman |
| 2. Mrs. Gloria Olotu | - | Member |
| 3. Barr. Abubakar Adamu | - | Member |
| 4. Mall. Yahaya Yakubu | - | Member |
| 5. Mr. Isah Iliyasu Bagwai | - | Member |
| 6. Ms. Atinuke Olagunju | - | Member |
| 7. Mr. Umar Farouk Shira | - | Secretary |

DEPARTMENT OF HUMAN RESOURCE AND GENERAL ADMINISTRATION

INRODUCTION

- ▶ Human Resource Management plays a strategic role in achieving the mandate of TETFund through excellent management of our most valuable assets (human resources) and provision of services.
- ▶ In the execution of its policies, the HRM Department is guided by the vision of working to create an environment where employees can thrive and are enabled to deliver sustainable performance for the Fund.
- ▶ Throughout the year 2018, our departmental activities were implemented in line with this vision and this report presents a summary of the activities carried out in the course of the year.

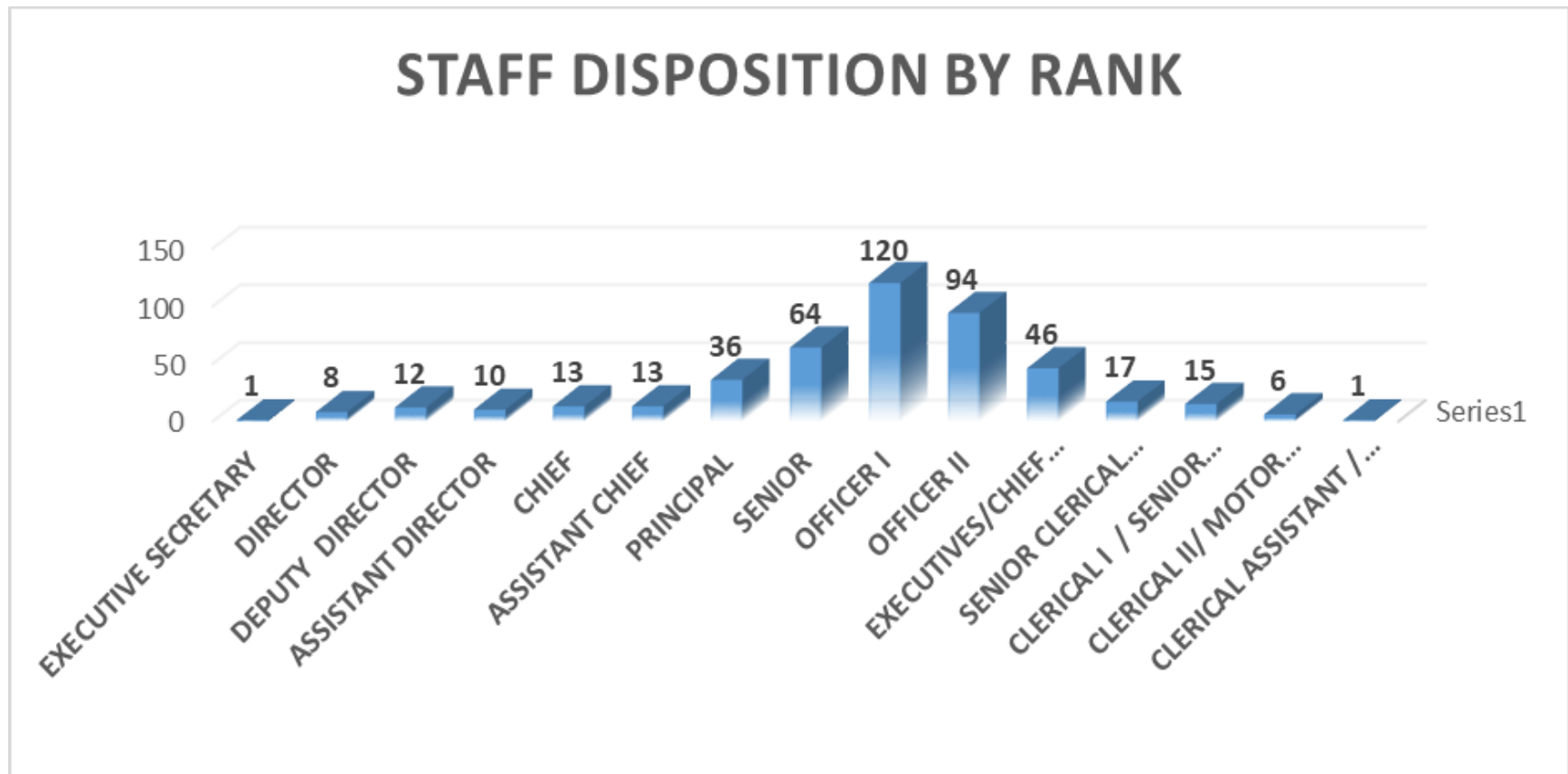
FUNCTIONS OF THE HRM DEPARTMENT

- ▶ Attract and retain qualified, competent and highly motivated employees at all levels of employment in the Fund;
- ▶ Create an environment of equal opportunity and challenges irrespective of ethnicity, gender, religion, etc.
- ▶ Provide the opportunity whenever possible to make personal contact with Management and communicate opinions, suggestions and ideas freely.
- ▶ Give all employees equal opportunity for promotion on the basis of merit, productivity, professionalism, commitment and personal discipline.
- ▶ Promote joint consultation between Management and employees on all possible issues.
- ▶ Ensure that the workplace environment is conducive for optimal job performance.
- ▶ Ensure that vehicles are available and serviceable at all times for the operations of the Fund.
- ▶ Meet the needs of the Fund in terms of goods, works and services to enable the Board, Management and Staff perform their duties diligently, effectively and efficiently.
- ▶ Serve as Secretariat to Top Management Committee (TMC) meetings.

TERTIARY EDUCATION TRUST FUND			
STAFF DISPOSTION BY RANK AND TETFCOSS AS AT 30th NOVEMBER, 2018			
S/N	RANK /DESIGNATION	TETFCOSS	NUMBERS
1	EXECUTIVE SECRETARY	CON	1
2	DIRECTOR	15	8
3	DEPUTY DIRECTOR	14	12
4	ASSISTANT DIRECTOR	13	10
5	CHIEF	12	13
6	ASSISTANT CHIEF	11	13
7	PRINCIPAL	10	36
8	SENIOR	9	64
9	OFFICER I	8	120
10	OFFICER II	7	94
11	EXECUTIVES/CHIEF CLERICAL / CHIEF MOTOR DRIVER MECHANIC	6	46
12	SENIOR CLERICAL /SENIOR MOTOR DRIVER GRADE I	5	17
13	CLERICAL I / SENIOR MOTOR DRIVER GRADE II	4	15
14	CLERICAL II/ MOTOR DRIVER MECHANIC	3	6
15	CLERICAL ASSISTANT / MOTOR DRIVER MECHANIC	2	1

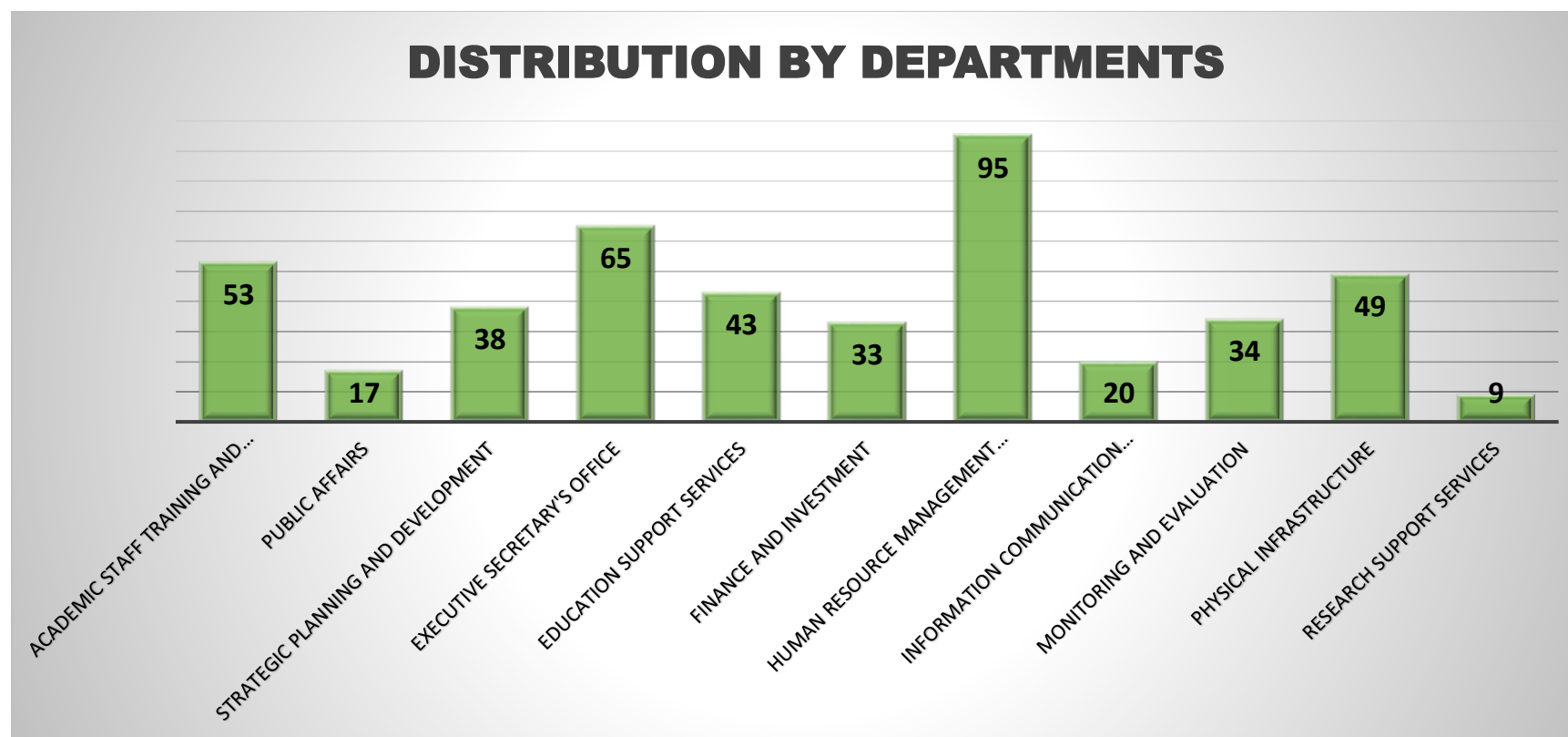
	TOTAL STAFF STRENGTH		456
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STAFF DISPOSTION BY RANK AND TETFCOSS AS AT 30 NOVEMBER, 2018



TERTIARY EDUCATION TRUST FUND		
STAFF DISTRIBUTION BY DEPARTMENT AS AT 30TH NOVEMBER, 2018		
S/N	DEPARTMENT	NO. OF STAFF
1	ACADEMIC STAFF TRAINING AND DEVELOPMENT	53
2	PUBLIC AFFAIRS	17
3	STRATEGIC PLANNING AND DEVELOPMENT	38
4	EXECUTIVE SECRETARY'S OFFICE	65
5	EDUCATION SUPPORT SERVICES	43
6	FINANCE AND INVESTMENT	33
7	HUMAN RESOURCE MANAGEMENT DEPARTMENT	95
8	INFORMATION COMMUNICATION TECHNOLOGY	20
9	MONITORING AND EVALUATION	34
10	PHYSICAL INFRASTRUCTURE	49
11	RESEARCH SUPPORT SERVICES	9
	TOTAL NUMBER OF STAFF	456

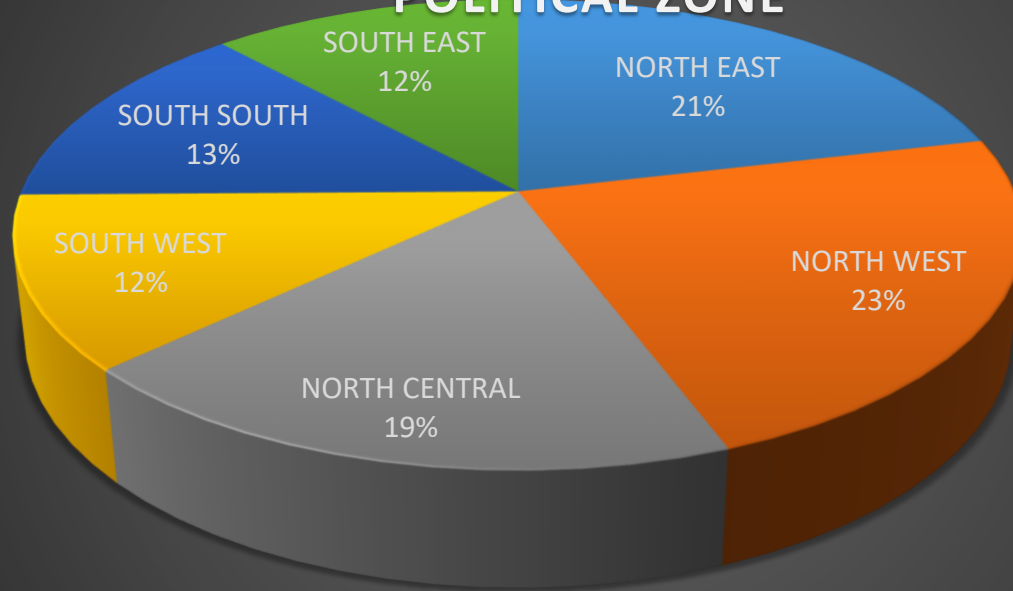
STAFF DISTRIBUTION BY DEPARTMENT AS AT 30TH NOVEMBER, 2018



STAFF DISTRIBUTION BY GEO-POLITICAL ZONES

S/N	DESCRIPTION	NO. OF STAFF
1	NORTH-EAST	97
2	NORTH-WEST	105
3	NORTH-CENTRAL	85
4	SOUTH-WEST	54
5	SOUTH-SOUTH	61
6	SOUTH-EAST	54
	TOTAL NUMBER OF STAFF	456

PERCENTAGE OF DISTRIBUTION OF STAFF BY GEO-POLITICAL ZONE



■ NORTH EAST ■ NORTH WEST ■ NORTH CENTRAL ■ SOUTH WEST ■ SOUTH SOUTH ■ SOUTH EAST

SUMMARY OF STAFF ON STUDY LEAVE, SECONDMENT, ETC		
S/N	DESCRIPTION	No.
1	STUDY LEAVE WITH PAY	7
2	SPECIAL OVERSEAS CAPACITY BUILDING	2
3	INTERDICTION	1
4	LEAVE OF ABSENCE	1
5	SECONDMENT	3
	TOTAL NUMBER	14

SUMMARY OF 2018 EXITED STAFF		
S/N	DESCRIPTION	NO.
1	RETIREMENT	4
2	DEATH	2
3	TERMINATION	1
4	WITHDRAWAL OF SERVICE	1
	TOTAL EXITED STAFF AS AT 30 NOVEMBER 2018	8

HRM Staff Distribution by Cadre

TERTIARY EDUCATION TRUST FUND

HRM STAFF DISPOSTION BY RANK AND TETFCOSS AS AT 30th NOVEMBER, 2018

	RANKS / DESIGNATIONS	TETFCOSS	NUMBERS	REMARKS
	DIRECTOR	15	1	
	DEPUTY DIRECTOR	14	0	
	ASSISTANT DIRECTOR	13	2	
	CHIEF	12	1	
	ASSISTANT CHIEF	11	1	
	PRINCIPAL	10	8	ONE ON SECONDMENT
	SENIOR	9	3	
	OFFICER I	8	14	
	OFFICER II	7	13	
	EXECUTIVES / CHIEF MOTOR DRIVER	6	22	
	SENIOR CLERICAL / SENIOR MOTOR DRIVER	5	1	
	CLERICAL I / MOTOR DRIVER	4	12	
	CLERICAL I / MOTOR DRIVER	3	15	

	CLERICAL I / MOTOR DRIVER	2	1	
	TOTAL STAFF STRENGTH		94	

STAFF DISPOSTION BY RANK AS AT 30th NOVEMBER, 2018



STRUCTURE OF THE DEPARTMENT

- ▶ To effectively and efficiently carry out its functions, the Department is divided into the following Divisions:
- ❖ Personnel Management
- ❖ General Services; and
- ❖ Procurement.

Personnel Management Division

- ▶ The Personnel Management Division is sub-divided into the following Sections:
- ❖ Manpower Planning and Development;
- ❖ Pension, Insurance and Welfare;
- ❖ Professionalism, Productivity & Support;
- ❖ Housing; and
- ❖ Registry.

Manpower Planning & Development Section

- ▶ Processed Overseas Training programmes for 87 staff (40 Management & 47 Senior Staff);
- ▶ Processed Local training programmes for 170 Senior & Management staff;
- ▶ Processed Overseas training programmes for Twelve (12) BOT Members;
- ▶ Approval was granted for Four (4) staff to proceed on Study leave with pay;
- ▶ Approval was granted for One staff to proceed on leave of absence;
- ▶ Approval was granted, payments for tuition fee and living cost were processed for One (1) staff to undergo a Masters programme under the TETFund overseas capacity building programme;

- ▶ Processed the third year payment of tuition and living expenses of a staff studying for Ph.D under the TETFund overseas capacity building programme;
- ▶ The appointment of One (1) staff was terminated;
- ▶ One (1) staff withdrew his service from the Fund.

Pension, Insurance and Welfare Section

- ▶ The pension remittance schedules for the period January – December, 2018 were forwarded to all Pension Fund Administrators (PFAs);
- ▶ The enrollment process of seven (7) staff due to retire in 2019 have been concluded at PENCOM;
- ▶ As at November 2018, Four (4) staff retired from the Fund and their entitlements have been processed, one (1) director is due to retire in December 2018;
- ▶ On a sad note, the Fund lost two staff this year:
 - ▶ A Deputy Director (Mr. Olusegun Ayo Jeboda); and
 - ▶ An Assistant Higher Education Officer (Mr. Moses O. Omishope).
- ▶ The Fund has seven (7) insurance policies and they were all renewed for the year 2018. They include:
 - ▶ Group Personal Accident;
 - ▶ Group life Assurance;
 - ▶ Vehicle Insurance;
 - ▶ Fire & Special Peril;
 - ▶ Burglary & Theft;
 - ▶ Public Liability; and
 - ▶ Computer All-Risk

- ▶ The final death benefits of Late Arc. Abu Matthew, Late Umoh Bassey Morrison, Late Olusegun Ayo Jeboda and Late Moses O. Omishope are being processed.
- ▶ Welfare Package for the four approved festive seasons were successfully distributed (Easter, Ramadan, Eid-el-Kabir and Christmas);
- ▶ Payment of Education Support Exercises were processed as at when due;
- ▶ Payments for Fund Management Activities were processed and staff were paid on a quarterly basis;
- ▶ Eleven (11) Staff of the Fund lost either their spouses or parents and payments for Bereavement Assistance were processed;
- ▶ Eleven (11) wedding/marriage invitations were received and payments for Hospitality Allowances were processed;
- ▶ Thirty five (35) child births were recorded within the period and Hospitality Allowances were processed accordingly.

Professionalism, Productivity & Support Section

- ▶ Processed the promotion for One Hundred and Ninety One (191) Senior staff of the Fund who were eligible in 2018;
- ▶ Processed Thirty one (31) requests from staff to attend the Annual Conference of their various professional bodies;
- ▶ Distributed, collated and assessed Bi-annual Performance Evaluation forms for the period (Jan – June) 2017 and (July – December) 2017.

Housing Section

- ▶ Processed payment of Annual Rent Allowance for entire staff of the Fund;
- ▶ Registered Twenty seven (27) staff with the National Housing Fund;

Staff Housing Loans

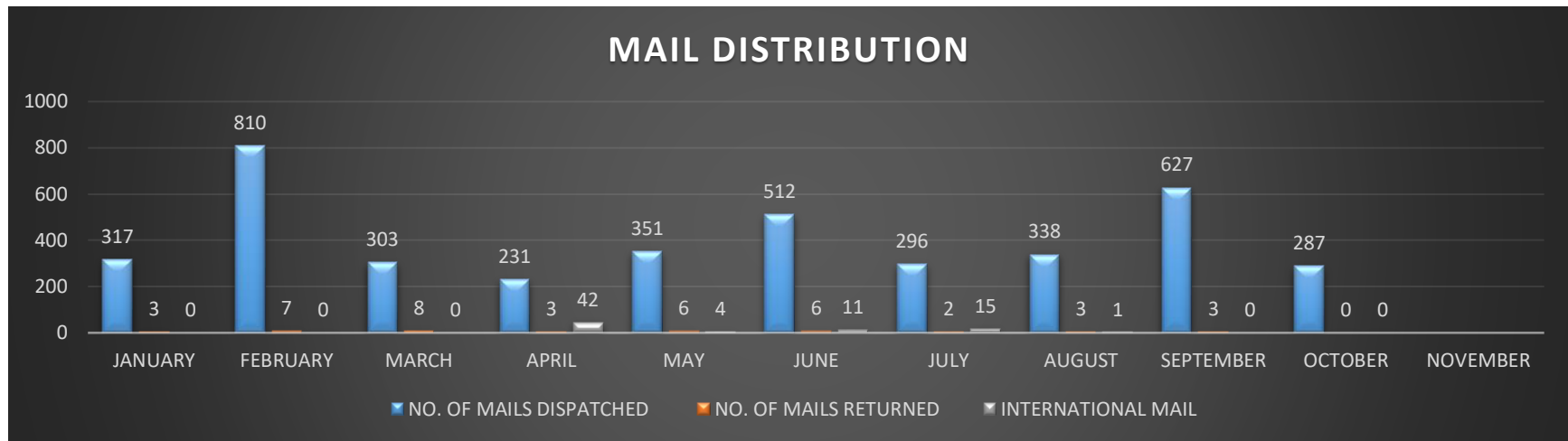
❖ Fresh Housing Loan

- ▶ Processed 35 Fresh Housing Loan Applications from staff of the Fund;
 - ▶ Four (4) applications were processed and funds disbursed to the to the Applicants;
 - ▶ Thirty-one (31) applications were approved but funds have not been disbursed because of the ongoing legal search on the properties.

Registry Section

- ▶ Management of staff Nominal roll;
- ▶ Management of files (Open, Secret, and subject files);
- ▶ Processed Leave requests from staff;
- ▶ Processed the Confirmation of staff appointments;
- ▶ Coordinated the Junior staff promotion exercise;
- ▶ Management of mail;
- ▶ Prepared annual variation forms as at when due;
- ▶ Management of time and attendance reports;
- ▶ Processed and issued staff ID cards as at when due;
- ▶ Management of auxiliary staff;
- ▶ Preparation of annual personnel budget.

SUMMARY OF MAIL DISPATCHED FROM 1ST JANUARY TO 30 NOVEMBER, 2018				
S/N	MONTH	NO. OF MAILS DISPATCHED	NO. OF MAILS RETURNED	INTERNATIONAL MAIL
1	JANUARY	317	3	0
2	FEBRUARY	810	7	0
3	MARCH	303	8	0
4	APRIL	231	3	42
5	MAY	351	6	4
6	JUNE	512	6	11
7	JULY	296	2	15
8	AUGUST	338	3	1
9	SEPTEMBER	627	3	0
10	OCTOBER	287	0	0
11	NOVEMBER			
12	DECEMBER			
TOTAL		4072	41	73



Personnel Division Cont'd
Summary of Activities of the Personnel Division

S/N	Staff Category	Training			Promotion	Withdrawal of service/Termination	Professional Bodies	Insurance Claim	Wedding /Marriage	Child Birth	Bereavement	Retirement	Hospital Referral	Medical Assistance	Death
		F	L	I											
1	Management	40	4	-	-	-	6	0	-	-	3	2	8	1	1
2	Senior	47	166	-	191	1	25	0	9	33	7	2	4	3	1
3	Junior	-	-	-	12	1	-	0	2	2	1	-	5	2	-
4	Auxiliary Staff	-	-	-	-	-	-	-	-	-	-	-	1	1	-
	TOTAL	87	170	-	203	2	31	-	11	35	11	4	18	7	2
F = Foreign, L = Local, I = In-house															

GENERAL SERVICES DIVISION

- ▶ The General Services Division has three sections which are:
 - ❖ Facility Management Services;
 - ❖ Transport and Logistics Services; and
 - ❖ Support Services
- ▶ Facility Management Services: The Fund currently has a contract with AAB Facility Projects Limited to provide facility management services. The services being handled covers the maintenance of the office complex and facilities which includes the following:
- ▶ **Air Conditioners:** Within the period of January – November 2018, 91 faults were reported on air conditioners. And most of them were successfully repaired.
- ▶ **Electrical System:** During the period under review, 49 electrical faults were reported, and all were rectified. The faults ranged from repair/replacement of sockets, switches etc.
- ▶ **Plumbing System:** 74 plumbing faults were reported, and rectified. The faults ranged from leaking wash hand basins, leaking WC, faulty toilet flushers etc.
- ▶ **Carpentry:** Within the period of January – November 2018, 160 carpentry faults were reported and successfully repaired. These faults ranged from change of complete keys, change of door/window lock, change of door handles, change of damaged drawer locks etc.
- ▶ **Boreholes and Pumps:** The Fund has two functional boreholes which provide additional water supply asides that from the main public source (FCT Water Board). The boreholes were successfully maintained to ensure uninterrupted water supply to the Fund's premises;
- ▶ **Cleaning and Landscaping:** All offices, toilets, rooms, verandas and corridors of the Fund's building were properly cleaned. The surrounding of the building and all the areas requiring cleaning like parking lot, gate entrance, mosque side, chapel side and the storage area at the back of the building were all maintained;

- ▶ **Maintenance of Generators:** The Fund has 2 operational Generating sets of 800KVA and 1000KVA as alternative power source in case of outage from AEDC;
- ▶ **Fire-fighting and Alarm System:** The General Services Division carried out the routine servicing and refilling of the 44Nrs. of 9kg Dry Chemical Power Fire extinguishers at bi-annual intervals through the Facility Managers. The Fund conducted its first mock evacuation drill, which was a huge success. However, the drill has exposed a lot of lapses in the area of fire safety. There is need for urgent replacement of the 28 Zone Gent fire alarm panel installed in the main reception, 146 smoke detectors and fire alarm bells as they have become obsolete and unserviceable.
- ▶ **Maintenance of Lifts:** The Fund has two operational Lifts which are being maintained by CFAO MOTORS NIGERIA LIMITED on a monthly basis. On one occasion during the period, Noble Elevators ltd. were also invited to carry out minor repairs on the second lift.
- ▶ **Processing of Utility Bills:** The division has been able to process the payment of the following Utility bills:
- ▶ **Abuja Electricity Distribution Company Bills:** AEDC bills for the January to November 2018 were promptly processed. A total sum of N37,618,414.23 (Thirty-Seven Million, Six Hundred and Eighteen Thousand, Four Hundred and Fourteen Naira, Twenty-Three Kobo only) was paid to AEDC during the period;
- ▶ **FCT Water Board Consumer Bills:** the bills for FCT Water Board was promptly processed as received;

TRANSPORT AND LOGISTICS

Month	No. of Local trips	No. of trips outside Abuja	Number of Repairs	Amount Spent on Repairs	Remarks
				N	
JANUARY	26	18	4	284,650.00	All cars in good condition
FEBRUARY	34	19	11	523,038.00	All cars in good condition
MARCH	52	14	15	472,415.01	All cars in good condition
APRIL	45	5	11	738,725.00	All cars in good condition
MAY	49	4	12	713,625.00	All cars in good condition
JUNE	36	11	8	487,327.50	All cars in good condition
JULY	86	13	6	317,625.00	All cars in good condition
AUGUST	46	17	6	222,125.00	All cars in good condition
SEPTEMBER	53	5	19	928,400.00	All cars in good condition
OCTOBER	54	13	6	174,000.00	All cars in good condition

NOVEMBER	52	9	6	1,217,310.00	All cars in good condition
Total	533	128	104	6,079,240.51	

► **SUPPORT SERVICES**

- **Security Matters:** The Fund has civil security guards (Kolossus Security Guards) contracted to provide security to the Fund. During the year, a total number of sixty one (61) Security personnel were deployed to the Fund by the Company. In addition, seven (7) armed policemen from the Nigeria Police were deployed to provide additional security services to the Fund. The division is supervising the activities of the Security Company and has processed their payments on monthly basis. Finally, the salaries of the security guards were increased with a monthly take home of N40,000.00 per guard as against N20,000.00 formerly received by the security guards.
- **Staff Canteen:** The division supervises the staff canteen run by Lace Restaurant. A monthly inspection of the canteen is carried out to ensure a hygienic environment and efficient service delivery.
- **Catering Services:** The division handles the provision of catering services for meetings and official functions of the Fund through the designated catering services providers. The division has ensured that the bills of the caterers were processed as at when due. During the period under review, Top Management Committee Meetings as well as Committee Meetings and other engagements of the Fund were serviced accordingly.
- **Maintenance of Photocopiers:** The Fund has not entered into retainership contract with any company since Electro Hall and Nashuatec contract expired. The maintenance of the photocopiers are now being done through designated technicians. The division has so far repaired twenty nine photocopy machines during the year.
- **Fumigation and Pest Control:** The fumigation and pest control exercises are carried out on a periodic basis to ensure that the premises is secured and conducive for optimal performance. The 2018

fumigation exercises, one was carried out in August and the other is scheduled for December 2018, of which the process has already been initiated.

PROCUREMENT DIVISION

- ▶ The Procurement Division is responsible for the acquisition of goods, works and services for the internal consumption and day to day operation of the Fund. Activities of the Division are carried out with due compliance to the PPA (2007)
- ▶ The Division has four sections for ease of operations viz;
 - ▶ i. Tender Processes and Certification Section
 - ▶ ii. Store and Inventory Management Section
 - ▶ iii. Planning, Budget and Records Section
 - ▶ iv. Monitoring and Compliance Section
- ▶ The year 2018 Procurement Planning Committee (PPC) was constituted on 20th February, 2018 with membership cutting across all Departments of the Fund. The Procurement Division served as the Secretariat to the PPC;
- ▶ The 2018 Procurement Plan for the Fund was prepared and compliance was ensured;
- ▶ The 2018 Procurement Plan was submitted to the Bureau of Public Procurement (BPP) in line with the PPA 2007;
- ▶ The General Procurement Notice (GPN) for year 2018 procurement activities of the Fund was published on Monday, 25th June, 2018;
- ▶ The Invitations to Tender (ITT) advert for the year 2018 Procurement activities of the Fund was published in the Federal Tenders Journal (20th August-2nd September, 2018), Fund's website, New Telegraph and the Daily Authority Newspapers of Monday 20th August 2018;

- ▶ Preparation of Standard Bidding Documents (SBD) for year 2018 procurement activities;
- ▶ Compiled all the records of items slated for disposal within the period under review;
- ▶ Fifty six (56) numbers of Local Purchase Orders (LPOs) were issued for the purchase of various items;
- ▶ The Technical Bids for SPN was opened on 3rd October, 2018;
- ▶ The Financial Bids of successful bidders was opened on 29th October, 2018;
- ▶ BPP Certificate of “No Objection” was granted for the following projects:
- ▶ Repeat Procurement method for the supply of 182 units of laptops;
- ▶ Selective Tendering for the engagement of (i) design consultants and (ii) building contractor in respect of design and supervision of the proposed remodeling of the vacated GTBank banking hall premises. The services include:
 - ▶ Architectural Consultancy
 - ▶ Structural Engineering Consultancy
 - ▶ Mechanical Engineering Consultancy
 - ▶ Electrical Engineering Consultancy
 - ▶ Quantity Surveyor Consultancy
 - ▶ Building Contractor Consultancy
- ▶ Fourteen (14) No. of award letters were issued for various contracts comprising goods, works and services;
 - ▶ Supply and installation of Closed Circuit Television (CCTV) cameras;
 - ▶ Procurement of multi-media equipment;
 - ▶ Supply and distribution of 2nd phase of 182 units of Laptops to staff of the Fund;

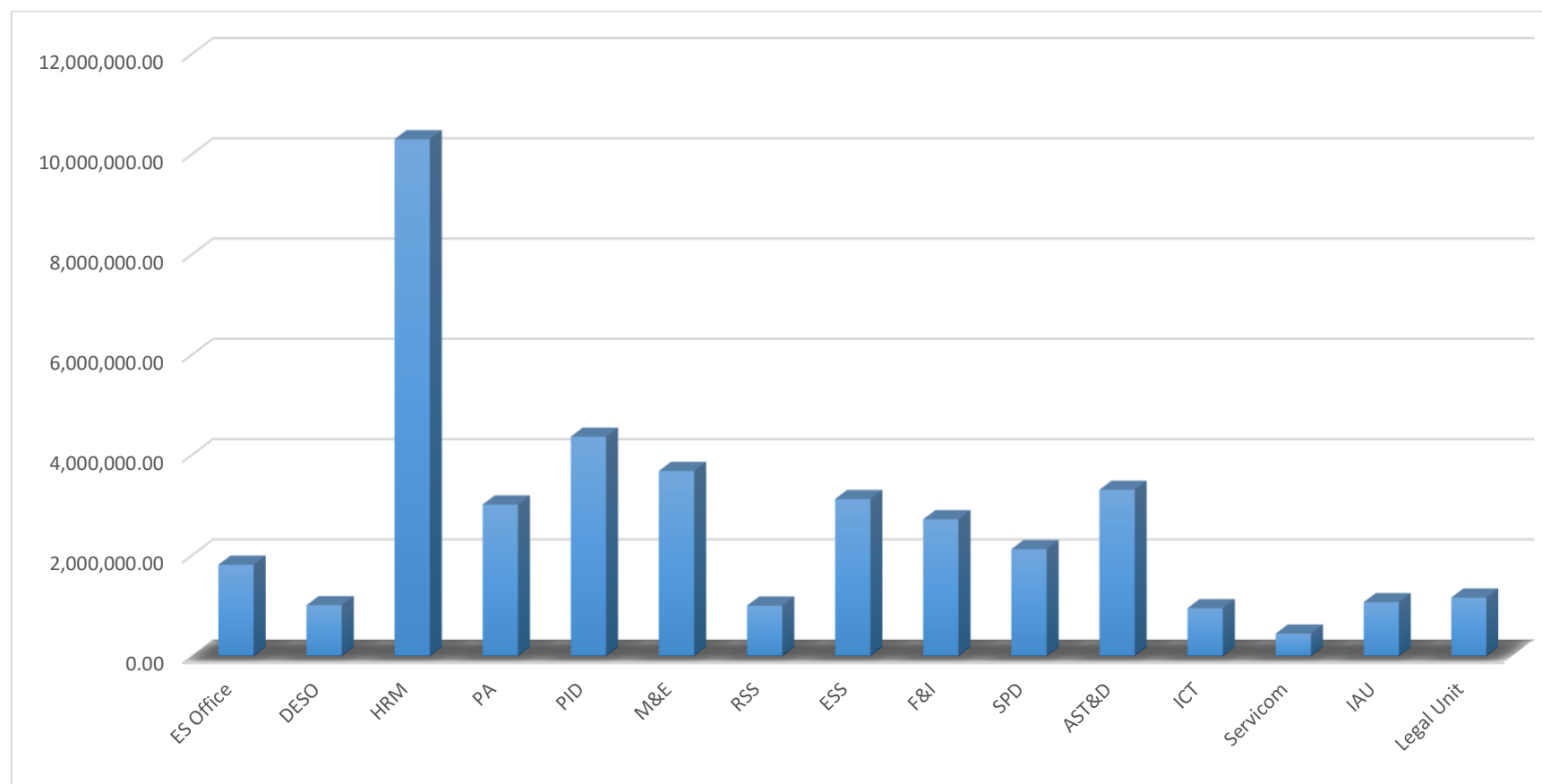
- ▶ Procurement of a book scanning machine for the Fund;
- ▶ Supply, installation and commissioning of 1000 KVA power generating machine; and
- ▶ Boardroom Wall paneling.

SUMMARY OF DEPARTMENTS/UNITS CONSUMPTION FROM JANUARY – NOVEMBER 2018

S/No.	Departments/Units	Value (N)
-------	-------------------	-----------

1	ES Office	1,815,710.45
2	DESO	1,009,675.67
3	HRM	10,300,099.37
4	PA	3,012,252.30
5	PID	4,365,005.28
6	M&E	3,681,710.49
7	RSS	1,001,949.64
8	ESS	3,122,052.58
9	F&I	2,717,783.27
10	SPD	2,123,794.59
11	AST&D	3,305,597.98
12	ICT	951,082.20
13	Servicom	445,336.88
14	IAU	1,071,031.72
15	Legal Unit	1,161,553.14

SUMMARY OF DEPARTMENTS/UNITS CONSUMPTION FROM JANUARY – NOVEMBER 2018



MAJOR ACHIEVEMENTS

- One (1) staff started benefitting from the Fund's special overseas capacity building programme in 2018;

- ▶ Seven (7) Staff are on study leave with pay;
- ▶ All the Fund's insurance policies were renewed as at when due;
- ▶ All Staff due to retire in 2019 have successfully completed their enrolment with National Pension Commission;
- ▶ Registration of 99% of the Staff with the National Housing Fund (NHF);
- ▶ Bereavement Assistance and Hospitality allowances were given to all eligible staff;
- ▶ Early procurement and distribution of welfare packages before any festive periods;
- ▶ Timely update of staff nominal roll;
- ▶ Prompt production of staff ID Cards;
- ▶ Improved punctuality and reduced absenteeism of staff due to effective monitoring of the Time and Attendance system;
- ▶ Certificate verification report of 98% of the 68 unconfirmed staff;
- ▶ Successful conduct of a Mock fire drill and evacuation procedure;
- ▶ Successful handover from the previous Facilities Manager (Network Facilities Limited) to the newly contracted Facilities Managers (AAB Facilities Projects Limited);
- ▶ Production and Installation of Fire Action signs around the office premises;
- ▶ Production and Installation of CCTV warning signs around the premises;
- ▶ Completion of the Installation of Access doors on all floors;
- ▶ Ensured that the Funds vehicles are serviceable;
- ▶ Strict Compliance with the 2018 Procurement Plan;
- ▶ Submission of the year 2018 Procurement Plan to the Bureau of Public Procurement (BPP) in line with the PPA Act, 2007;

- ▶ The Invitations to Tender (ITT) advert for the year 2018 Procurement activities of the Fund was published in New Telegraph and the Daily Authority Newspapers of Monday 20th August;
- ▶ Preparation of Standard Bidding Documents (SBD) for year 2018 procurement activities;
- ▶ Procurement, Supply and Installation of Closed Circuit Television (CCTV) cameras;
- ▶ Procurement and supply of multi-media equipment;
- ▶ Procurement, supply and distribution of 2nd phase of 182 units of Laptops to staff of the Fund;
- ▶ Procurement, Supply, Installation and commissioning of 1000 KVA power generating Machine; and
- ▶ Wall paneling of the Boardroom.

CHALLENGES

- ▶ Inadequate time for implementation of Staff Training and Development programmes;

- ▶ Lack of technical harmonization between the TETFund Cooperative Society, HRM Department and Finance and Investment Department in respect of loans record management;
- ▶ The Department was unable to process the refund of staff contributions made to NHF due to a backlog of payment schedules expected to be submitted to NHF from the Fund's Finance and Investment Department in respect of loans record management;
- ▶ Lack of adequate space for file storage;
- ▶ Constant Breakdown of Air conditioners due to wear and tear and power fluctuations;
- ▶ Constant fault reports on damaged key locks and door handles;
- ▶ Late notification and submission of catering requests for meetings that require catering services;
- ▶ Inadequate work tools such as printers and photocopiers;
- ▶ Risk of car theft for staff that park their cars outside due to inadequate parking space;
- ▶ Ineffective fire fighting equipment such as fire alarm, sprinklers and smoke detector system;
- ▶ Some departments request for items and expect immediate procurement knowing that appropriate directives and approvals must be sought before the commencement of the procurement process;
- ▶ Lack of cooperation by some user departments in terms of prompt supply of information (specifications) about the procurement of requested items.

Recommendations

- ▶ Provision of adequate budgetary allocation for Staff Training and development;

- ▶ Installation of Automatic Voltage Regulators for all the Air conditioners in the Fund to avoid breakdown due to power surge;
- ▶ Replace all aged vehicles;
- ▶ Upgrade of the Fire fighting equipment such as sprinklers, FM200, fire alarm etc.;
- ▶ Need for the Departments/Units of the Fund to cooperate with the Procurement Division during the needs assessment and compilation stage in order to ensure the development of a detailed and robust annual procurement plan for the Fund;
- ▶ Department/Units need to be aware of the procurement process in acquiring goods, works or services for the Fund as this will foster better cooperation and aid in the timely submission of requisitions in order for items/services to be procured on time and without compromising quality.
- ▶ Need for the Departments/Units of the Fund to cooperate with the Procurement Division during the needs assessment and compilation stage in order to ensure the development of a detailed and robust annual procurement plan for the Fund;
- ▶ Department/Units need to be aware of the procurement process in acquiring goods, works or services for the Fund as this will foster better cooperation and aid in the timely submission of requisitions in order for items/services to be procured on time and without compromising quality.

Conclusion

- ▶ The HRM Department ensures enhanced productivity of staff by motivating them through provision of staff entitlements, capacity building, conducive working environment, etc. This contributes immensely to the organizational performance of the Fund.

- ▶ The Department appreciates the Management of the Fund for the support and enabling environment it provides to guarantee effective management of its human resources.

DEPARTMENT OF STRATEGIC PLANNING AND DEVELOPMENT

1.0 INTRODUCTION

1.1 The Department of Strategic Planning & Development has overall responsibility to ensure that Funds are available for intervention activities in the Nation's Public Tertiary Education Institutions through effective monitoring of the 2% Education Tax (EDT) collected from registered companies in Nigeria by the Federal Inland Revenue Services (FIRS). It also ensures that appropriate strategies are employed by the Fund in the allocation of funds to Beneficiary Institutions and implementation of its mandate as encapsulated in the Fund's enabling Act.

1.2 The Department has two Divisions and five (5) Units namely:

Divisions:

- Revenue Monitoring
- Budget & Strategic Planning

Units:

- Revenue Monitoring
- Strategic Partnership
- Strategic Planning
- Budget Monitoring
- General Office

2.0 FUNCTIONS AND RESPONSIBILITIES OF THE DEPARTMENT

- Proactively monitoring the assessment and collection of Education Tax (ET) by FIRS, and ensuring the transfer of same to the ET pool Account with CBN;
- Ensuring continuous and effective co-operation and in collaboration with the Federal Inland Revenue Service especially as it relates to the ET collection;
- Collaborating with MDA's, NGO's, local and International organizations for the growth of Education Tax to further strengthen the effectiveness of the Fund's mandate;
- Engaging with the Fund beneficiaries on development and implementation of strategic plan for their institutions;
- Carrying out continuous needs assessment and analysis which will serve as guide for intervention policy making and strategic planning for the tertiary education sector improvement;
- Developing strategic plans that will help benefiting institutions come up with intervention projects/programmes that are responsive to the changing education needs of the Nigerian public;
- Preparation of TETFund intervention budgets;
- Processing of submissions from BI's on Advocacy and Publicity;
- Enlistment of Institutions as TETFund beneficiaries; and
- Organizing capacity building programmes for stakeholders in the public tertiary Education sector with a view to archiving efficiency in the utilization of the Education Tax (EDT).

3.0 STAFF STRENGTH

3.1 The Department has two (2) categories of staff namely:

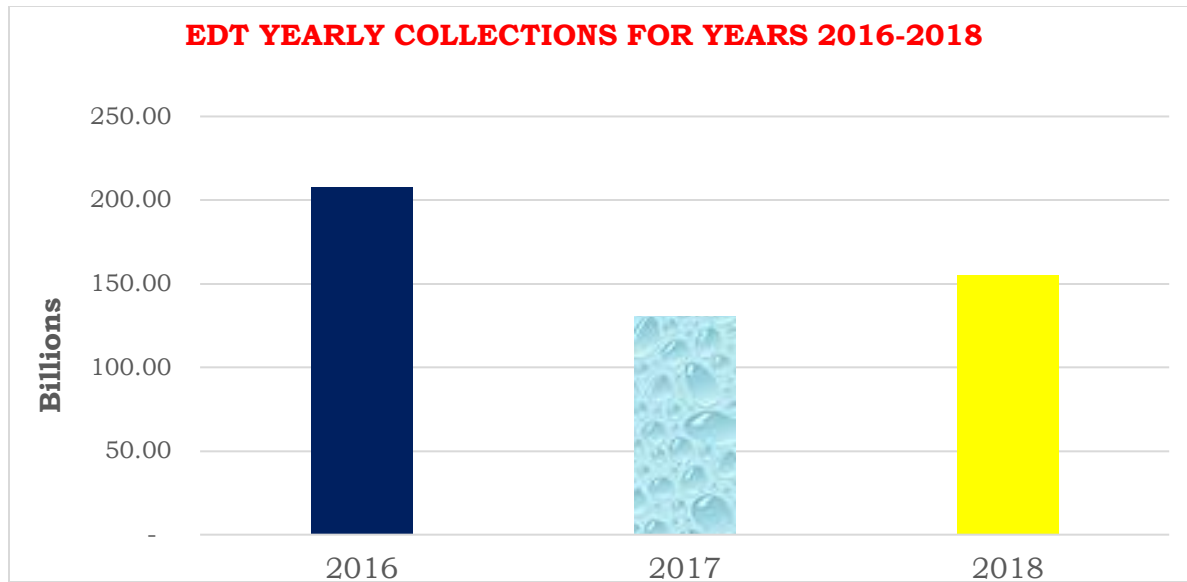
- Management Staff	3
- Senior Staff	<u>28</u>
<u>Total</u>	<u>31</u>

4.0: STATUS OF EDT COLLECTION/ALLOCATIONS 2016 - 2018

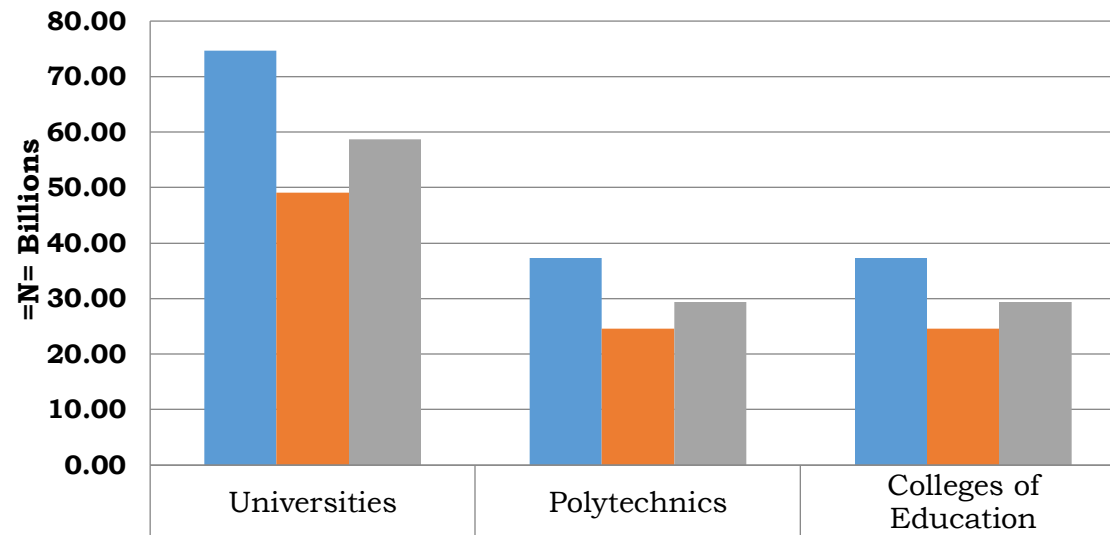
4.1 The key activities of the Department as itemized below covers the period 2016 to 2018:

4.2 EDT COLLECTION/ALLOCATION 2016 – 2018

	2016	2017	2018
EDT Collections	207,426,510,432.70	130,122,728,549.73	154,957,367,063.60
Vacation of Previous Year	24,660,000,000.00		
Other Revenues		13,500,000,000.00	20,000,000,000.00
Annual Allocations	149,392,687,145.63	98,274,203,820.29	117,356,851,826.48
Other Disbursement	53,354,531,123.44	30,050,000,000.00	35,603,792,000.00
Stabilization Fund	10,670,906,224.69	3,587,479,159.96	8,050,560,201.40
University Allocation/Number	74,696,340,000.00/74	49,137,101,910.145/74	58,678,425,913.24/74
Polytechnic Allocation/Number	37,348,128,000.00/54	24,568,550,955.072/54	29,339,212,956.62/54
COEs Allocation/Number	37,348,128,000.00/55	24,568,550,955.072/55	29,339,212,956.62/55



TETFund Annual Allocation From 2016-2018



■ 2016	74,696,340,000.00	37,348,128,000.00	37,348,128,000.00
■ 2017	49,137,101,910.15	24,568,550,955.07	24,568,550,955.07
■ 2018	58,678,425,913.24	29,339,212,956.62	29,339,212,956.62

4.3 SPECIAL HIGH IMPACT PROJECT (SHIP) ALLOCATIONS:

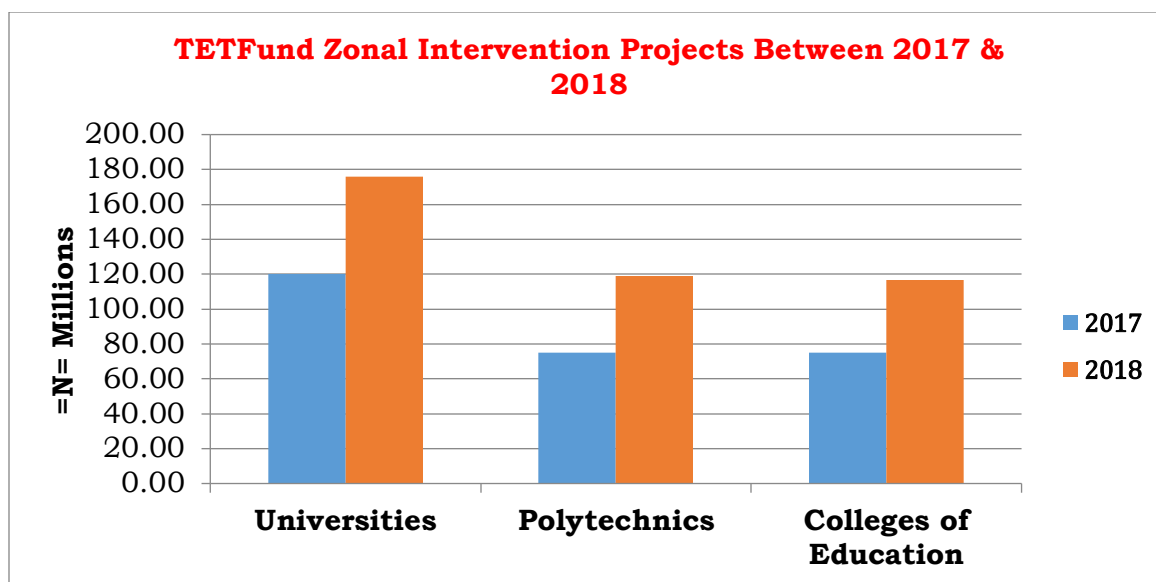
2016			2017	
	BI Name	Amount	BI Name	Amount
North Central	Kwara State Poly, Ilorin	N 1 Billion	University of Abuja	N 3 Billion
	COE, Zuba	N 1 Billion	FCE, Pankshin	N 1 Billion
North East	Abubakar Tatari Ali Poly, Bauchi	N 1 Billion	Gombe State University	N 3 Billion
	COE, Hong	N 1 Billion	COE, Waka Biu	N 1 Billion
North West	Nuhu Bamalli Poly, Zaria	N 1 Billion	Hassan Usman Katsina Poly	N 1 Billion
	FCE (T), Bichi	N 1 Billion		
South East	Imo State Poly, Imagwau	N 1 Billion	Imo State University, Owerri	N 3 Billion
	COE, Ikwo	N 1 Billion		
South South	Fed Poly, Auchi	N 1 Billion	Ambrose Alli University, Ekpoma	N 3 Billion
	COE, Ekiadolor	N 1 Billion	FCE, Asaba	N 1 Billion
South West	Fed Poly, Ede	N 1 Billion		
	FCE (Special), Oyo	N 1 Billion		

4.4 DISASTER RECOVERY ALLOCATIONS

2018		
	Beneficiary Name	Amount
North East	University of Maiduguri	N 2.679 Billion
	Adamawa State Poly	N 60 Million
	Taraba State University	N 120 Million

4.5 ZONAL INTERVENTION PROJECTS

2017		2018
Universities	N 120,000,000.00/77	N 175,823,700.00/77
Polytechnics	N 75,000,000.00/57	N 119,074,602.00/57
Colleges of Education	N 75,000,000.00/66	N 116,776,600.00/66



4.6 TAKE OFF INTERVENTION GRANT - ALLOCATIONS

2018		
	BI Name	Amount
North East	Nigerian Army University, Biu	N 2 Billion
	Federal University, Wukari	N 2 Billion
	Federal University, Kashere	N 2 Billion
North West	Federal University, Gashua	N 2 Billion
	Federal University, Gusau	N 2 Billion
North Central	Federal University, Lafia	N 2 Billion
	Federal University, Lokoja	N 2 Billion

5.0 MAJOR ACTIVITIES/ ACHIEVEMENTS IN 2018:

- EDT collection of ₦203,284,756,044.54 from FIRS for allocation to beneficiary institutions;
- Preparation of TETFund 2018 Annual Intervention Budget;
- Establishing linkages with relevant Governmental and Non-Governmental Agencies within and outside Nigeria;
- 2017 End of Year Monitoring and Verification of EDT Collections;
- Enlistment of fourteen (14) Public Tertiary Institutions as Beneficiaries of the Fund;
- Review of our various templates for Advocacy Intervention;
- Processing of requests for enlistment from 14 Tertiary Institutions in the country;
- Creating Enabling Conditions for Accessing Advocacy Intervention;
- Development of Key Performance Indicators Template for the Funds Intervention lines;
- Developing a central database of all completed and ongoing projects, both physical & content based;
- Identifying best performing Beneficiary Institutions to be given Awards annually (as a way of encouraging effective and efficient utilization of funds) using performance template created by the Department;
- Compilation/development of TETFund Compendium 2019;
- Analysis of EDT Collections January – December, 2018;
- Development of BI Status and Performance Dashboard for Beneficiary Tertiary Institutions indicating their capacity utilization; and
- Introduction of Budget Tracking and Utilization for Value Chain determination on each intervention line.

7.0 WORK PLAN FOR 2019

S/N	Proposed Activities	Date (Monthly Or Quarterly)	Responsibility
1.	Annual Preparation of TETFund Intervention Budget	<i>February 2019</i>	Budgeting Section Yetunde (PPO)
2.	Develop a draft of TETFund Strategic Plan Document (2020 – 2025)	<i>31st March –2019</i>	Strategic Planning Section Chibogu (PPO)
3.	TETFund/FIRS Joint Interactive Forum	<i>April-May 2019</i>	Revenue Monitoring Sanusi (ACRO)
4.	Year 2019 Strategic Plan Workshop	<i>June 2019</i>	Strategic Planning Section Chibogu (PPO)
5.	Impact Assessment on TETFund Interventions	<i>August 2019</i>	Strategic Planning Section Chibogu (PPO)
6.	Needs Assessment (Data collection, collation, storage, and analysis for the purpose of determining beneficiaries needs in the education sector)	<i>September/Nov 2019</i>	Strategic Planning Section Chibogu (PPO)
7.	2018 Intervention Budget Monitoring	<i>Quarterly</i>	Budgeting Section Yetunde (PPO)
8.	Education Tax Collections Monitoring to FIRS field offices.	<i>Quarterly</i>	Revenue Monitoring Sanusi (ACRO)

9.	Liaison with relevant regulatory agencies to receive accreditation report on institutions and appraise for TETFund intervention purposes	<i>Quarterly</i>	General Office Abigail (PPO)
10.	Establishing linkages and Study Tour with relevant Government and Non-Government Agencies within and outside Nigeria	<i>As Approved</i>	General Office Abigail (PPO)
11.	Departmental Monthly Meeting	<i>Last Thursday of each month</i>	General Office Sandra (POII)

CHALLENGES

- Inability of the Fund to organize TETFund Stakeholders Forum which is a strategic management tool for the Fund
- Slow response rate from BIs in accessing Advocacy Intervention
- Slow response rate from FIRS in remitting and notifying the Fund on EDT Monthly Collections.
- Discrepancies in the figures received from FIRS Head Quarters and the Field Offices.
- Data on companies that are enjoying Tax holiday (pioneer status) were not made available to TETFund Officers by FIRS field offices and information on EDT Arrears were also not made available.
- Those running FIRS Field Offices are new on the job and their level of awareness on TETFund activities is very low.

9.0 RECOMMENDATIONS

- Updating/modifying/creating the TETFund Strategic Plan 2015-2019 to 2019-2024 or as may be directed.
- Early implementation of the Impact Assessment instrument.
- Early implementation of the Budget Tracking and Utilization instrument.
- Extensively keying into Tax television/radio programmes of the Fund for publicity of its intervention projects.
- Strengthening the existing relationship between the Fund and FIRS through exchange of visits by the Managements of the two organizations.
- Resuscitation of the Quarterly Technical meetings between TETFund and FIRS where issues relating to EDT collections are deliberated upon.
- Creating an avenue for interaction between TETFund, FIRS and Corporate Affairs Commission where in registered companies that evade tax payment
- Can be identified and brought into the tax net of FIRS.

10.0 CONCLUSION

10.1 Over the years, the Department has strived to ensure that Education Tax collection which is the major source of revenue for the Fund is allocated, disbursed to public tertiary institutions and monitored to ensure judicious utilization of the fund in order to improve the quality of tertiary education in Nigeria so that the institutions can compete favorably with its counterparts all over the world.

DEPARTMENT OF PHYSICAL INFRASTRUCTURE DEVELOPMENT

INTRODUCTION

- The Department is responsible for ensuring development of beneficiary's physical infrastructure Intervention for teaching and learning in line with the policy of the Fund.

The Department handles the followings intervention lines

- **Intervention Lines: - comprising,**
 - Physical Infrastructure / Programme Upgrade
 - Equipment Fabrication (Polytechnics only)
 - Entrepreneurship (Universities only)
 - TETFund Project Maintenance
 - Special High Impact
 - Zonal Intervention

Functions of Department of Physical Infrastructure Development

- To determine admissible projects submitted by Beneficiaries in line with the Board of Trustees' policy direction and outcome of project proposals defence;
- Vet and reconcile project submissions in line with given allocations and obtainable best practices;
- Recommend projects for Approval-in-Principle if okay;
- Monitor the Due Processes for contractors engagement through attendance of Bid Openings at the Beneficiaries' Institutions.
- Recommend funds disbursement of First Tranche after compliance with the Due Process by beneficiaries;
- Documents and archives project information in digitized data bases.

- Translating Board Policies to action as it concerns project development/intervention;
 - Develop position papers on projects and present to the BOT;
 - Acts as Secretariat of the Projects Committee of the Board under the direction of the Executive Secretary;
 - Corresponding with beneficiaries on issues about their submissions;
 - Formulation of standards;
 - Making Professional input on beneficiaries' submission whenever required for proper guidance;
- Building and maintaining cost data.

Structure of the Department

The Department is structured into three (3) major divisions, with a support unit:

- ☐ Annual Intervention
- ☐ Special Intervention
- ☐ Project Development
- ☐ Registry, documentation and communication management unit.

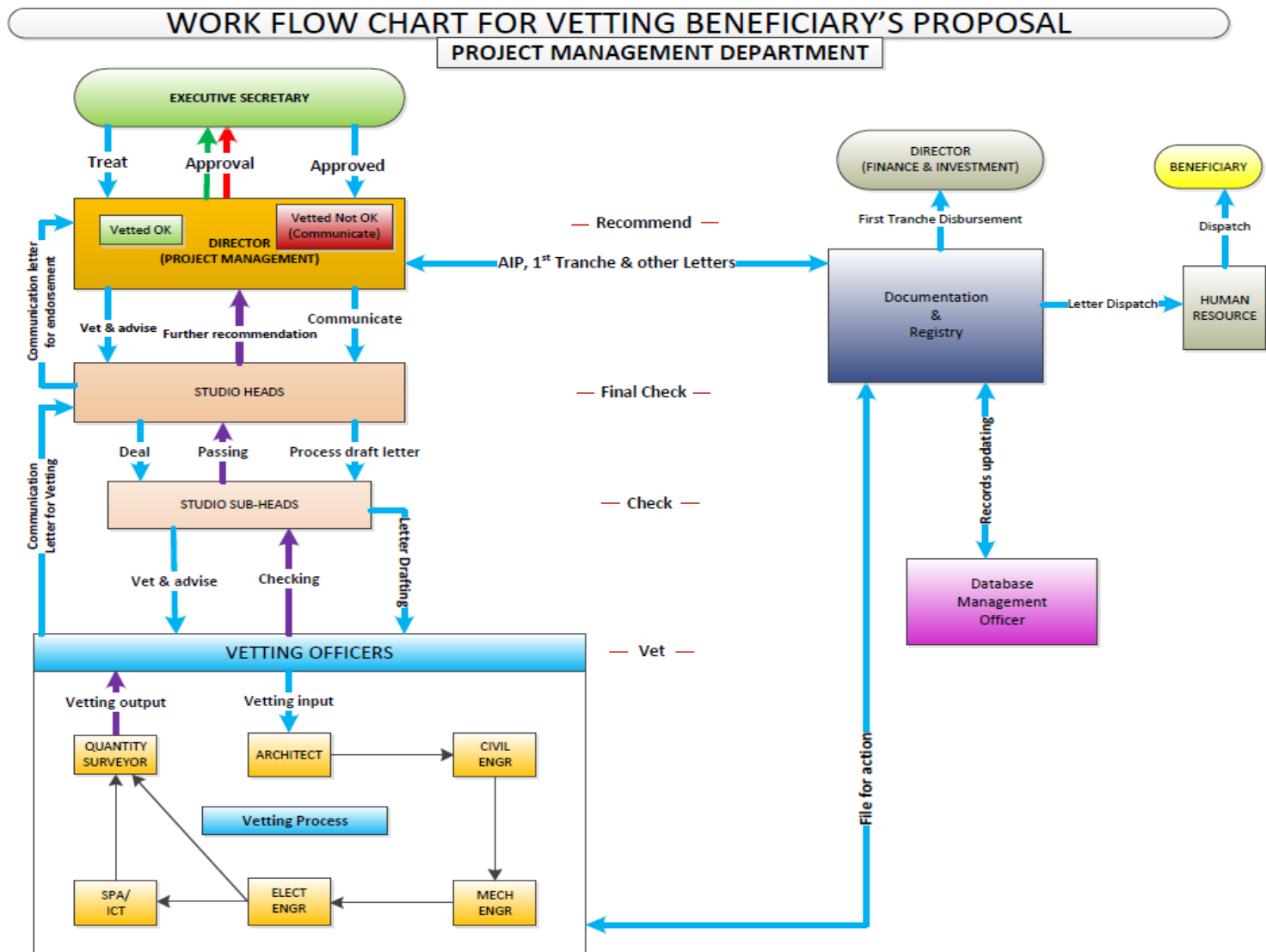
The Department's Staff Structure

Current Staff Strength in Total = 55

- ☐ **38 No. Core Technical Staff** – (Architects, Engineers, Q.S., Planner) comprising:
 - 1No. Head

- 1No. Deputy Director
- 1No. Assistant Director
- 1No. Chief Engineer
- 1No. Assistant Chief Engineer
- 1No. Principal Architect
- 1No. Principal Engineer
- 12 No. Senior Officers & 19No. Officers (comprising Architects, Engineers, Quantity Surveyors, & Planners)
- ☐ 11 No. Administrative/Support Staff
- ☐ 6 No. NYSC/I.T Staff (Adhoc)

THE DEPARTMENT'S WORK FLOW CHART



Project Intervention Activities of the Department of Physical Infrastructure Development

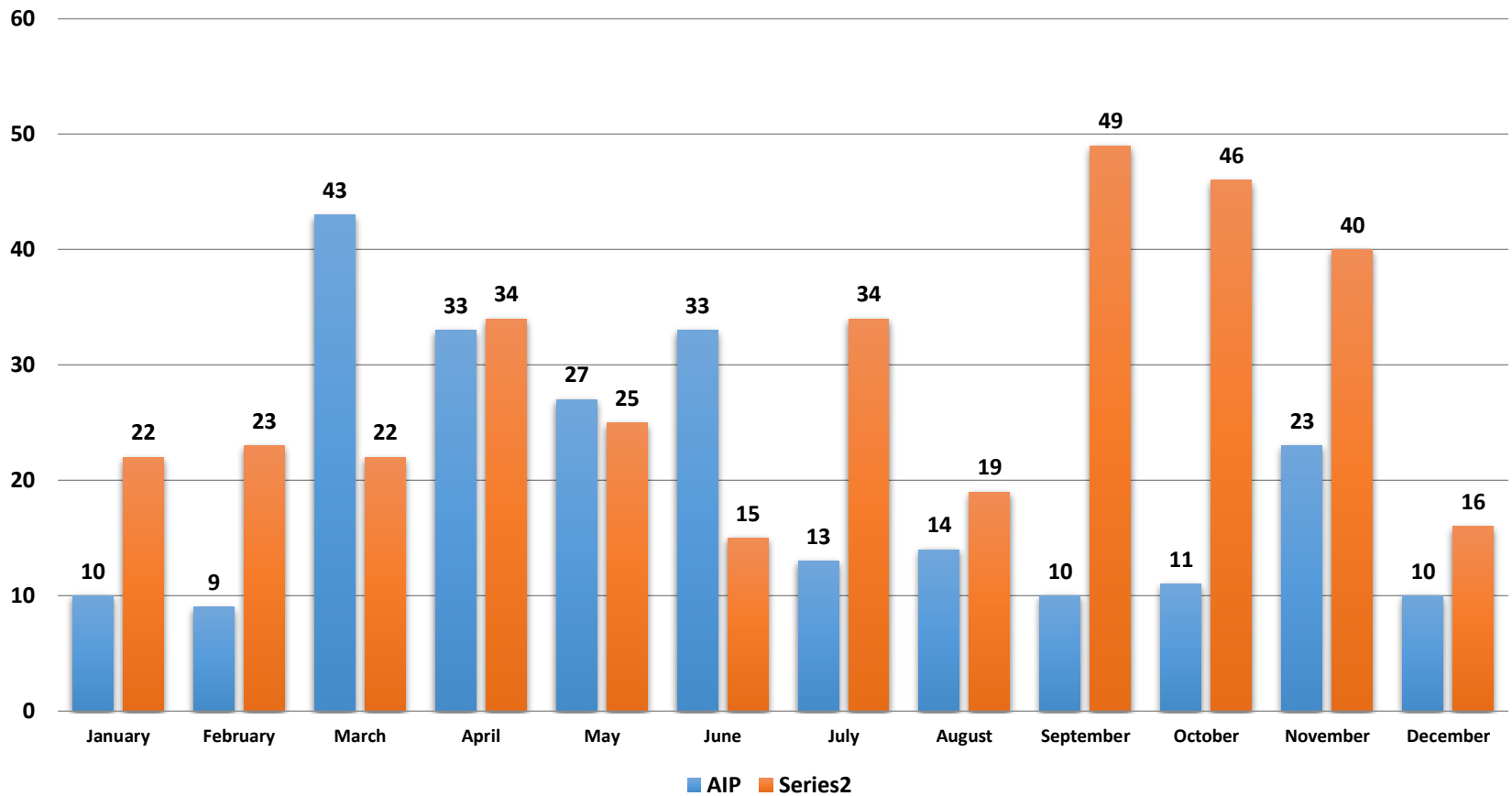
- Vetting of Beneficiaries' project proposals and reconciliation for approval and release of First Tranche;
- Verification visits for Project Maintenance Intervention;
- Witnessing of Tender Opening;
- Unbundling of project interventions request from Beneficiary Institution;
- Project Reprioritization Requests from Beneficiary Institutions;
- Assessment and recommendation for intervention in cases of Natural Disasters;
- Contract administration of Academic Publishing Centre Projects; and
- Conducting market surveys and price analysis of key building items.

i.) Summary of Beneficiaries' project proposals vetting and reconciliation January – December, 2018

S/N	Month/Year	No. of AIPs Processed	No. of 1st Tranche Disbursed	Total AIPs & 1st Tranche
1	January	10	22	32
2	February	9	23	32
3	March	43	22	65
4	April	33	34	67
5	May	27	25	52
6	June	33	15	48
7	July	13	34	47
8	August	14	19	33
9	September	10	49	59
10	October	11	46	57
11	November	23	40	63
12	December	10	16	26
	TOTAL	236	345	581

Summary of Beneficiaries' project proposals vetting and reconciliation...../continues

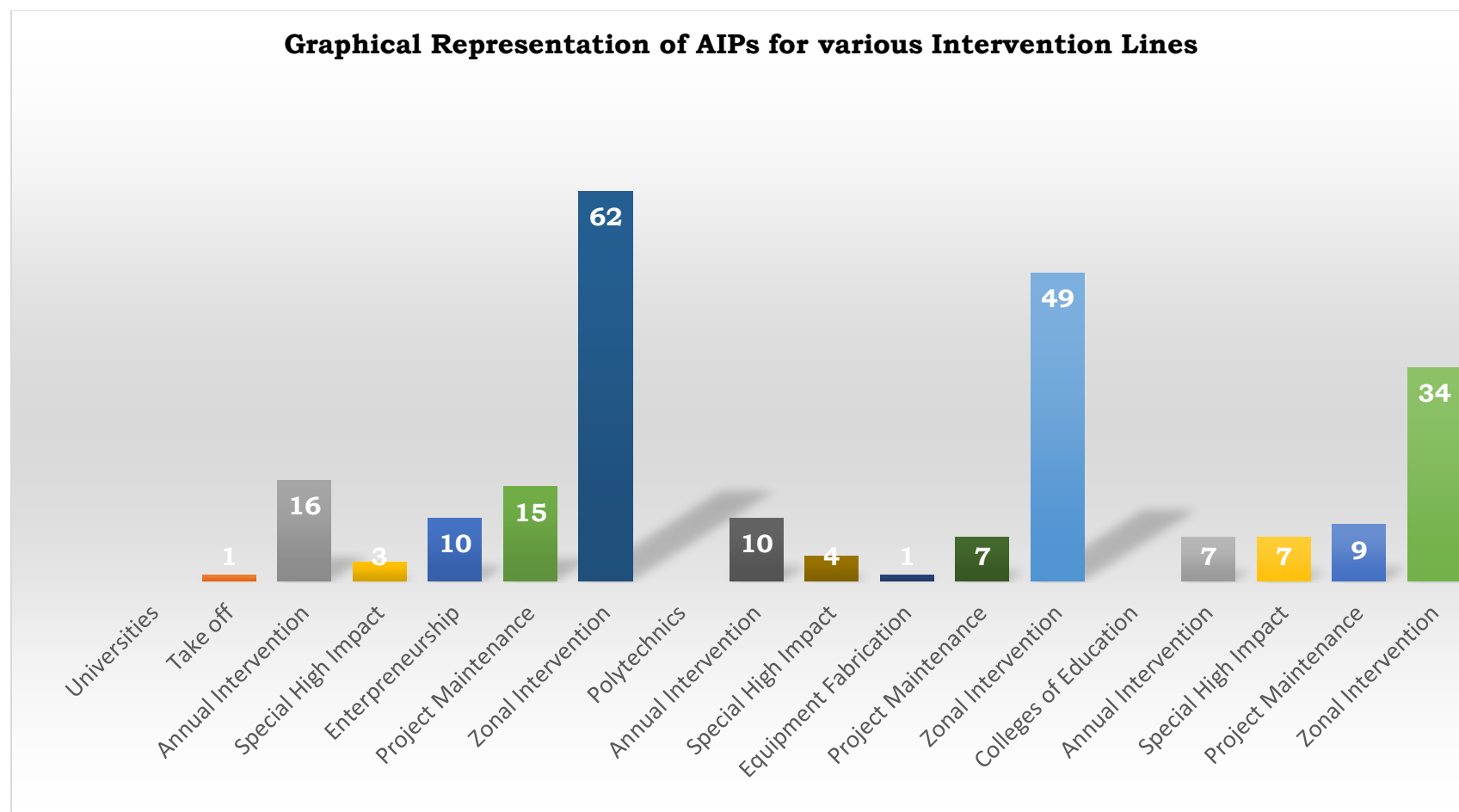
**Graphical Representation of AIPs and 1st Tranche Processed and Disbursed from January —
December, 2018**



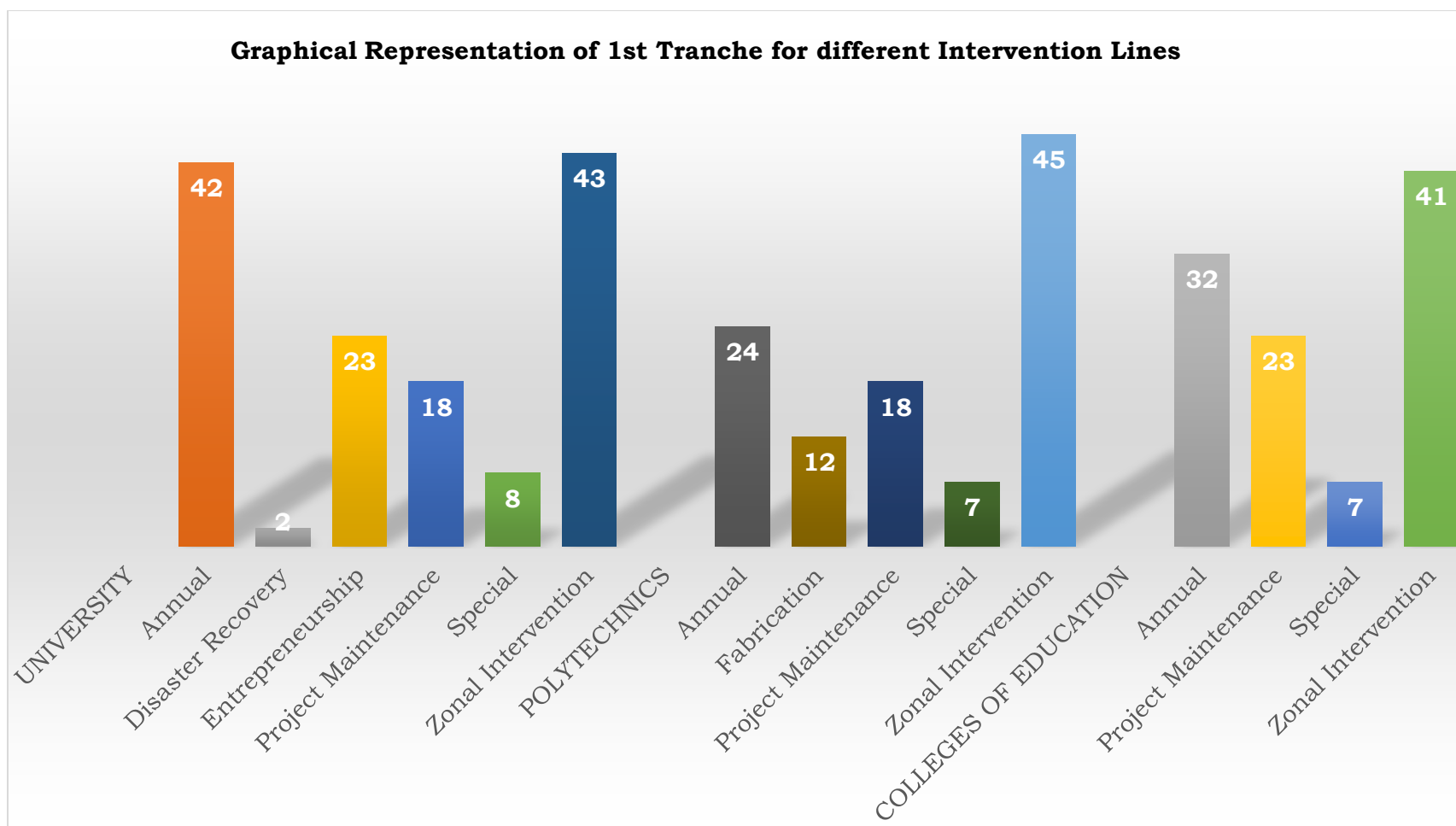
Summary of Beneficiaries' project proposals vetting and reconciliation...../continues

S/N	Description	Number	%
1	Total No. of Project Proposal submitted	862	-
2	Total No. of AIP granted	236	27.38%
3	Total No. processed for 1st tranche	345	40.02%
4	Total No. processed for communication of observations	231	26.8%
5	Total No. of submission still in process	42	4.87%

Summary of Beneficiaries' project proposals vetting and reconciliation...../continues



Summary of Beneficiaries' project proposals vetting and reconciliation...../continues



i) Summary of Beneficiaries' project proposals vetting and reconciliation...../continues

Summary of Project Interventions processed for the release of 1st tranche (Jan-Dec.,2018)

S/N	Intervention Line	Number	Total Allocated Sum	Total Funds processed for release
1.)	Annual Intervention (Programme Upgrade/Physical Infrastructure)	94	81,668,281,000.00	48,793,444,815.97
2.)	Special High Impact	18	20,600,129,489.07	11,757,895,698.01
3.)	Entrepreneurship Intervention	23	1,385,000,000.00	1,008,500,000.00
4.)	Fabrication of Equipment	12	406,000,000.00	340,140,000.00
5.)	Project Maintenance	58	1,134,000,000.00	602,000,000.00
6.)	Nigeria Universities Games (NUGA)	1	100,000,000.00	52,000,000.00
9.)	Zonal Intervention	119	17,355,000,000.00	13,039,350,000.00
10.)	Grant for Disaster Recovery (e.g. fire, rainstorm, etc)	2	1,179,381,777.36	800,891,973.06
11.)	Take-Off Grant	2	1,068,068,778.08	667,858,461.37

	Total	345	124,895,861,044.51	77,062,080,948.41

i) Summary of Beneficiaries' project proposals vetting and reconciliation...../continues

- ☐ From the above and within the period under review, the underlisted sum had been processed to the respective Institution category for various lines of interventions:

S/N	Category of Institution	No. of Institutions	Amount so far released
1	Universities	60	41,935,904,835.57
2	Polytechnics	47	16,187,077,852.83
3	Colleges of Education	55	18,939,098,260.00
	Total	162	77,062,080,948.40

ii.) Verification Visits for Project Maintenance Intervention

6 No. Verification Visits were carried out during the period under review

iii.) Witnessing of Tender Opening

**Summary of Monthly Tender Opening Visits to Institutions from
January - November, 2018**

S/N	Month	No. of Visit
1	January	8
2	February	9
3	March	16
4	April	15
5	May	10
6	June	12
7	July	17
8	August	10
9	September	22
10	October	24
11	November	14
	Total	157

iv.) Unbundling of Project Interventions

- ☐ **Following the approval of Management to allow unbundling of project(s), 8 No. requests were received from some Institutions, and were accordingly addressed on their merits. See the table below:**

Request for Unbundling (Jan-Nov., 2018)			
S/N	Institution	Intervention	Remark
1	University of Port Harcourt	Year 2010 SIP [Batchs 1 - 3]	Unbundled
2	University of Port Harcourt	Year 2009 - 2012 merged Annual	Communicated for more details
3	Adeniran Ogunsanya College of Education, Ijanikin	Year 2012 & 2014 merged Annual	In process
4	Federal Polytechnic, Idah	Year 2013/2014 merged Annual	Communicated for more details
5	Kaduna State University	Year 2011 -2013 merged Annual	Unbundled
6	Enugu State College of Education (Technical)	Year 2011 -2014 merged Annual	Unbundled
7	University of Uyo	Year 2009 - 2012 merged Annual	Unbundled
8	Federal Polytechnic, Ede	Year 2011 - 2014 merged Annual	Unbundled

9	Kaduna State University, Kaduna State	Year 2014 SIP	In Process
10	Federal Polytechnic Idah, Kogi State	Year 2014 SIP	In Process
11	Federal College of Education Eha-Amifu	Year 2011-2013 Annual	In Process
12	Adeniran Ogunsanya COE Ijanikin	Year 2011-2014 Annual	In Process
13	Enugu State COE Technical	Year 2011-2014 Annual	In Process
14	Federal Polytechnic Idah, Kogi State	Year 2014 SIP	In Process

iv.) Unbundling of Project Interventions...../continues

- ☐ Note that, the above information applies to only interventions processed for unbundling by the Department of Physical Infrastructure Development as Department of Monitoring and Evaluation is also involved in unbundling of Interventions.

v.) Project Reprioritization Requests from Beneficiary Institutions

- ☐ Requests for reprioritization of some components of project intervention were received from 41 No. Beneficiary Institutions, and had accordingly been processed based on their merit.

S/N	Institution	Intervention	Remark
1	Hussaini Adamu Federal Polytechnic, Jigawa	Year 2013/2014 Annual	Processed
2	Federal Polytechnic, Damaturu	Year 2014/2015 Annual	Processed
3	Federal Polytechnic, Bali, Taraba State	Year 2015/2016 Annual	Processed
4	Jigawa State Polytechnic, Dutse	Year 2014 Annual	Processed
5	Taraba State Polytechnic, Jalingo	Year 2015/2016 Annual	Processed
6	Aminu Saleh College of Education	Year 2015/2016 Annual	Processed

v.) Project Reprioritization Requests from Beneficiary Institutions...../continues

S/N	Institution	Intervention	Remark
7	Umar Musa Yar'Adua University	Year 2014 Annual	Processed
8	Federal College of Education, Kontagora	Year 2009 SIP	Processed
9	Federal University, Birnin Kebbi	Year 2014 Annual	Processed
10	Federal University, Birnin Kebbi	Year 2014 Special	Processed
11	Kwara State College of Education, Ilorin	Year 2014 Special	Processed
12	Plateau State Polytechnic, Barkin Ladi	Year 2015/2016 Annual	Processed
13	Federal University, Ndufu Alike	Year 2014 - 2016 Annual	Processed
14	Niger State College of Education, Minna	Year 2017 Zonal	Processed
15	IBB University, Lapai	Year 2013 - 2016 Annual	Processed
16	Kaduna Polytechnic	Year 2013 - 2016 Annual	Processed

v.) Project Reprioritization Requests from Beneficiary Institutions...../continues

S/N	Institution	Intervention	Remark
17	University of Jos	Year 2010 SIP	Processed
18	Plateau State University, Bokokos	Year 2014 Special	Processed
19	Plateau State Polytechnic, Barikin Ladi	Year 2015/2016 Annual	Processed
20	Abubakar Tafawa Balewa University, Bauchi	Year 2013 - 2016 Annual	Processed
21	Kaduna State University	Year 2013 Special	Processed
22	Kaduna State University	Year 2014 Special	Processed
23	Abubakar Tatari Ali Polytechnic	Year 2015/2016 Annual	Processed
24	Federal College of Education, Zaria	Year 2014 Special	Processed
25	Ebonyi State College of Education, Ikwo	Year 2016 Annual	Processed
26	Abraham Adesanya Polytechnic	Year 2015 Annual/Maintenance	Processed

v.) Project Reprioritization Requests from Beneficiary Institutions...../continues

S/N	Institution	Intervention	Remark
27	Abia State College of Education (Technical), Arochukwu	Year 2014 - 2016 Annual	Processed
28	Abubakar Tafawa Balewa University, Bauchi	Year 2013 SIP	Processed
29	Federal College of Education (Technical), Umunze	Year 2012 - 2015 Annual	Processed
30	Federal College of Education (Technical), Oyo	Year 2015 - 2016 Maintenance	Processed
31	Lagos State University, Ojo	Year 2016 Zonal	Processed
32	Abraham Adesanya Polytechnic	Year 2015 Annual/Maintenance	Processed
33	Osun State College of Education, Ilesa	Year 2014 Special	Processed
34	National Open University of Nigeria (NOUN)	Year 2014 Special	Communication recommended
35	Abia State College of Education (Technical), Arochukwu	Year 2017 Zonal	In process
36	Federal Polytechnic, Mubi	Year 2017 Zonal	Processed
37	University of Ibadan	Year 2011 - 2014 Annual	In process

38	Umaru Musa Yar'Adua University Katsina, Katsina State	Year 2013 SIP	In Process
39	Ignatus Ajuru University of Education, Rumuolumeni, Port Harcourt, Rivers State	Year 2013 Annual	In Process
40	Federal Polytechnic Oko, Anambra State	Year 2011 - 2014 Annual	In Process
41	Kaduna State University, Kaduna, Kaduna State	Year 2013 SIP	In Process

vi.) Assessment of Cases of Natural Disasters

- ☐ Within the period under review, the Fund received requests for assistance from 7No. Beneficiary Institutions over the cases of fire outbreak; and verification visits were conducted accordingly. Viz:

Verification Visits to the Reported Cases of Fire Outbreak in Beneficiary Institutions

S/N	Institution	Affected Structure	Remark
1	Federal College of Education (Tech), Bichi, Kano State	Technical Drawing Studios, Conference Room and Seminar Room	Verified and recommended for Board Approval
2	College of Education, Maru, Zamfara State	Schools of Languages and Vocational/Technical Education Complexes	In Process
3	Federal College of Education (Tech), Gusau, Zamfara State	College Student's Female Hostel	In Process
4	Adamawa State Polytechnic, Yola	400 Capacity Lecture Hall & Students' Affairs Office	Verified and Approved by BOT
5	Akanu Ibiam Federal Polytechnic, Unwana	Roof, Computer Exam Hall, Server Room	In Process
6	Waziri Umaru Federal Polytechnic, Birnin Kebbi	Administrative Block and College of Science and Technology	In Process
7	Federal University of Technology, Owerri, Imo State	ICT Centre	Verified and Approved by BOTs

vi.) Assessment of Cases of Natural Disasters...../continues

- ❑ Similarly, the underlisted Beneficiary Institutions reported and sought assistance of the Fund over the incidences of rainstorm that ravaged some buildings. The claims were accordingly verified. Viz:

Verification Visits to the Reported Cases of Rainstorms in Beneficiary Institutions			
S/N	Institution	Affected Structure	Remark
1	Taraba State University, Jalingo	23No. Buildings which include Female Hostels, Laboratory Complexes, Lecture Theatre, etc	Verified and Approved by BOT
2	Federal University Birnin Kebbi, Kebbi State	20No. Buildings which include Faculty of Art, Sciences, Laboratories, Lecture Theatres, Transformer, etc	In process
3	The Federal Polytechnic, Bauchi, Bauchi State	Student Hostel, Classroom Blocks, Medical Centre, etc	In Process

vii.) Academic Publishing Centre (APC) Projects

- ❑ The project comprises the construction, furnishing and equipping of 7nr Academic Publishing Centres in selected Universities with one in each geo-political zone and FCT. The table shows the status update:

S/N	Institution	Overall Percentage Completion	Remark
1	University of Lagos	*77%	On-going
2	Nnamdi Azikiwe University, Awka	*89%	On-going
3	Usman Dan Fodiyo University, Sokoto	*60%	Action to be taken on the contract
4	University of Calabar	99%	Awaiting Fund's Inspection & Take over
5	University of Abuja	*90%	On-going
6	Modibbo Adama University of Tech, Yola	100%	Completed
7	Federal University of Technology, Minna	100%	Completed
* -- Construction component only			

Star Achievement of the Department

Improvement on turn-around time between receipt of proposal and recommendation for approval.

The Challenges in the Department

- ☐ Inadequate Office Spaces, especially as we now have an enlarged work force
- ☐ Inadequate working tools such as Consumables (i.e. Printers, Printing ink), etc.
- ☐ Inadequate space for archiving files/documents of current and completed projects
- ☐ The need for digital archiving to reduce file load in the registry
- ☐ Beneficiaries inability to comply fully with or circumvent Due Process & TETFund guidelines, thus resulting in delays in accessing funds

Recommendations

- ☐ Regular sensitization and enlightenment campaigns on the Fund's interventions on Physical Infrastructural projects with the Directors of Physical Planning and Works;
- ☐ Process Automation should be given more consideration; and
- ☐ Relevant training for human capacity development of staff of the Department for more effective service delivery should be sustained.
- ☐ **Conclusion**
- ☐ With the continued support of Management, the Department will continue to improve and ensure quality delivery of its mandate and that of the Fund in general.

DEPARTMENT MONITORING AND EVALUATION

1.0 INTRODUCTION

The Monitoring & Evaluation (M&E) Department has the responsibility of ensuring that there is value for money on intervention projects being executed by beneficiary institutions in the areas of physical infrastructure and Library Development through:

- i. Project Monitoring;
- ii. Project Performance Measurements; and
- iii. Determining and recommending the next tranche of funds as the intervention projects progress towards full completion.

The work of the M&E commences immediately after the disbursement of first tranche on infrastructure-based interventions, including Library Development.

2.0 FUNCTIONS OF MONITORING AND EVALUATION DEPARTMENT

- To carry out monitoring and evaluation of on-going projects so as to remedy bottlenecks in the course of implementation;
- To carry out inspection visits for release of the second tranche and/or final tranche across infrastructure-based intervention projects; and
- To recommend release of the applicable subsequent tranche of funds upon satisfactory completion of the intervention projects.

3.0 STRUCTURE OF THE M&E DEPARTMENT

3.10 Profile of the Monitoring and Evaluation Department

Location: 3rd Floor, TETFund Building

E-Address: dme@tetfund.gov.ng

Staff Strength: 34

- **Management Staff** – 4No.

- **Senior Staff** – 29No.

- **Junior Staff** – 1No.

Gender Distribution: Male- 27; Female- 7

3.20 The Monitoring and Evaluation Department is made up of two distinct Divisions, namely:

- Project Monitoring and Evaluation Division (PMED);
- Project Analysis and Documentation (PRAD).

3.2.1 Project Monitoring and Evaluation Division (PMED): This Division carries out routine checks and tracking of projects/programmes performance including tracking of project cost and timelines as well as proffering remedies to bottlenecks.

The functions of Project Monitoring and Evaluation Division (PMED) among others include:

- Coordination and management of the implementation of all TETFund's intervention projects/programmes in the beneficiary institutions nationwide; and
- Coordination of intervention projects monitored and inspected in the beneficiary institutions to ensure that projects are executed in line with the Fund's approval.

3.2.2 Project Analysis and Documentation Division (PRAD): This Division involves itself in digital records keeping of the Fund's intervention projects by creating an effective and functional photo bank for real time update, easy accessibility and retrieval. Its functions are as follows:

- Receiving, collating, recording and tracking movement of project documents and files within and outside the Department;
- Writing correspondences, memos, reports etc. to enable intra and inter departmental communication and communication with the beneficiary institutions on projects programme monitoring;

- Production of weekly and/or monthly disbursements update;
- Coordination and management of all documentations, and records keeping of activities of the Monitoring and Evaluation Department by the Department's registry.

4.0 ACTIVITIES OF THE DEPARTMENT

4.1 The Department is responsible for Monitoring of the following intervention projects:

- Annual Intervention Project;
- Entrepreneurship Intervention;
- Equipment Fabrication;
- Library Development;
- Special Intervention Project;
- Special (High Impact) Intervention Project; and
- Project Maintenance;

4.2 Operational Methodologies

The operational methodologies are helping the Department become more effective in its monitoring and evaluation activities. These are being employed and deployed for the work and the results have been quite encouraging. Highlights of the methodologies are as follows:

- i. The monitoring exercise is all involving in the Fund;

- ii. Requesting beneficiary institutions are listed for inspection of their projects. Moreover, Projects of non-requesting beneficiaries are also scheduled for snap visits on their on-going projects via the charted programme for inspection to monitor the work progress.
- iii. Undertaking visitation to beneficiary institutions to ensure that the projects are being executed in line with approved specifications;
- iv. Use of Checklist developed in the Department to check for compliance with requisite returns and documentations;
- v. Recommending funds disbursement where applicable and communication where also applicable; and
- vi. Documenting all records of disbursement data across all sectors per intervention type.

4.3 Monitoring Activities

There are two categories of monitoring activities of the Department. These are:

- Monitoring and Evaluation of On-going projects (Snap-check); and
- Monitoring for the release of second and/or final tranche of funds.

4.3.1 Monitoring and Evaluation of On-going Projects.

The Department has consistently been carrying out snap-check monitoring and evaluation exercises on on-going projects in various beneficiary institutions with the aim of keeping tab on new projects in order to ensure that the execution processes are done with due diligence. This particular exercise is usually determined by using the ***Intervention (Interim) Programme Charting based on letter of***

1st tranche, which enables the Department carry out snap visits. The chart is produced by the Department after issuance of the letter of 1st tranche, based on the durations captured in the disbursement letter.

On receipt of the letter of first tranche from the Project Infrastructure and Education Support Services Departments, the officers of the Department activate official letter to the beneficiary institution to request for requisite contract documents and programme of works for each project indicating date of commencement and completion as awarded.

4.3.2 Monitoring for Release of the Second and Final Tranches

The Department prepares a checklist for vetting of documents submitted by beneficiary institutions to process further release of funds containing detailed requirements for building construction works.

The statistics below is on monitoring activities of the Department within the reporting period; 2nd January to 31st December, 2018:

- Total No. of Requests from Beneficiary Institutions - **415**
- Number of Requests for Release of Second Tranche - 124
- Number of Requests for Release of Final Tranche - 291
- Total No. of Monitored Projects (Second and Final Tranches) - **408**

• Number of Projects Recommended for Final Tranche	- 212
• Number of Projects Recommended for Second Tranche	- 129
• Number of Projects with Infractions	- 67
• Total value of funds processed for disbursement	- <u>₦19,195,285,998.84</u>
• Total value processed for 2 nd tranche release	- ₦11,709,955,673.56
• Total value processed for Final tranche release	- ₦ 7,485,330,325.28

It is noteworthy that the beneficiary institutions with infractions have been communicated on various observations that were noticed in the execution processes of the projects. The general summary of requests and monitored projects for release of second and final tranches is referenced in appendices 1-2.

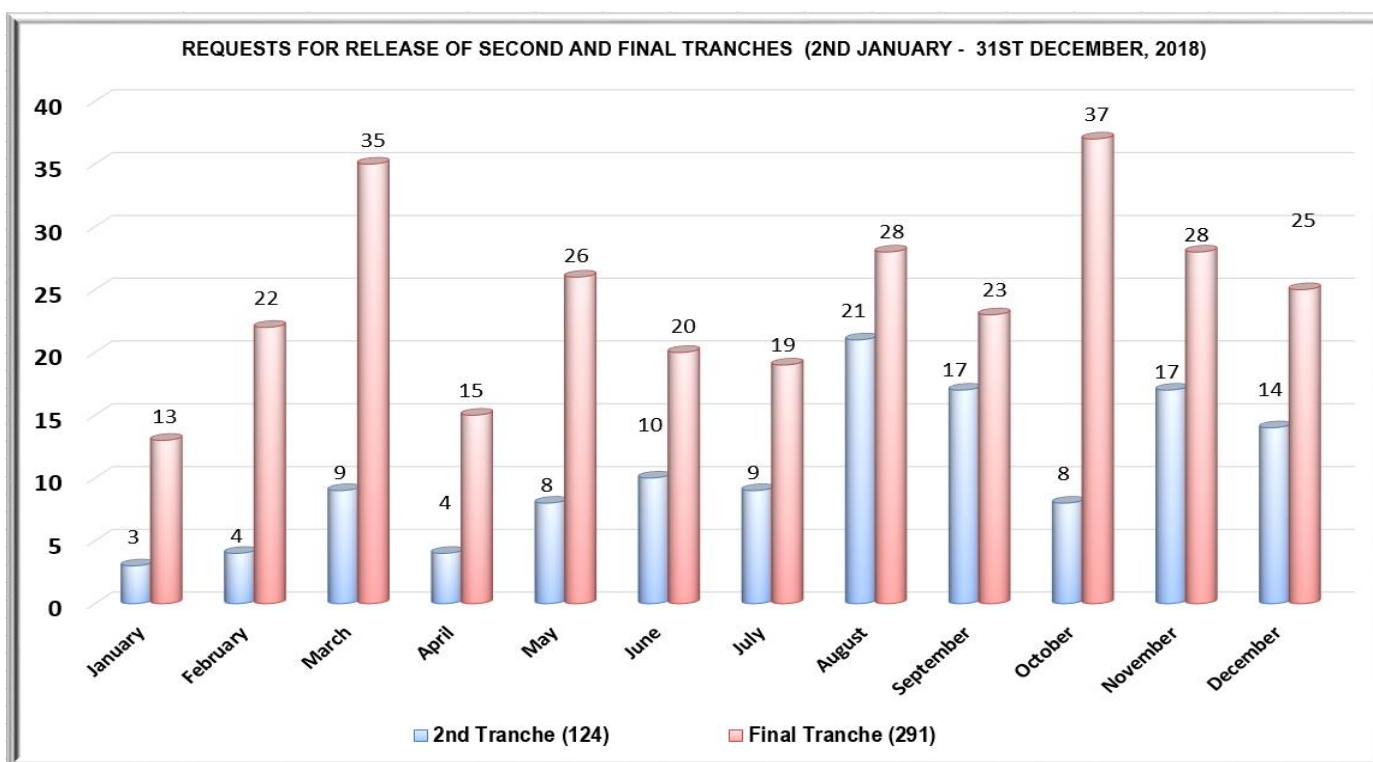


FIGURE 1: Number of Requests for Release of Second and Final Tranches on TETFund Intervention Projects (2nd January – 31st December, 2018)

Month	Annual Intervention	Library Development	Special/Zonal Intervention	Special High Impact Project	Others (Fabrication, Entrepreneurship, Maintenance etc.)	Total
Jan	6	3	6	0	1	16
Feb	4	6	12	2	2	26

Mar	12	8	16	3	5	44
Apr	4	3	7	1	4	19
May	13	8	8	0	5	34
Jun	11	6	6	1	6	30
Jul	11	4	10	0	3	28
Aug	18	7	11	4	9	49
Sep	12	7	13	1	7	40
Oct	13	8	18	1	5	45
Nov	12	5	17	1	10	45
Dec	10	3	18	0	8	39
TOTAL	126	68	142	14	65	<u>415</u>

TABLE 1: Number of Requests for Release of Second and Final Tranches on TETFund Intervention Projects (2nd January – 31st December, 2018)

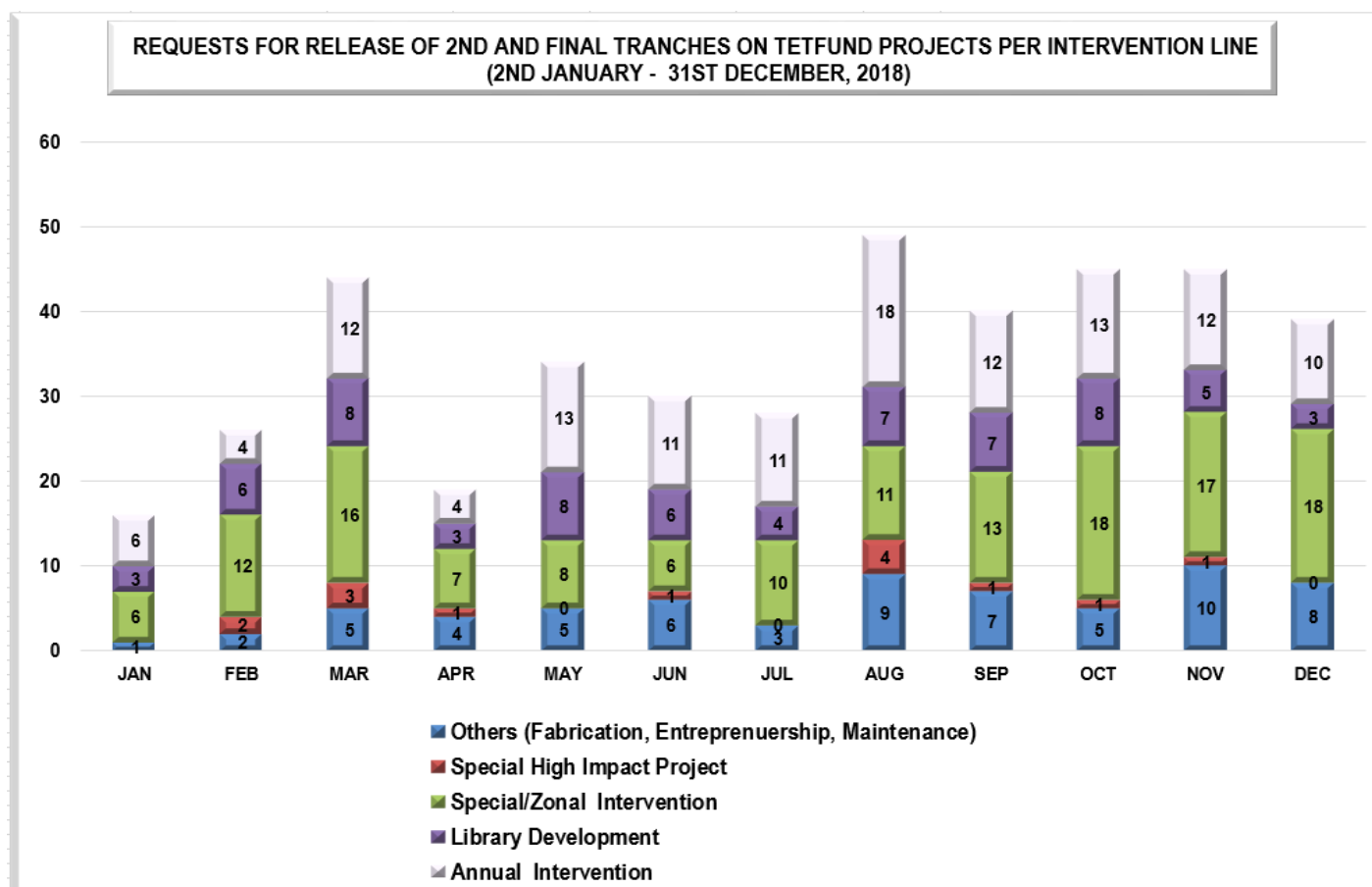


FIGURE 2: Number of Requests for Release of Second and Final Tranches on TETFund Intervention Projects per Intervention Type (2nd January – 31st December, 2018)

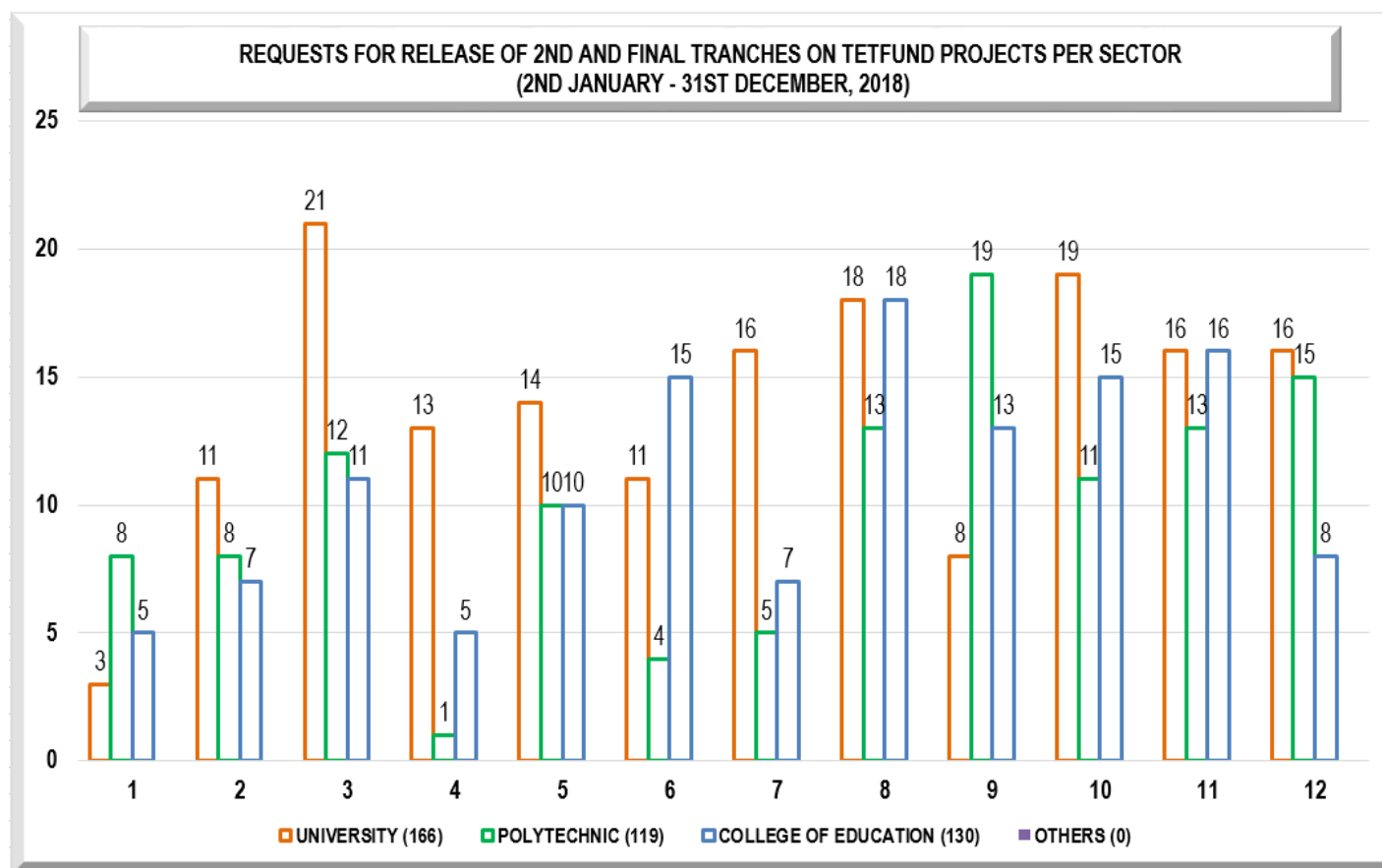


FIGURE 3: Number of Requests for Release of Second and Final Tranches on TETFund Intervention Projects per Sector (2nd January – 31st December, 2018)

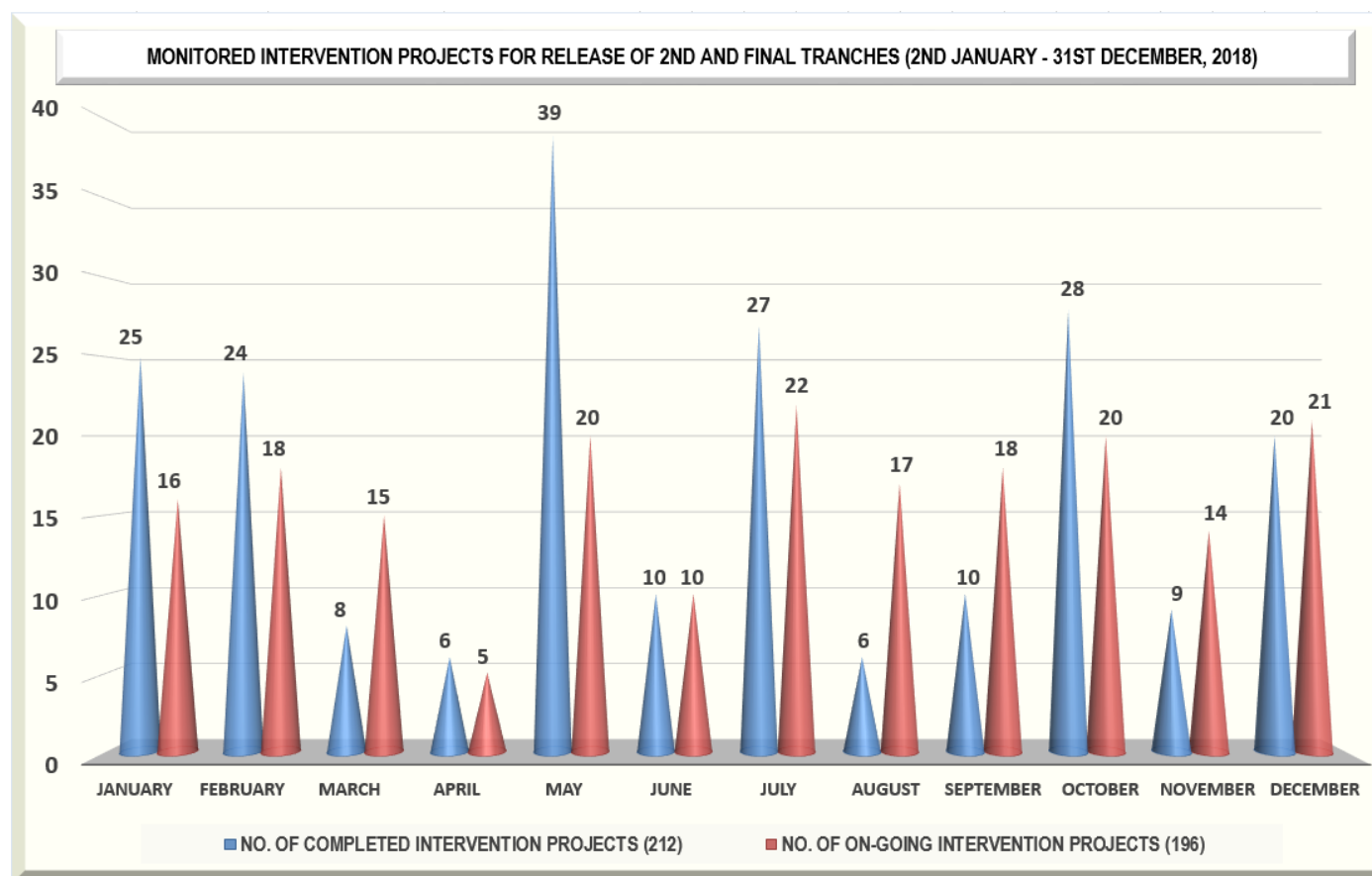


FIGURE 4: The Monitored TETFund Intervention Projects for Release of Second and Final Tranches (2nd January – 31st December, 2018)

Month	Annual Intervention	Library Development	Special/ Zonal Intervention	Special High Impact Project	Others (Fabrication, Entrepreneuership, Maintenance)	Total
Jan	13	9	17	0	2	41
Feb	20	4	15	0	3	42
Mar	6	2	14	1	0	23
Apr	4	1	4	1	1	11
May	13	12	25	2	7	59
Jun	5	3	12	0	0	20
Jul	12	10	21	0	6	49
Aug	12	2	2	2	5	23
Sep	12	6	9	0	1	28
Oct	12	10	10	2	14	48
Nov	4	7	5	1	6	23
Dec	11	7	12	2	9	41
TOTAL	124	73	146	11	54	<u>408</u>

TABLE 2: The Monitored TETFund Intervention Projects for Release of Second and Final Tranches (2nd January – 31st December, 2018)

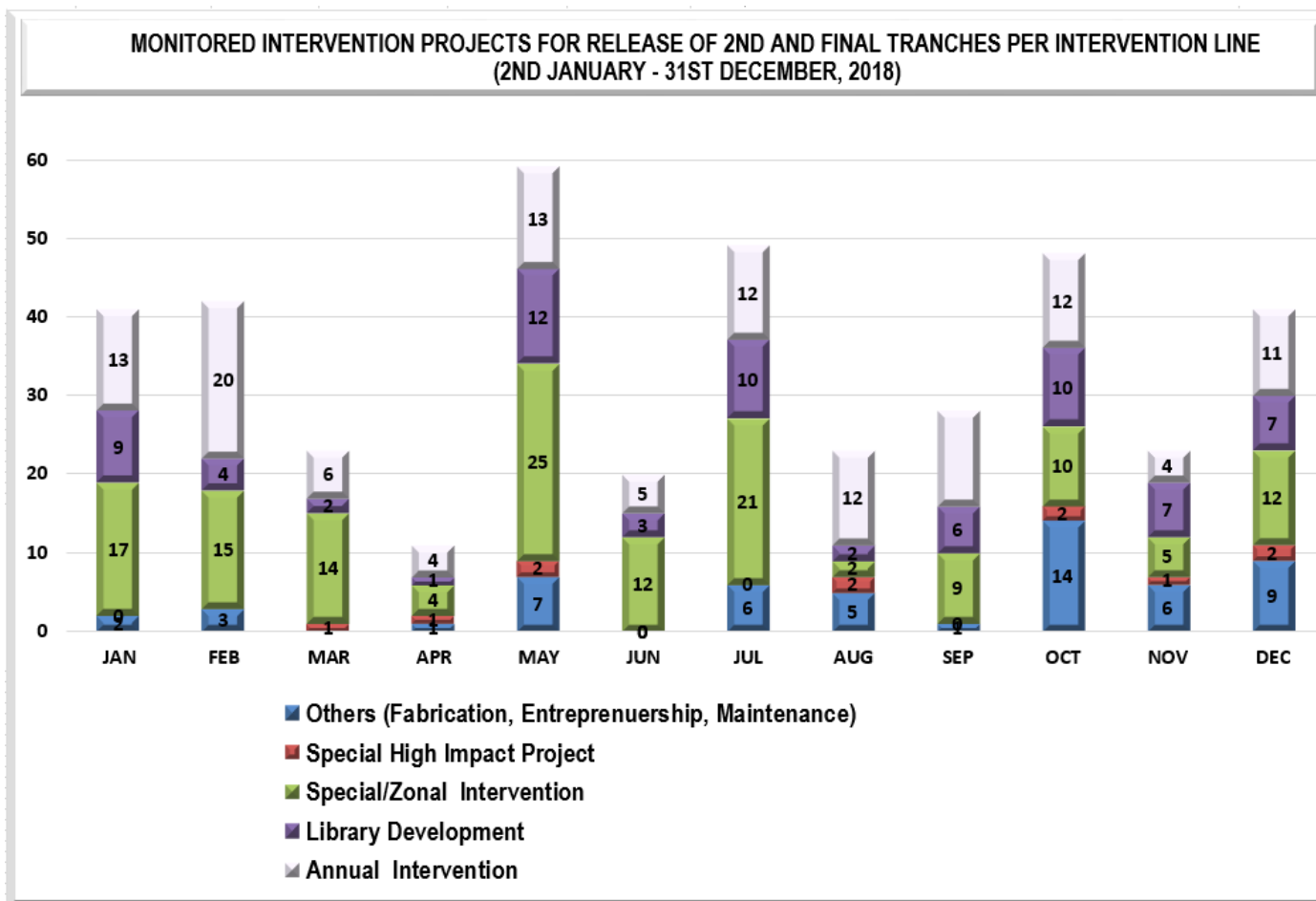


FIGURE 5: The Monitored TETFund Intervention Projects for Release of Second and Final Tranches per Intervention Type (2nd January – 31st December, 2018)

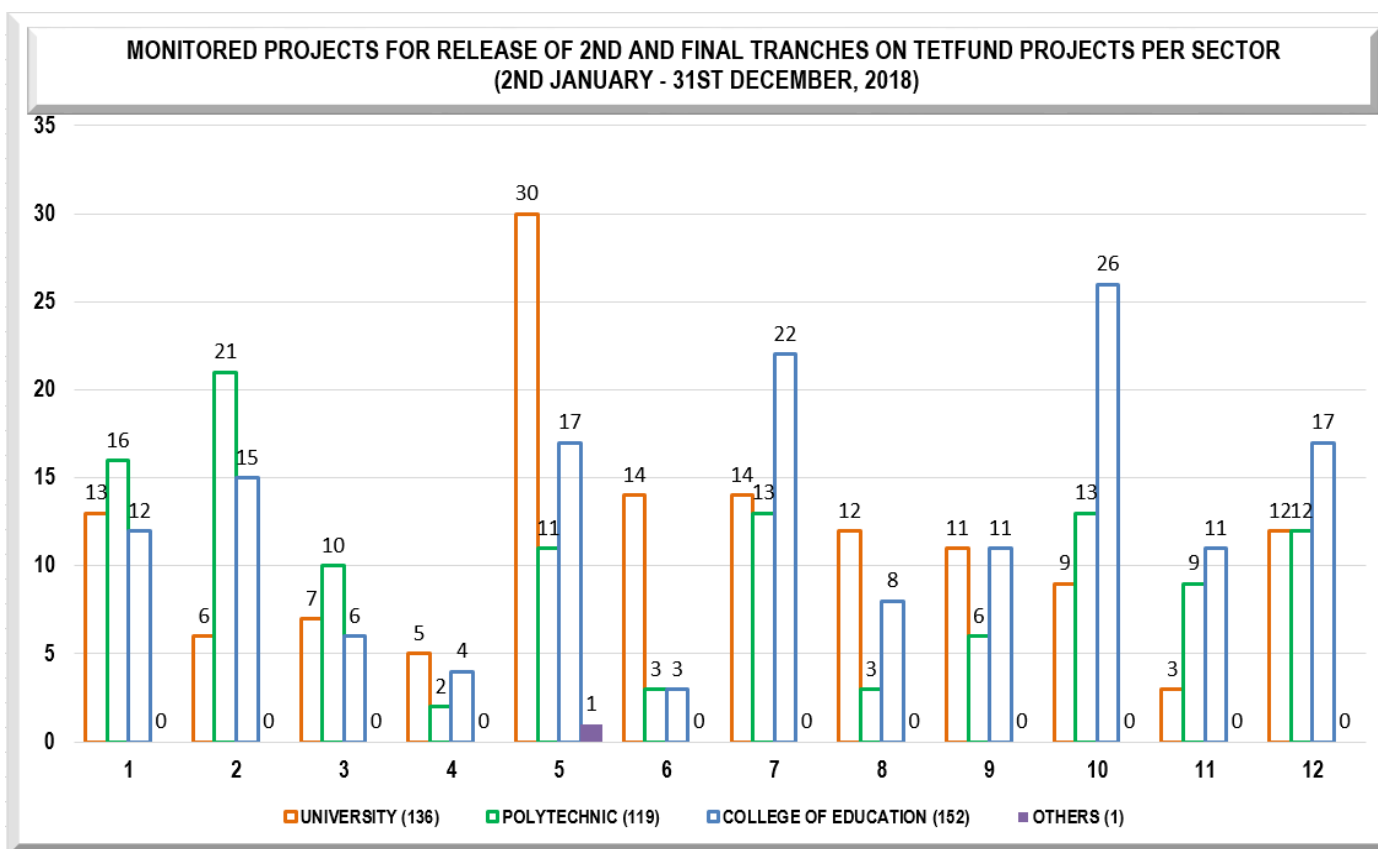


FIGURE 6: The Monitored TETFund Intervention Projects for Release of Second and Final Tranches per Sector (2nd January – 31st December, 2018)

Category	No. of Processed Disbursements	Second Tranche	Final Tranche	Total
University	93	4,050,424,056.68	3,579,744,745.55	7,630,168,802.23
Polytechnic	101	4,405,419,880.57	1,956,564,800.00	6,361,984,680.57
College of Education	105	3,254,111,736.31	1,919,714,362.33	5,173,826,098.63
Others	1	0.00	29,306,417.41	29,306,417.41
Total	300	11,709,955,673.56	7,485,330,325.28	<u>19,195,285,998.84</u>
Total (%)		61.00%	39.00%	

Table 3: Summary of Processed Disbursements by Monitoring and Evaluation Department (2nd January to 31st December, 2018)

Month	No. of Processed Disbursements	Second Tranche	Final Tranche	Total
Jan	10	66,000,000.00	457,650,000.00	523,650,000.00
Feb	18	699,160,000.00	614,054,305.01	1,313,214,305.01
Mar	40	844,053,734.57	1,255,166,844.13	2,099,220,578.70
Apr	7	529,290,000.00	40,500,000.00	569,790,000.00
May	24	1,229,066,646.31	1,083,512,413.52	2,312,579,059.82
Jun	27	151,938,856.68	1,180,176,650.83	1,332,115,507.52
Jul	24	626,100,000.00	613,950,000.00	1,240,050,000.00
Aug	28	572,280,000.00	512,550,000.00	1,084,830,000.00
Sep	37	3,406,094,060.00	409,674,143.24	3,815,768,203.24
Oct	12	181,625,360.00	255,150,000.00	436,775,360.00
Nov	67	3,176,578,530.00	1,039,545,968.55	4,216,124,498.55
Dec	6	227,768,486.00	23,400,000.00	251,168,486.00
Total	300	11,709,955,673.56	7,485,330,325.28	<u>19,195,285,998.84</u>

Total (%)		61.00%	39.00%	-
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Table 4: General Summary of Processed Disbursements by Monitoring and Evaluation Department (2nd January to December, 2018)

4.30 Key Performance Indicators (KPIs) of the Department

- Receiving, collating and scheduling of beneficiaries' request for inspection within two weeks.
- Response to beneficiaries' request for inspection every two weeks.
- Submission of monitoring and evaluation reports within 72hrs upon return from the field.
- Recommend disbursement of funds (2nd and final tranches) to eligible beneficiary institutions after receipt of satisfactory documentation within 24hrs, subject to the availability of Audit Clearance.
- Timely communication to beneficiary Institutions and Management on observations made during visits.
- Keeping records of monitored projects after return from field within 72hrs.
- Provide weekly and/or monthly update on disbursements to Management.
- Monthly production and submission of final reports to Management.

4.40 Percentage performance of the M&E activities during the period under review.

Year	Inspection Request for 2nd Tranche Release	%	Inspection Request for Final Tranche Release	%	Total No. of Inspection Request in 2018
2018	124	29.88%	291	70.12%	<u>415</u>
Total	124		291		<u>415</u>

Table 5: Summary of Requests for Release of Funds on TETFund Projects.

Year	No. of Projects at various Stages of Completion (On-going)	%	No. of Completed Projects	%	Total No. of Project Verified
2018	196	48.04%	212	51.96%	408
Total	196		212		<u>408</u>

Table 6: Summary of Monitored TETFund Intervention Projects

Year	UNIV	%	POLY	%	COE	%	OTHERS	%	Total No. of Inspection Request in 2018
2018	166	40.00%	119	28.67%	130	31.33%	0	0.00%	415
Total	166		119		130		0		<u>415</u>

Table 7 Summary of Requests for Release of Funds on TETFund Projects per Sector

Year	UNIV	%	POLY	%	COE	%	OTHERS	%	Total No. of Project Verified
2018	136	33.33%	119	29.17%	152	37.25%	1	0.25%	408
Total	136		119		152		1		<u>408</u>

Table 8: Summary of Monitored TETFund Intervention Projects per Sector

5.0 ACHIEVEMENTS OF THE M&E DEPARTMENT

- Ensuring compliance with specifications in beneficiaries' projects;
- Identifying and eliminating bottlenecks to project implementation;
- Progress Tracking and Performance Evaluation;
- Ensuring value for money in the Intervention projects;
- Timely disbursement of funds on projects with appropriate documentations.
- Prompt submission of reports on M&E activities and status of intervention projects in the beneficiary institutions to Management and BOT's Project Monitoring and Evaluation Committee on quarterly basis.
- The Department has developed strong collaboration with all the Departments and Units of the Fund to ensure result-oriented project monitoring.
- There has been prompt response to requests from Departments and Units on intervention projects and other activities of the M&E as directed by the Fund's Management;
- The Department has substantially kept to its Key Performance Indicators.

6.0 CHALLENGES OF THE M&E DEPARTMENT

6.1 The major challenges of monitoring activities include the following:

- Some beneficiary institutions still send requests for inspection without requisite documentation; sometimes on a single sheet of paper.
- There is very low response to the Department's request for contract documents from the beneficiary institutions such as programme of works, approved working drawings and bills of quantities to facilitate records update for monitoring.
- Unilateral change in the scope of work without recourse to the Fund by some beneficiary institutions.
- There are instances where payments are made to contractors without appropriate project's evaluations and Architect's Interim certificate.
- Some beneficiary institutions request for final tranche inspection when the equipment and/or furniture components of the project have not been installed.

- Non-inscription of the completed projects by some beneficiary institutions.
- Delay in issuing audit clearance certificate resulting from inadequate financial documentation by some beneficiary institutions.

6.2 Some of the challenges being faced by the Department among others include:

- Insufficient working tools such as printers, photocopiers and consumables like toners, e.t.c.
- Lack of adequate records storage device for keeping information on the M&E activities. The need for higher capacity external hard drive cannot be over-emphasized in achieving effective information management and guarding against the loss of information.

6.3 How to Overcome the Challenges of Monitoring Activities

- We shall maintain prompt vetting of requests for inspection by the beneficiary institutions and initiate measures to facilitate submission of adequate documents before setting out for the monitoring exercise.
- The Fund shall remain resolute in demanding that necessary requirements for release of funds as contained in the TETFund's guidelines are strictly adhered to and that defaulting beneficiary institutions are sanctioned appropriately. In that wise, requests for inspection from such beneficiary Institutions could be disregarded when necessary.
- The beneficiary institutions should be kept informed of new developments in the monitoring activities of the Fund in order to avoid infringement of its guidelines.

7.0 RECOMMENDATIONS/THE WAY FORWARD

- The need for performance review of the decisions taken at the previous Management retreat in order to achieve the desired results;
- Necessary working tools such as computers, printers and photocopiers should be made available to officers and programme for effective maintenance of the equipment be put in place for smooth operation and improved service delivery of the Department;
- The need to encourage staff buy-in while developing concept on effective project monitoring that will help the Fund deliver on its mandate;
- The Fund should maintain an effective information dissemination mechanism to update all the staff on developmental matters and changes in the Fund; and to adequately intimate them with its policies; and
- In-house training to staff of the Fund on rudiments of monitoring and evaluation.

8.0 CONCLUSION

The Department has substantially improved keeping to its key performance indicators over the years and will continue to improve on its methodologies for carrying out its activities, especially as it relates to effective and efficient monitoring of projects in the beneficiary institutions.

DEPARTMENT OF ACADEMIC STAFF TRAINING AND DEVELOPMENT

1.0 PREAMBLE

The Academic Staff Training and Development (AST&D) became a fully functional Department in the year 2013. The AST&D Department has three (3) main Academic/Content- based Interventions namely:

- ✓ TETFund Scholarship for Academic Staff (TETFSAS) Programmes introduced in 2008;
- ✓ Conference Attendance (CA)- Programmes introduced in 2010; and
- ✓ Teaching Practice (TP)-introduced in 2012

There are a total of 214 numbers of Public (State and Federal) Tertiary Institutions in Nigeria that are beneficiaries of the Department's intervention programmes as follows:

- i. Public Universities – 81
- ii. Public Polytechnics – 64
- iii. Public Colleges of Education – 69

2.0 RESPONSIBILITIES

The AST&D Department has the responsibility for effective co-ordination and implementation of the various intervention lines domiciled in the Department for the overall attainment of the mandate of the Fund.

The basic functions of the AST&D) Department are:

- i. Ensuring effective co-ordination as well as delivery of Academic-based intervention Programmes as designed by the Fund in accordance with its mandate;
- ii. Ensuring the vetting of submissions received from all TETFund Beneficiaries as stipulated in the Fund's guidelines;
- iii. Ensuring that allocated intervention funds are accessed by Beneficiary Institutions and facilitate processing of disbursements of all intervention programmes domiciled in the department in line with extant guidelines and procedures;

- iv. Ensuring prompt and quality delivery of all TETFund educational intervention programmes domiciled in the Department;
- v. Ensuring cordial, effective and sustainable partnership with beneficiaries of TETFund Scholarship for Academic Staff (TETFSAS) intervention programmes;
- vi. Inspecting and verifying the deployment of funds disbursed under the local and foreign components of the TETFund Scholarship for Academic Staff Intervention Programmes, as well as Teaching Practice Supervision programme; and
- vii. Providing advice to Management on issues relating to Intervention Programmes domiciled in the Department.

3.0 SUMMARY OF INTERVENTIONS, VETTINGS & APPROVALS FROM JANUARY TO NOVEMBER, 2018

S/N	INTERVENTION	TOTAL NUMBER OF SUBMISSIONS RECEIVED	TOTAL NUMBER OF SUBMISSIONS PROCESSED	PERCENTAGE OF PROCESSED SUBMISSIONS
1.	TETFund Scholarship for Academic Staff	848	830	97.9%
2.	Conference Attendance	625	616	98.6%
3.	Teaching Practice	95	89	93.7%
	Total	1,568	1,535	97.9%

4.0 SUMMARY OF ACHIEVEMENTS IN RESPECT OF APPROVALS GRANTED FROM JANUARY TO DECEMBER 2018

4.1 TETFSAS INTERVENTION

Within the period under review, the Department has been able to provide funding for Post Graduate Scholarships as shown in the Table below:

S/N	Type of Beneficiary Institution	Ph.D (Foreign)	Ph.D (Local)	Masters (Foreign)	Masters (Local)	Bench-work	Total Scholars	Amount Disbursed (In Naira)
1	Universities	306	711	42	180	26	1,265	₦12,177,975,843.59
2	Polytechnics	92	404	72	432	12	1,012	₦5,471,975,094.15
3	Colleges of Education	61	610	72	489	10	1,242	₦4,951,267,071.83
	Total	459	1,725	186	1,101	48	3,519	₦22,601,218,009.57

4.0 SUMMARY OF ACHIEVEMENTS IN RESPECT OF APPROVALS GRANTED FROM JANUARY TO DECEMBER, 2018 CONTD.

4.2 Conference Attendance Intervention

The Fund through the Department has sponsored 11,011 scholars for conferences within the period under review as detailed in the Table below:

S/N	Type of Institution	Foreign Conference	Local Conference	Total	
		Number Sponsored	Number sponsored	Total Number Sponsored	Total Amount Disbursed (In Naira)
1	Universities	807	3,897	4,704	₦1,960,114,946.99
2	Polytechnics	299	2,299	2,598	₦903,775,699.94
3	Colleges of Education	340	3,369	3,709	₦1,044,021,047.05
	Total	1,446	9,565	11,011	₦3,907,911,693.98

4.0 SUMMARY OF ACHIEVEMENTS IN RESPECT OF APPROVALS GRANTED FROM JANUARY TO DECEMBER, 2018 CONTD.

4.3 Teaching Practice Intervention

With respect to this line of intervention, the Fund through the AST&D Department has invested the sum of **N772,848,490.28** to support **12,389** Teaching Practice Supervision in 72 public Colleges of Education as shown in the Table below:

Month	Number Beneficiary Institutions	Number of Supervisors	Amount (In Naira)
January	7	1,325	₦88,132,905.00
March	2	437	₦25,767,800.00
April	5	450	₦22,481,750.00
May	2	497	₦29,967,200.00
June	5	1,273	₦74,022,200.00
July	9	950	₦66,934,643.28
August	11	1,681	₦120,996,800.00
September	5	847	₦49,234,800.00
October	7	1,325	₦88,132,905.00
November	7	1,235	₦67,038,087.00

December	12	2,369	N 140,139,400.00
Total	72	12,389	N 772,848,490.28

4.4 OTHER ACHIEVEMENTS

- Conduct of Foreign Monitoring of TETFund Scholars;

- Disbursement of TETFund Scholarship funds, a record of ₦20.7 bn compared with ₦17.6 bn in 2017.
-

5.0 CHALLENGES

- Recommendation by beneficiary institutions for sponsoring of teaching staff to attend workshops rather than academic conferences;
- Requests for sponsorship for conferences and workshops organised by unrecognised bodies, particularly by teaching staff;
- Recommendation by beneficiary institutions for sponsoring of non-teaching staff for TETFund Scholarship for Academic Staff programme contrary to extant guidelines;
- Lack of prompt release of funds to scholars by some beneficiary institutions in respect of TETFSAS and Conference programmes;
- Change of conference, institutions and course of study by some scholars without recourse to the Fund;
- Submission of proposals by beneficiary institutions without due consideration of their available allocation balance;
- Frequent requests by scholars for variation of the cost of sponsorship after approval and release of funds to beneficiary institutions contrary to established guidelines;
- Inadequate office space.

6.0 RECOMMENDATIONS

- There is the need to continue with the monitoring/verification of all the intervention programmes under the AST&D Department, as was the case in 2018;
- Intensify effort to fully automate our processes in the Department.

- Provision of additional staff to facilitate workflow of the Department;
- Provision of additional office space for the staff of the Department;
- Constant engagement of beneficiary institutions on the need to comply with AST&D guidelines;

DEPARTMENT OF EDUCATION SUPPORT SERVICES

1. INTRODUCTION

- 1.1** The Department of Education Support Services (DESS) was created to coordinate, manage and implement academic content-based intervention programmes of the Fund for Public Tertiary Institutions in the Country.
- 1.2** The Department is charged with the responsibility of implementing non-infrastructural Special Interventions of the Fund such as the National Research Fund (NRF), Higher Education Book Development Fund (BDF) and Boy Child Education Programme which were established by the Board of Trustees (BoT) of the Fund to address peculiar national challenges in the area of research, paucity of academic textbooks, reading materials and ugly trend of boy-child drop-out from school, prevalent in the South-East zone of the Country.

2.0 THE MAJOR FUNCTIONS OF THE DEPARTMENT OF EDUCATION SUPPORT SERVICES ARE AS FOLLOWS:

- a. Advising the Management and the BoT on all academic and research based TETFund intervention programmes / projects;
- b. Coordination, management and implementation of all TETFund academic and research-based intervention programmes in beneficiary institutions;
- c. Receiving and processing of submissions/proposals from beneficiaries for disbursement with respect to the following:
 - i. Library Development
 - ii. Book Development Fund
(PAJ, APC, Higher Education Manuscripts)
 - iii. Institution Based Research
 - iv. National Research Fund
 - v. Academic Manuscript into Books Development

vi. Academic Research Journal

- d. Initiating policies with respect to academic and research based TETFund interventions;
- e. Development and maintenance of data bank on TETFund academic and research-based intervention projects/programmes;
- f. Verification visits to projects/programmes coordinated and managed by ESS Department;
Serves as Secretariat to the following TETFund Board Committees:
 - i. National Research Fund Screening & Monitoring Committee (NRFS&MC);
 - ii. Technical Advisory Group (TAG)
- g. Representing TETFund in the National Education Policy formulating meetings (i.e. JCCE/NCE meetings) and in any National Education Development, Improvement and Research Implementation projects; and
- h. Performing any other duty as may be assigned by the Executive Secretary of TETFund.

4.0 KEY ACHIEVEMENTS FOR THE PERIOD UNDER REVIEW

4.1 During the period under review, the following achievements were recorded by the Department:

4.2 LIBRARY DEVELOPMENT

- i. Under the Library Intervention, the Fund provided reading materials, teaching and learning resources to public tertiary institutions;
- ii. The Fund also promoted and funded ICT applications through the provision of e-library and procurement/subscription of books and journals.
- iii. The staff of the department witnessed several Tender/Bid opening exercises.

LIBRARY DEVELOPMENT INTERVENTION AS AT DECEMBER 2018		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	26	2,946,950,000.00
POLYTECHNICS	22	1,729,750,000.00
UNIVERSITIES	21	2,946,950,000.00
TOTAL	69	6,151,450,000.00

4.3 INSTITUTION BASED RESEARCH (IBR)

The IBR intervention which was introduced in 2009 has enhanced basic academic research in Public tertiary institutions, as one of the core academic activities which had been abandoned in favour of

teaching due to paucity of funds. The ceiling sum of N2 million is earmarked per project based on the Allocation for each of the Beneficiary Institutions.

INSTITUTION BASED RESEARCH INTERVENTION (IBR)AS AT DECEMBER 2018		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	348	256,093,647.71
POLYTECHNICS	549	418,602,987.82
UNIVERSITIES	733	626,908,231.30
TOTAL	1,630	1,271,302,200.21

ACADEMIC MANUSCRIPT DEVELOPMENT (AMB) INTERVENTION

This intervention enables Lecturers to develop and produce their academic manuscripts into textbooks through funds made available to the institutions on an annual basis. It is aimed at ensuring the production and availability of relevant academic textbooks for teaching and learning in Nigeria's tertiary institutions.

ACADEMIC MANUSCRIPT DEVELOPMENT (AMB) INTERVENTION AS AT DECEMBER 2018		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	37	70,240,204.75
POLYTECHNICS	53	102,256,385.50
UNIVERSITIES	43	110,844,593.00
TOTAL	113	283,341,183.65

4.5

ACADEMIC/RESEARCH JOURNALS (ARJ) INTERVENTION

This initiative is aimed at reviving and encouraging the publication of quality academic journals based on research findings conducted by lecturers in our public tertiary institutions. As at December 2018, the Fund has funded ARJ projects as follows

ACADEMIC/RESEARCH JOURNALS (ARJ) INTERVENTION AS AT DECEMBER 2018		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	5	11,633,950.00

POLYTECHNICS	7	5,386,450.00
UNIVERSITIES	7	35,706,800.00
TOTAL	19	52,727,200.00

4.6 NATIONAL RESEARCH FUND (NRF)

- i.** Since inception, seventy-four (74) approved research projects have commenced and are on-going in different parts of the Country; and
 - ii.** The Department has, in conjunction with the NRFS&MC verified projects under 2012 and 2013 (Batches 1 & 2 respectively) and the Fund has disbursed 2nd tranche of funds for the projects.
 - iii.** 2016 Proposals and have gone through all stages of screening and the final report indicating the final fundable projects has been submitted to by the Chairman of the NRFS&MC and is awaiting final review and approval by the BoT of the Fund.
- NRFS&MC inaugurated in August 2017.

BATCH	YEAR	TOTAL APPROVED	NO. OF RECIPIENTS	COMPLETIONS
I	2012	266,570,615.00	13	1
II		481,937,463.00	20	4
III		110,971,819.00	8	-
IV	2015	866,612,376.00	33	-
TOTAL		N1,726,092,273.00	74	5

4.7 BOOK DEVELOPMENT FUND (BDF)

- i. Since inception, various Associations have benefitted from the Intervention in different parts of the Country.
- ii. The Technical Advisory Group (TAG), which is the committee on Book Development were inaugurated in August 2017.

PROFESSIONAL ASSOCIATION JOURNALS (PAJ) AS AT DEC.2018	
BENEFICIARY	DISBURSEMENT
Agricultural Society of Nigeria	2,500,000.00
TOTAL	2,500,000.00

5.0 CHALLENGES OF THE EDUCATION SUPPORT SERVICES DEPARTMENT

The challenges of the department can be categorized into two (2):

- a) Technical challenges, which are job-related
- b) Administrative challenges, which are associated with the running of the department.

A. Technical Challenges

i. Library Development:

The department is always inundated with requests from beneficiary institutions for reprioritization of unavailable book titles with current titles. In the past, this was quite easy to recommend approval until August 2016, when a new rule was introduced to decline such requests. It has put many beneficiaries in a difficult situation as they are not able to complete their projects in order to access funds for the subsequent year of intervention. A rethink of this position will ease the difficulty of project completion and enable access to the next intervention allocation(s);

ii. Institution-Based Research (IBR):

Previously before August 2016, beneficiaries usually access the allocation for the IBR at a single full 100% disbursement. From August 2016, disbursements were made in two tranches of 60%, 1st tranche and 40% 2nd tranche, subject to publication of findings in a 1st or 2nd quartile-ranked journal. While researchers have always successfully accessed the 1st tranche without serious hitches, access to the 2nd tranche has been a problem. In 2018 alone, only 10 completions were achieved out of 1630 approved research projects. The resulting effect is an accumulation of funds due for final release in excess of **N1billion**. Many researchers have found it difficult to publish in the specified journals and this is a source of concern;

iii. The National Research Fund (NRF):

The last Call-for-Proposal was done in 2016, which was for Batch 5. Although the Screening and Monitoring Committee turned in their final recommendations just at the near commencement of the BOT meeting held in January 2019, this could not be taken to the Board for approval. It is strongly recommended that the report be forwarded to the Board of Trustees for consideration and approval to enable awards to be conveyed to the successful proponents. This might require a special convening of the Board to avoid further delays.

iv. Guidelines for Vetting the ICT-Support Intervention

Since funds for this intervention has not been accessed in the last two years due to the non-approval of the guidelines, it is recommended that the guidelines be approved for necessary implementation and vetting of beneficiaries' submissions.

B. Administrative Challenges

i. Inadequate Office/Registry

40 No. full-time staff utilize a 4-room space including the registry where files are kept and retrieved and a part of the former Board room. It is a major constraint that is making the work environment not conducive and not enabling staff give their best;

ii. Lack of ICT-Based Data Capturing and Processing Software

This has become necessary for ease of administration and data retrieval particularly for registry staff;

iii. Several Office Equipment require Servicing and/or replacement

Some copiers are down and require servicing or outright replacement. Also, provision of printers is necessary to ease job delivery in view of the volume of interventions being handled; and

iv. Beneficiaries non-adherence to TETFund guidelines

Although sensitization seminars were held at the institution locations in 2017, many beneficiaries need to keep abreast of the TETFund guidelines for accessing intervention funds.

6.0 SUGGESTIONS/RECOMMENDATION FOR THE WAY FORWARD

- a) It is recommended that beneficiaries with outstanding issues bothering on inability to complete their library intervention projects due to declined requests for reprioritization be allowed to resubmit their reprioritization requests for approval. This window of opportunity needs to be allowed, to enable beneficiaries complete their projects in order to access funds for the subsequent year(s) of intervention;
- b) For the IBR intervention, the mandatory publishing of research findings in a 1st or 2nd quartile journal should be relaxed. Research beneficiaries should instead be allowed to publish their findings in journals ranked from 1st to 4th quartiles and be required to publish in 1st or 2nd quartiles with increased rate of publications.
- c) The Final report of the National Research Fund Screening and Monitoring Committee should be presented to the Chairman of the Board of Trustees for approval in case the next meeting of the Board will be convened in a long time to come and subsequently ratified at the next meeting of the BOT;
- d) The Guidelines for the vetting of the ICT-support intervention need be approved immediately to enable beneficiaries access the funds for this line of intervention;
- e) Additional training of staff to improve on the quality of manpower is apt and would go a long way at improving efficiency;
- f) The Fund should explore establishing a functional e-Registry with fully equipped state-of-the-art facilities for data capturing;
- g) Beneficiaries should be encouraged to familiarize themselves with the Guidelines for accessing TETFund intervention funds.

DEPARTMENT OF RESEARCH SUPPORT SERVICES

1.0 INTRODUCTION

The Department of Research Support Services (DRSS) is saddled with the responsibility of coordinating, managing and implementing some of the academic content based intervention programmes of the Tertiary Education Trust Fund (TETFUND) which was hitherto being carried out by the Department of Education Support Services. All the activities for 2018 as presented in the report was compiled from the record of the Education Support Services Department.

The academic content based intervention includes:

- (i) Institution-Based Research (IBR);
- (ii) Academic Research Journal (ARJ); and
- (iii) National Research Fund (NRF).

2.0 INTERVENTION PROGRAMMES BEING HANDLED BY THE RSS DEPARTMENT

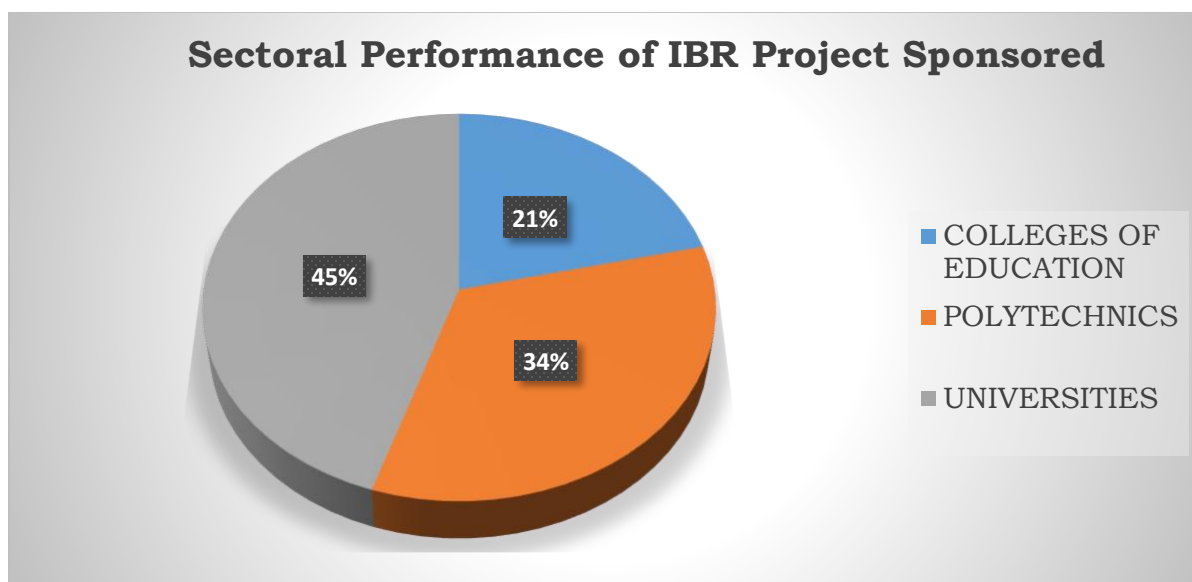
2.1 Institution Based Research (IBR):

TETFund IBR intervention is aimed at supporting and enhancing basic academic research activities by scholars in our public tertiary institutions which had been abandoned due to paucity of funds. In essence, the intervention has brought back to life the culture of research and development as a core mandate of tertiary education sector of a growing economy.

Under this intervention, funds are disbursed to the beneficiaries annually to fund basic research proposals from lecturers of all the 200 public tertiary institutions in Nigeria. A total of 1,630 IBR projects have so far been funded between January and December 2018. The table below shows the number of sponsored IBR in the three sector of public tertiary education system. The performance of each sector is as shown in the pictorial representation (pie chart) below the table.

INSTITUTION BASED RESEARCH INTERVENTION (IBR)AS AT DEC.2018
--

BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	348	256,093,647.71
POLYTECHNICS	549	418,602,987.82
UNIVERSITIES	733	626,908,231.30
TOTAL	1,630	1,271,302,200.21

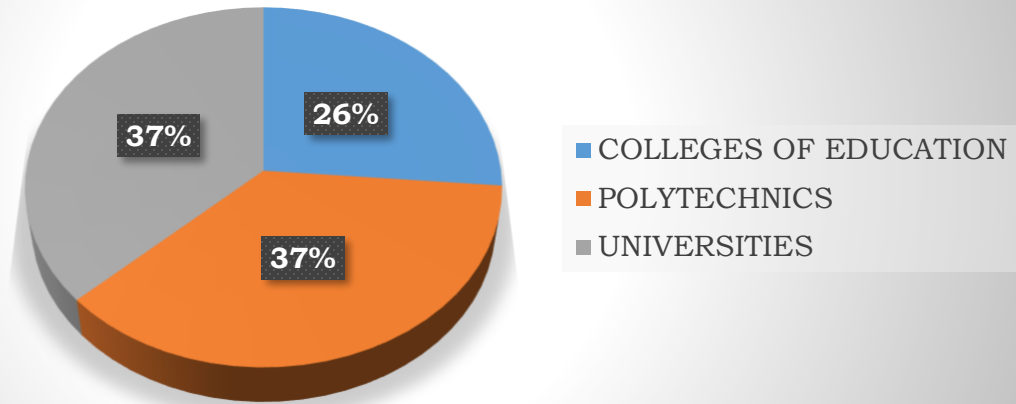


Academic Research Journal (ARJ):

This initiative was designed to encourage production of quality academic journals with empirical research findings by lecturers of public tertiary institutions. Between January and December 2018, the Fund has funded nineteen (19) ARJ projects as shown in the table below. The sectoral performance is presented in the pie chart below the table.

ACADEMIC/RESEARCH JOURNALS (ARJ) INTERVENTION AS AT DEC.2018		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	5	11,633,950.00
POLYTECHNICS	7	5,386,450.00
UNIVERSITIES	7	35,706,800.00
TOTAL	19	52,727,200.00

Sectoral Performance of ARJ Projects Sponsored



National Research Fund (NRF):

The National Research Fund (NRF) was introduced to encourage cutting edge research that explore research areas that are relevant to societal needs of the nation e.g. power and energy, health, security, employment and wealth creation etc. Between January and December 2018, the Fund has intervened in (4) NRF projects as shown in the table below:

NATIONAL RESEARCH FUND (NRF) AS AT DEC.2018		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	0	0
POLYTECHNICS	0	0
UNIVERSITIES	4	25,737,645.00
TOTAL	4	25,737,645.00

Unfortunately, the performance index of NRF intervention is very low. Infact from above table it was only the university sector that accessed the intervention in 2018 which represented 12%

DEPARTMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

1.0 INTRODUCTION

1.1 HISTORY OF TETFUND ICT DEPARTMENT

The Information and Communication Technology Department (ICT) became fully functional as a Department from February, 2012.

1.2 MISSION STATEMENT

To leverage on emerging, sustainable and reliable ICT Solutions to improve Management effectiveness and achievement of the Mandate of the Fund.

1.3 VISION STATEMENT

To be a dynamic ICT department of benchmark reference in 5 years.

1.4 Our Service delivery values are;

Specific
Measurable
Achievable
Relevant
Time defined

1.5 DIVISIONS OF THE DEPARTMENT

The Department has Three (3) Divisions namely:

- i. Internal Operations & Systems Support;
- ii. Central Management Information System & ICT Advisory;
- iii. Beneficiary Intervention Projects.

1.6 TEAM STRUCTURE

The Internal Team Structure derived from the three divisions for a more efficient and effective operations are as follows:

- a. Network Management & Support
- b. Software Design, Development & Implementation + Website
- c. User Support
- d. Server Management & Support
- e. Beneficiary Intervention Project vetting & supervision (ICT components)

1.7 STAFF STRENGTH AND DISTRIBUTION

1.7.1 STAFF STRENGTH

The Department currently has a total of **19** staff as follows:

1.7.2 STAFF DISTRIBUTION

Deputy Director, ICT	1
Asst. Director, ICT	1
Chief Programme Analyst	1
Assistant Chief Programme Analyst	1
Principal Programme Analyst	2
Senior Accountant	1
Senior Programme Analyst	1
Senior Statistician	1

Senior Admin officer	1
Senior Engineers	2
Programme Analyst I	2
Admin. Officer	1
Higher executive officer	1
Programme Analyst II	1
Engineer II	1
Clerical Officer	1

2.0 FUNCTIONS OF THE DEPARTMENT

To deliver prompt and timely ICT solutions and support/maintenance of ICT infrastructure in the Fund through the following;

- I. Provision of ICT based decision support system for decision making;
- II. Leverage ICT Strategies and Innovations to achieve the Fund's business strategies and goals;
- III. Implement Information Technology Policy of the Fund;
- IV. Provide advice on aspects of ICT investment in hardware and software to the Fund;
- V. Monitor the SLAs (Service Level Agreements) of ICT service providers to ensure compliance with stipulated standards;
- VI. Support and empower the Fund, Stakeholders and Beneficiaries through;
 - a. Implementation and administration of ICT tools for effective collaboration,
 - b. Implementation and administration of ICT tools for effective data access and security,

- c. Effective and innovative use of the future technologies, ensuring the application of IoT (Internet of Things) and Big Data technologies,
- VII. Training of TETFund staff on ICT with a view to,
 - a. Increase individual effectiveness, and
 - b. Increase operational efficiency.
- VIII. Plan, design and integrate technology enabled learning programmes to the Fund, Stakeholders and Beneficiaries;
- IX. Maintain the Fund's ICT Infrastructure, including Servers, Laptops/Desktops, Data Communication Networks/ other Network Components, Software and ICT based security systems;
- X. Maintenance of TETFund Website;
- XI. Conducting project management and quality assurance activities for Beneficiary Institutions' ICT projects; and
- XII. Vetting and monitoring of ICT based interventions for Beneficiaries in collaboration with other departments.

3.0 SIGNIFICANT ACHIEVEMENTS

The following activities were carried out by the department during the period under review:

- I. Design of User Interface prototype for Beneficiary Institutions was started and completed.
- II. Final presentation on the AST&D solution was done, test run has been done while parallel run is in progress.
- III. Review and updated user requirements for IBR, AMB and ARJ.
- IV. Coding to AIP stage is completed and application deployed on the TETFund Server for the following Intervention lines.
 - a. Library Development
 - b. Physical Infrastructure/Program Upgrade

- c. TETFund Project Maintenance
- d. Entrepreneurship Centre
- e. ICT Support
- f. Zonal Intervention
- V. Guidelines/Requirements for the engagement of a second ISP were prepared and sent to Procurement Division and the process for selective tendering has commenced.
- VI. A user training was conducted for the TETFund payroll system.
- VII. IPSAS Servers installation and configuration was completed by the Vendor in conjunction with ICT department.
- VIII. Maintenance and administration of the Local Area Network to ensure high availability of the internet & network resources.
- IX. Installation and Configuration of additional switches (2960 series) at Legal Unit, Physical Infrastructure Department and Procurement Unit.
- X. Carried out an internal LAN Audit to identify functional network points and additional network points required to provide connectivity to all Staff within the Fund.
- XI. Identified the need to deploy Wireless Access solution in the Fund to enhance network coverage and serve as fail over.
- XII. Configuration and installation of 189 HP Pro Laptop Computers for staff;
- XIII. Installed Kaspersky Anti-virus for 190nos. newly procured laptops (Ist phase) for Staff.
- XIV. Installed Time & Attendance and Access Control devices on 1st and 3rd floors.
- XV. Overhauled the existing CCTV System and installation of 21 nos. additional CCTV Cameras to cover strategic locations within the Fund. The CCTV Installation was completed and Job Confirmation Certificate was issued by the ICT department.
- XVI. Restored 150 mopped-up staff email accounts by Galaxy Backbone Plc;
- XVII. Vetted 43 ICT related submissions from Beneficiary Institutions on Library Development Intervention line from ESS Department.
- XVIII. Collaborating with DPA on the restructuring of the website, upgrade to WordPress and training.
- XIX. VSphere VMware Virtualization Awareness Training was conducted by Galaxy Backbone Plc. on 26th June, 2018.
- XX. Secured approval to procure and install 2nos. 40KVA UPS Systems and the specifications were sent to Procurement Division of DHRM.

XXI. Requested and got approval for a Committee to be set up on Information Life Management Cycle (ILMC).

3.1 STATUS AND REMARKS FOR THE APPROVED ACTIVITIES OF THE DEPARTMENT FOR YEAR 2018

S/ N	ACTIVITIES	STATUS	REMARKS
1	Procurement of Laptop Computers	Completed	<ul style="list-style-type: none"> Laptops procured and distributed to staff.
2	Data Center Infrastructure - Data Center Design and Build, Severs, Data Center Protection and Monitoring System (FM 200 & Environmental Monitoring System)	On-going	<ul style="list-style-type: none"> Procurement process has commenced by procurement Division.
3	UPS Batteries Replacement	On-going	<ul style="list-style-type: none"> Approval has been granted The procurement Division of HRM is handling the process
4	Industrial Scanners - Industrial Book Scanner & Industrial Scanner	Completed	<ul style="list-style-type: none"> The machine has been procured. Training on how to use the scanner had been done for staff of various Departments Scanning of documents had commenced

5	CCTV Expansion	Completed	<ul style="list-style-type: none"> • The CCTV Installation was completed and Job Confirmation Certificate was issued by the ICT department. • Approval is being sought to install more cameras.
6	Access Control Expansion	Completed	<ul style="list-style-type: none"> ▪ It was installed at the 1st and 3rd entrance floors and the exit doors of the ground floor
7	Time & Attendance Expansion	Completed	<ul style="list-style-type: none"> ▪ It was installed at the 1st and 3rd floors respectively
8	Document Management System Software - Board/TMC Minutes/Decision Extracts Document Digitization and Departments Document Digitization	On-going	<ul style="list-style-type: none"> ▪ A Committee on ILMC has been setup.

9	IPSAS Software Installation	Completed	<ul style="list-style-type: none"> ▪ Training has been done for staff ▪ Full implementation to commence soon ▪ IPSAS Servers installation and configuration was completed by the Vendor in conjunction with ICT department
10	Workflow Automation for all departments	On-going	<ul style="list-style-type: none"> ▪ Six intervention lines have been developed to AIP level. ▪ User registration and training had been done. ▪ Simulation of parallel run is on-going. ▪ The users experience and feedback is being updated after which it will be presented to the TMC.
11	Software Applications a. User Application Software b. Application Development tools	On-going	<ul style="list-style-type: none"> • DHRM to report on the status of procurement.

	c. Operating System Software d. Tutorials		
12	Website Redesign	On-going	<ul style="list-style-type: none"> • ICT is collaborating with Public Affairs department on the website. • ICT department has developed a dummy of the website using Word Press. • Need to acquire specific skills and website development tools.
13	Uninterrupted Power Supply (UPS)	On-going	<ul style="list-style-type: none"> • Specifications of the 2 No. 40KVA UPS' has been sent to DHRM. • DHRM to report on the status.

14	Upgrade of the Network Infrastructure.	On-going	<ul style="list-style-type: none"> ▪ ICT department had a meeting with DHRM and Resourcery Ltd. ▪ DHRM to report on the status of procurement.
15	Engagement of Second ISP and provision of wireless Network solution	On-going	<ul style="list-style-type: none"> • Globacom Limited was disengaged. • DHRM to report on the status of procurement.
16	Renewal of bandwidth subscription (Galaxy).	On-going	<ul style="list-style-type: none"> • Fee for 2017-2018 is still outstanding. • The provision of 60Mbps by a second ISP to compliment the 15MBPS from Galaxy backbone was approved.
17	Renewal of Disaster Recovery Solution (DRS) with Galaxy Backbone Plc	On-going	2017-2018 fees are outstanding.
18	Service Level Agreement for all ICT related installations.	On-going	<ul style="list-style-type: none"> • Approval obtained from ES • DHRM to report on status.

3.2 OUTSTANDING ACTIVITIES FOR YEAR 2018

- I. Internet Access Upgrade from 10Mbps to STM-1 (155Mbps);
- II. Data Center Protection and Monitoring System (FM 200 & Environmental Monitoring System);
- III. Document Management System;
- IV. Workflow Automation (Full roll out and development of 1st Tranche);
- V. Procurement of Software Applications and Operating Systems;
- VI. Website Redesigning;
- VII. ICT Skills/Portal training for all staff;
- VIII. Professional ICT Training for ICT Staff;
- IX. Interactive session with Beneficiary for automation process (forum involving ICT Director and Desk Officers);
- X. Uninterrupted Power Supply (UPS) replacement;
- XI. Upgrade of the Network Infrastructure through provision of Wireless Solution and Replacement of Bad Cisco Switches; and
- XII. Integrating 080TETFUND to Galaxy VOIP phones.

4.0 CHALLENGES OF THE DEPARTMENT

- I. Industrial UPS' not performing optimally, batteries yet to be replaced;
- II. Reduced Network efficiency due to increased staff;
- III. Interference in the professional conduct and workings of the department;
- IV. Lack of synergy between departments;
- V. Staff Training Development does not meet the departmental training and programming needs; and
- VI. Non-attendance of ICT Professional Conference(s).

5.0 RECOMMENDATIONS/THE WAY FORWARD

- I. There is a need to upgrade the Network Infrastructure;
- II. Capacity Building for staff on the usage of ICT resources to minimize damages to ICT equipment;
- III. Professional training for core ICT staff to optimally manage the deployed ICT resources, this will reduce the cost of maintenance of ICT equipment;

- IV. Harnessing ICT staff with programming skills from within the department and other departments and train them for few months to take full charge of the Workflow Automation Processes;
- V. Monitoring of ICT related projects by the ICT staff in the Beneficiary Institutions;
- VI. Redesigning and Development of the Portal/Website to improve collaboration among staff, Stakeholders and Beneficiary Institutions;
- VII. Procurement of a centralized Network Security & Performance Monitoring tools and Antivirus;
- VIII. Inverter + Solar + Battery Bank installation to provide power 24/7;
- IX. ICT Department to present a comprehensive ICT Policy in first quarter 2019;
- X. ICT Department to present an ICT strategy for 2019-2023 in first quarter 2019;
- XI. Operationalized the TETFund workflow automation; and
- XII. Automate the completion and submission of TETFund APER Form.

6.0 CONCLUSION

The Department wishes to become a department of benchmark ICT service delivery reference in 5 years.

DEPARTMENT OF FINANCE AND INVESTMENT

PREAMBLE

Finance and Investment Department is the financial Custodian of the Fund, handles all finance related matters and advises the Fund on same. Its primary goal is the disbursement of funds to the public tertiary education beneficiaries of the Fund and ensuring that the floats are invested in safe security portfolios capable of yielding reasonable returns that would improve the capacity of the Fund to increase intervention activities, as well as production of financial statements.

FUNCTIONS

The department is charged with the following responsibilities namely:

1. Provision of financial advice to the Fund in respect of all financial matters, in consistent with relevant laws and regulations such as the Constitution, Financial Regulations, Government Treasury Circulars, Accounting Standards, Financial Control & Management Act, Bureau for Public Procurement Act, and Civil Service Rules etc.
2. Collection of Revenue accruing to the Fund from all sources of investments-(FGN Bond & Nigerian Treasury Bills).
3. Processing of payment /disbursement to Beneficiaries, Service providers, and Staff.
4. Provision of adequate financial information to the Top Management Committee (TMC) of the Fund, Regulatory bodies and other Supervisory Authorities.
5. Reconciliation of all Funds Account.
6. Rendition of Statutory Returns to the Office of the Accountant of the Federation and other relevant government agencies.
7. Preparation and consolidation of the Fund's functional budgets.
8. Management of available funds to ensure safety, assure liquidity and enhance returns.

STRUCTURE

The Directorate is headed by a Director who oversees the activities of the three divisions and the Budget and Budgetary Controls section. The divisions and the section are as follows:

1. Treasury and Investment.
2. Management Account.
3. Final Account.
4. Budget and Budgetary Control Units

The Management Account Division- is headed by a Deputy Director under whose purview is the processing of all payments relating to the Fund's intervention projects, vendors, staff matters and general administration of the Fund.

On the other hand, the Final Account division is headed by Deputy Director who also oversees the Treasury Division.

ACHIEVEMENTS

1. Prompt rendition of returns to the TMC, Office of the Accountant General of the Federation and other government agencies.
2. The department was able to subdue the challenges of e-payment (beneficiaries receives their payment without delay).

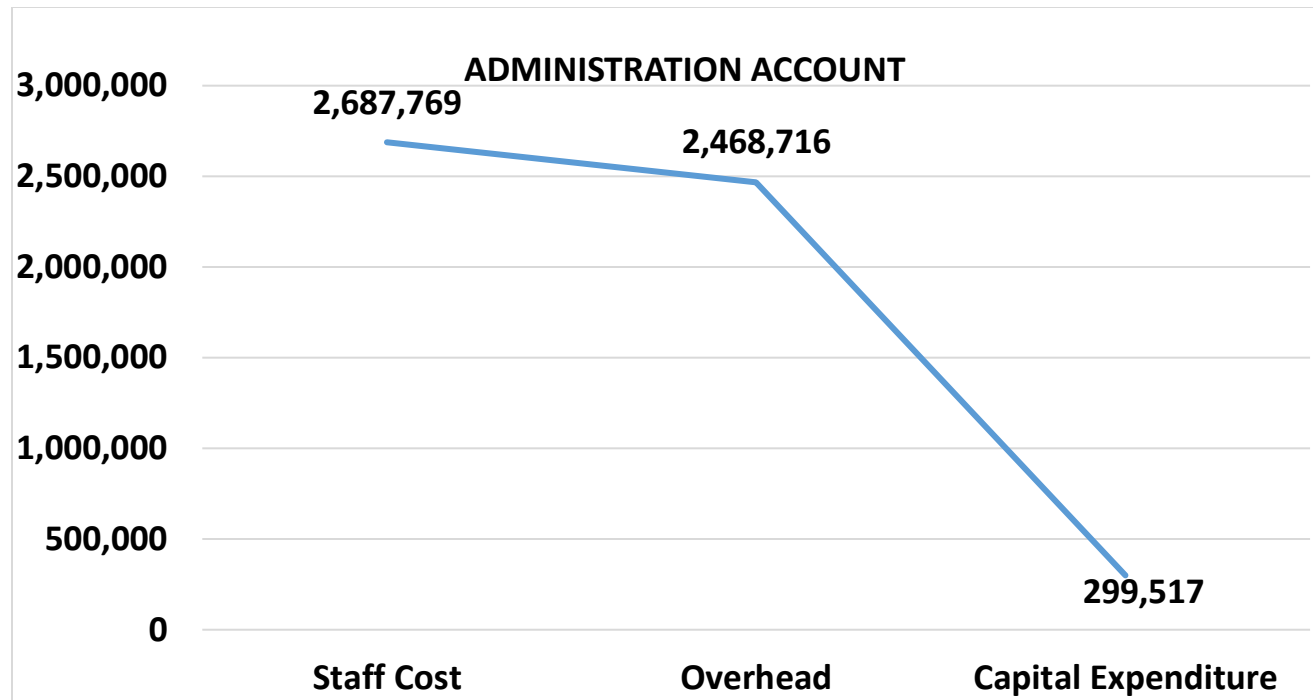
3. Reduction in turnaround time in transaction processing for both internal and external customers i.e. staff, service provider and beneficiaries.
4. The department successfully integrated the Fund's Chart of Accounts (COA) with the National Chart of Accounts (NCOA) for ease of reporting.
5. The department has reached 85% on implementation of International Public Sector Accounting Standards. A customized software was acquired and installed and 50 staff were trained on its usage.
6. The department successfully hosted two different teams from Accountant General Office & Federal Inland Revenue Service (FIRS) checked the accounting books of the Fund.
7. During the year under review, Finance & Investment department also attended to the various requests from anti-graft agencies (EFCC, ICPC & SPIP).
8. The Closing Trial Balance for 2018 was produced for the Office of the Accountant General of the Federation in line with IPSAS as well.
9. The 2019 Internal Working Budget was prepared in line with IPSAS and approval was obtained before the end of the year.
10. The department during the year under review operated zero tolerance for fraud and defalcation of records.
11. As at 31st December, 2018 our internally generated revenue was, ₦28,989,248,208 made up of NTB ₦26,220,560,435.00 & FGN Bond ₦2,768,687,773.00.
12. The department also provides secretarial services to the Finance & General Purpose Committee of the Board.
13. The department has a staff strength of 31- 3 directorate, 26 senior and 2 junior staff. In the period under review, the 3 directorate & 3 senior staff attended foreign training. There was no local training for other staff of the department.

CHALLENGES

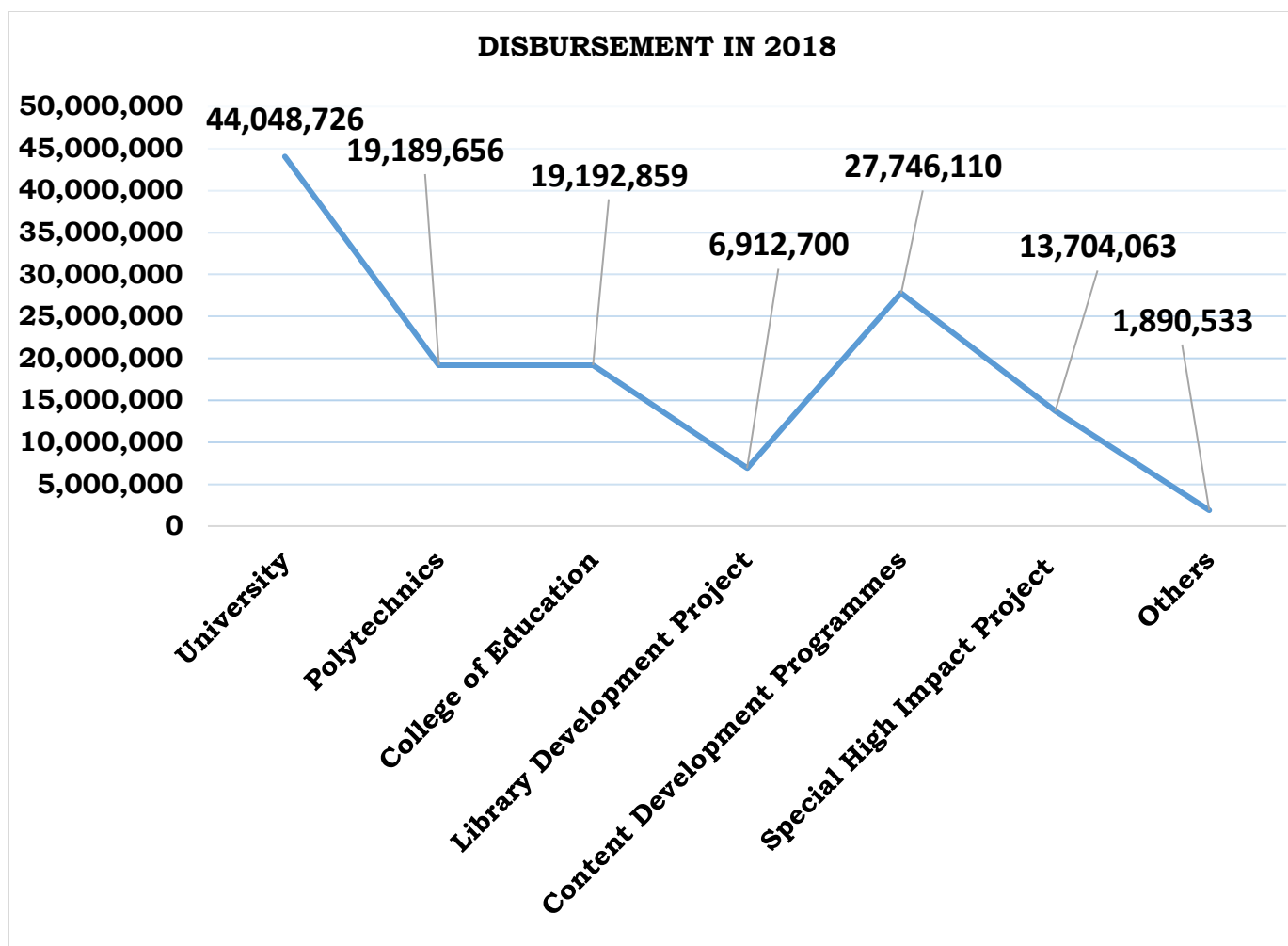
1. In recent times, the department had been having challenges on the Remita Payment platform resulting in delays in the release fund to payees.
2. Need to pursue the refund of the securitization of ₦263.99billion borrowed by Federal Government.

3. Need to pursue the release of ₦17billion expended on behalf of Need Assessment Committee on Public Universities.
4. Need to follow up with OAGF on the refund of ₦78billion borrowed from 2% Education Tax of 2017 & 2018.

FINANCIAL HIGHLIGHTS FOR (JANUARY -DECEMBER) 2018



PROJECT ACCOUNT	2018 N'000	
University	44,072,648	2018 N'000
Polytechnics ADMINISTRATION ACCOUNT	19,189,656	
College of Education Staff Cost	19,192,859	2,687,769
Library Development Project Overhead	6,912,700	2,468,716
Content Development Programmes Capital Expenditure	27,746,110	299,517
Special High Impact Project TOTAL	13,704,063	5,456,002
Others	1,890,533	
Total	132,684,646	



The above figures are based on records of the Department as Performance of approved 2018 Project Intervention Budget as well as Internal Working Budget for administration of the Fund.

DEPARTMENT OF PUBLIC AFFAIRS

Introduction

The Department is saddled with the responsibility of managing the image and reputation of the Fund, through a robust media strategy.

CAPR is referred to as image maker of the Fund in that it is actively involved in the control of information flow in and out of the organization. There is a constant interface between the Department and the Office of the Executive Secretary to ensure that the Fund activities are adequately covered.

The Department also ensures cordial relationship with the media and that the Agency gets the media coverage and publicity required.

The Department is responsible for filtering news from the media and relating same, and also gives advice on possible action to be taken where necessary.

The Department conceptualizes, designs and implements Public Relations Strategies towards ensuring that the Fund gets and maintains positive image with the publics.

It functions also involves gaining understanding and support of our clients, as well as trying to influence opinion and behavior, using all forms of media and communication to build, maintain and manage the reputation of the Fund.

Managing all forms of communications between the Fund and the Public Image Maker for the Fund.

- **DIVISIONS IN THE DEPARTMENT**

- Consists of 4 Divisions
 - Corporate Affairs Division
 - Public Relations Division
 - Protocol Division
 - Publications Division

STAFF STRENGTH

- 19 staff
- Director 1
- Asst. Director 1
- Chief Executive Officer 1
- Principal Executive Officer 3
- Senior Admin Officer 2
- Admin Officer I 4
- Planning Officer I 1
- Admin Officer II 3
- Higher Executive Officer 1
- Executive Officer 1
- Chief Clerical Officer 1

Functions & Responsibilities

- Responsible for all corporate and public communication matters that affect the image and integrity of TETFund and as may be determined from time to time;
- Ensures that all TETFund events are well publicized including video and photo coverage;
- Liaise with relevant Departments for website content, facilitate availability of TETFund services and images to be posted on the website in collaboration with the ICT Department;
- Monitors media coverage by going through the papers every day and reporting to the Executive Secretary on issues pertaining the Fund;
- Prepare and vet speeches, press releases and media presentation on behalf of TETFund as ay be required during special functions and occasions;
- Production of TETFund Newsletter, Annual Reports and other relevant publications concerning the Fund;
- Responsible for the local and international traveling arrangements for the Board of Trustees and the Executive Secretary of the Fund such as visa procurements, passport procurements and renewal as well as Note Verbale for Board, Management and Staff;
- Produces Documentaries on the Fund including jingles and adverts placement for airing in both print and electronic media;
- Arranging for the production of TETFund branded souvenirs and gifts items for presentation to stakeholders and at important events and ceremonies; and
- Performs any other duties as may be assigned by the Executive Secretary.

Strategic objectives of the Public Relations Division

- Provides guidance to photo-journalists and journalists on areas of coverage during TETFund events
- Mobilizes the Media for effective coverage of TETFund activities
- Monitors end results of jingles, Documentaries and other news of interest to TETFund
- Monitors and reviews Newspapers Reports, Radio and Television programmes concerning the Fund
- Coordinates the media for media tour of beneficiary institutions
- Produces TETFund News MAGAZINE
- Produces TETFund News Bulletin
- Produces TETFund Annual Report
- Produces TETFund At A Glance
- Gathers news items and pictures for publication from every Department/ Units concerning the Fund
- Engages in Special Features writing
- Production of Documentaries
- Conceptualizing contents for Adverts/Announcements and jingles
- Facilitates placements of Adverts/Announcements/Jingles in the media etc.

Strategic objectives of the Protocol Division

- Handles travelling arrangements for Board Members, the Executive Secretary and Staff
- Advise on travel and entry requirements
- Pursues the issuance, renewal and extension of visa and passports
- Procures Note Verbale for all official trips of the Fund
- Accompanies Board members, Executive Secretary and members of Executive Management to the Airport for travelling formalities.
- Makes prompt arrangements to receive the Fund's special visitors, Board members and Staff at the Airport
- Ensures arrangements for transportation, proper accommodation when/where necessary
- Secures and arranges venues for all TETFund functions

ACTIVITIES CARRIED OUT IN YEAR 2017

Attendance and Coverage of Programmes backed with Videos, Pictures and Stories for Publication:

- Coverage of the convocation ceremony of Kano State University of Science and Technology, Wudil.
- Coverage of Projects Commissioning by the Executive Secretary at Bayero University, Kano.
- Coverage of Projects Commissioning at Usmanu Danfodio University, Sokoto
- Coverage of Projects Commissioning/Convocation of Tai Solarin University of Education
- Coverage of Projects Commissioning of University of Ilorin, Kwara State
- Coverage of Projects Commissioning of Federal University Kashere
- Coverage of Projects Commissioning at Ekiti State University
- Coverage of courtesy visit on Ebonyi State Governor and Governing Council of Ebonyi State Polytechnic

- Coverage of Projects Commissioning of Ebonyi State Polytechnic
- Coverage of Projects Commissioning at
- Coverage of Projects Commissioning in Gombe State
- Coverage of the Access Clinic and Budget Defense
- Coverage of the Nationwide Sensitization/Awareness Tour to 202 Beneficiary Institutions
- Coverage of the meeting of Members of the Joint Committee of the National Research Fund Screening and Monitoring.
- Coverage of visit/donation to Nigerian Army resource center, Abuja
- Coverage of the Visit of Senators
- Coverage of the Media Advocacy Visit of Executive Secretary to the Director-General of NTA
- Coverage of the Courtesy visit of the Executive Secretary, NBTE
- Coverage of visit of MD of Authority Newspapers
- Coverage of House Committee's Oversight Function
- Coverage of Public Presentation of TETFund Sponsored Text Books at Enugu State University of Science and Technology
- Coverage of the burial for Late Arc. Mathew Abu
- Coverage of the burial of Late Mr. Umoh Morrison Bassey
- Coverage of convocation of Federal University, Dutse
- Coverage of Executive Secretary's meeting with heads of Beneficiary institutions.
- Coverage of National Council on Education
- Coverage of visits to National Assembly

- Coverage of Public Presentation of TETFund Maiden edition of the Monthly Digest
- Coverage of the visit of Leadership Newspapers Team
- Coverage of visit of a team from Northumbria University, London
- Coverage of Executive Secretary Media Advocacy Visit to Voice of Nigeria (VON)
- Coverage of the visit of the Commandant, Airforce Institute of Technology
- Coverage of Bids opening
- Coverage of Executive Secretary's Briefing to the TETFund Internal Audit Routine Verification Team
- Coverage of Benue State Governor's courtesy visit
- Coverage of Kano State Governor's courtesy visit
- Coverage of visit of the Federal Road Safety Commandant
- Coverage of the courtesy visit of the United States Cultural Affairs Officer, Bob Kerr

Duties Accomplished in 2018

The protocol unit is responsible for and achieved the following:

- The handling of Board, management and staff travelling matters
- Visa processing and procurement for the following:

▪ Israeli official trips	6 visas procured
▪ United Kingdom	7 visas procured
▪ Singapore	2 visas procured
▪ USA	2 visas procured
▪ Letters of introduction	54 requests treated
▪ Yellow Card	6 cards processed
- Attended to several passport procurement, renewals and extensions.
- Rendering of travel advice to staff regularly and upon enquiry.
- Assisted with flight bookings and hotel itinerary for intending travelers.
- For time constraints and the procedure of processing it, we did only 1 Note Verbale this year.
- Processing travel insurance
- Liaising with the embassies, Immigration, Ministry of foreign affairs etc.
- Handling of courtesy calls
- Accompanying the Board and management on official functions
- Any other functions as assigned by the Director Public Affairs

Number of Responses To External Correspondences

- Molarex Hotel, Wuse Zone 5 Abuja.
- Crown Prince Hotels Limited, Lome Crescent, Abuja

- Al-Halal , Simfa Plaza, Ndola Crescent, Abuja
- Unity Times, Area 11, Garki, Abuja
- Delight Magazine Limited
- West point Hotels Limited
- Condolence letter of Arc. Mathew Abu
- Rads Quantic Associates
- Concordia Luxury Apartment
- Bolton White Hotels Limited
- Nera Hotels Limited Abuja
- National Board For Technical Education
- Airforce Institute of Technology, Kaduna
- Nigerian Export Processing Zones

Number of Responses To External Correspondences

- National Universities Commission
- Bayero University, Kano
- Nigerian Communication Commission
- True Patriot Magazine
- Top Rank Hotels Utako
- Leadership Newspaper
- University of Abuja

- Yobe State University
- Federal university Oye Ekiti
- Trafford Hotels
- Newton Park Hotel and Resort Limited
- Federal University, Lokoja
- University
- New Telegraph Newspaper
- Premium Times
- True Patriot Magazine

Number of Responses To External Correspondences

- Kaduna State University
- Nigeria Army School of Education
- Grand Pela Hotel and Suites
- The Nigerian Society of Engineers
- Auchi Polytechnic
- Chukwuemeka Odumegwu Ojukwu University

Daily Newspaper Review

Expected Outcomes

- Filtering and analysis of News

- Distribution of Filtered and analyzed News on TETFund to keep the Management and staff abreast of media and Public perceptions about the Fund
- Do a rejoinder to negative press reportage necessary or invite the media house involved to set the record straight
-

Monitoring of News on Electronic Media

Agencies

- Nigerian Television Authority (NTA)
- Channels Television
- Africa Independent Television (AIT)
- Federal Radio Corporation of Nigeria (FRCN)
- Ray Power FM
- Kiss FM
- Armed Forces Radio etc
- BBC
- CNN
- Aljazeera etc

Online News Monitoring

Social Media Platforms

- Facebook
- YouTube

- Blogs
- Tweeter Handle
- WhatsApp
- Messenger etc

Some Notable and Negative Filtered News from Social Media

- Building collapse at the Kano State University of Science Technology, Wudil (FaceBook).
- Extending Intervention to Colleges of Agriculture will stifle TETFund (News Agency of Nigeria News Website)
- BBC airing of news of protests by TETFund Scholars in the United Kingdom

Planned and Executed Programmes

- Appearance of the Executive Secretary on NTA Network Programme, One-On-One
- Documentary on commissioned TETFund funded projects in some tertiary institutions in South West zone
- TETFund Weekly Television Programme (undergoing due process)
- Attendance and Coverage of Programmes (See list)

- Placement of Advertorials on TETFund programmes and Achievements in Newspapers and Documentaries in Electronic Media

Planned and Executed Programmes:

Special Interviews

Television Stations

- Channels TV
- NTA
- LTV etc

Newspapers

- Leadership
- The Nation
- Vanguard
- Tribune
- Daily Times
- Authority
- Blue Print
- Daily Trust

Activities in Progress

- Compilation of materials for publication of monthly News Bulletin (dummy ready)
- Continuous collation of materials from other Departments and Units for production of 2014/2015 Annual Reports of the Fund

- Collation of materials for TETFund Bulletin November Publication
- Collation of pictures for an up-to-date Photo Bank
- Proposal on Staff Training on Public Relations and Reputation Management
- On-going consultations with the ICT Unit on the need to change from the Joomla to Word Press to make the website more interactive.
- Continuous interface with the Department of Education Support Services (ESS) for updated information for the TETFund Annual Report.
- Continuous interface with the Department of Academic Staff Training & Development (AST&D) for updated information and statistics of their activities.

Publication Matters

TETFund Bulletin (replaced TETFund Panorama)

Our Challenge:

- Low skills for production of “camera ready” document

Production of 2014 and 2015 Annual Reports

Our Challenge:

- Difficulty in collecting necessary Departmental inputs

TETFund Compendium

Our Challenge:

- Slow response from some departments

TETFund Website

- Lacking of the following, based on Website Jurists (Phillip Consulting)
 - Aesthetics
 - Technical features
 - Website content
 - Customer experience
 - Performance
 - Accessibility
 - Feedback

Solution

- Migration to WordPress Platform
- Skilling of in-house staff
- Increasing of bandwidth to allow media platforms to be used online

General Observations

- Less or no negative press on the Fund
- The Fund has occupied its media space
- Good governance
- Debut of TETFund Monthly Digest
- Plethora of requests by Civil Society Organizations
- Lack of information at the disposal of the Department to response within 7 days
- Need to constitute Crisis Response Management Team

- To brainstorm on crises and advise Management accordingly

Challenges

- Inadequate Working Tools:
 - Lack of professional cameras;
 - Lack of video cameras;
 - Lack of Midgets/Recorders;
 - Lack of Video and Still Pictures Editing work suites;
 - Lack of Professional lighting (LED) systems;
 - Lack of High Graphically Enhanced Laptops;
 - Lack of Lapel Mics;
 - Lack of Mic Box (with TETFund signage);
 - Lack of Televisions in the department to monitor news regularly.
- Space Constraint for staff;
- Digital Lectern with multimedia features for our programmes;
- Desktop Publishing Working Capacity needed for effective publishing of our works;
- Non-functional Color Printers, need at least additional 2 units;
- Need to enhance the capacity for handling of photography and video equipment and editing;
- Need for external drives to backup files;
- Need for small or micro in-house Digital Printing Press;
- Website issues (already mentioned).

Way Forward

- The vital functions of the CAPR cannot be over emphasized as it plays its image making roles and manages communication between the Media, the Public, Government and the Fund and as such adequate funding of its activities is paramount.
- The Department will continue to advocate for more Management goodwill and support, which it has enjoyed over the years, necessary for efficiency and effective delivery of projected goals.
- Constant and effective communication flow between the Departments and CAPR to ensure proper and effective coverage and reporting of TETFund activities.
- Continuous training on the job to increase efficiency and productivity of staff.
- Provision of working tools
- All staff of TETFund are mobile advertisement of the Organisation. Therefore our attitude and character must always reflect the good reputation the Fund has earned for itself.

CHALLENGES

Challenges

Enormity of the Sector Requirement

- i. ETF intervenes in 26 Federal Universities, 31 State Universities, 21 Federal Polytechnics, 29 State Polytechnics, 20 Federal Colleges of Education and 42 Colleges of Education as well as 64 Monotechnics. It has been very difficult to upgrade all the facilities in these tertiary institutions to international standards given the competing demand for funding from TETFund.

ii. Low Capacity utilization by beneficiaries

A major challenge for the Fund has been the problem of non-completion of projects in time by some beneficiary institutions for one reason or the other. The problem is compounded by the lack of provisions for sanctions in the Fund's enabling law.

iii. Low Impact of TETFund Interventions in the Various Education Institutions

The TETFund is required by law to fund all levels (Tertiary, Secondary, and Primary) of public educational institutions nationwide. As a result of this, the funds are spread thinly over all the institutions thereby creating little impact.

iv. Neglect of State-owned institutions by various state government

The TETFund Programme are expected to be interventionist in nature, its fund are meant to address critical needs in the education sector. State Government who establish most of the institutions abandon their funding particularly in the area of capital projects to the TETFund. This has to some extent reduced the impact of TETFund funding in the sector.

v. Political Interference

Most times beneficiaries select their contractors on the basis of political patronage thereby leading to shoddy outright abandonment of projects. It is not unusual to see some State Governors forcing contractors on the State-owned institutions without any regard to their ability to perform.

vi. Lack of Maintenance Culture

After the TETFund must have intervened in some institutions, they do not put in place a maintenance plan to ensure that the structures provided are adequately maintained. The result is that after some years some of these structures would have gone to its dilapidated state due to lack of maintenance.

vii. Over Dependence on Oil and Gas

The Education Tax Collections from companies operating in the Oil and Gas sector constitute about 85% of the total collection for any given years. This means our revenue base is directly linked to happenings in that sector and fluctuates along with the price variations that are typical of this product. However, the FIRS are currently making considerable efforts to grow taxes from the non-oil sector.

SOLUTIONS

Solutions

(c) Focus on Tertiary Education

The TETFund enabling law provided for the Fund to intervene in all public education institutions across the country. As a result of this, TETFund funds are spread thinly across all these educational institutions and so the transformation effect in the education sector which the law intended was not fully realized. It has become imperative for the Fund to exit Basic and Secondary education since the Universal Basic Education Commission and MDG's are solely catering for these sub-sectors. The Universal Basic Education Bill 2008 which is the Fund's effort at tackling this issues is currently receiving attention at the National Assembly and if passed into law will enable the Fund impact in the education sector.

(ii) Widening the Revenue Base

There is need for effective collaboration between the Fund and FIRS on the Education Tax collections in order to widen the revenue base. An increases in the education tax collections translates to more funds for the

institutions for their various projects thereby improving the quality of education in Nigeria. In the years ahead, TETFund will intensify effort in collaboration with FIRS to grow the Oil sector and Non-Oil sectors in order to boost the education tax collection.

(iii) Human Capacity Development

As its contribution to achievement of the 7- point Agenda of the Government as it concerns Education in terms of human capital development, the Fund has invested enormous funds for the training of academic staff in the tertiary institutions both locally and overseas. In 2009, the sum of N50 million was allocated for each University for this purpose. For the Polytechnics lectures, 25 million per Polytechnic was for their Academic Staff Training and Development. The Colleges of Education received N25 million for the same purpose. The TETFund intends to dedicate more funds in 2010 for academic staff training and development for sponsorship of academic staff in tertiary institutions for Masters and Ph. D courses locally and overseas.

(iv) Stakeholders Workshop

In order to address issue of low capacity utilization by beneficiaries, political interference and maintenance of TETFund funded Physical developments, the TETFund will continually every year organize stakeholders workshops in which all the beneficiaries would attend to discuss and find solutions to these challenges.

CONCLUSION

CONCLUSION

The interest achievements recorded by the Fund during the period under review have been as a result of the tremendous cooperation and support enjoyed by the Fund from the Federal Government particularly the Federal Ministry of Education for which the Fund is very grateful. While the Fund would continually match its objectives with improved performances, Government continued support would be needed to overcome the challenges enumerated in this report.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER, 2018

Insert Scanned Audited Accounts Here

CORPORATE INFORMATION

CORPORATE ADDRESS

**No. 6, Zambezi Crescent,
Off Aguiyi Ironsi Street Maitama, Abuja.**

TOP MANAGEMENT TEAM

Dr. Abdullahi Bichi Baffa

Mal. Aliyu Na'Iya

- Executive Secretary
- Director, Research Support Service

Alh. Idris A. O. Saidu
Dr. Jacob Alada
Barr. Ifiok Ukim
Mr. Ben Ebikwo
Mal. Bukar Umar
Mrs. Dorothy Chienyenwa Okere
Mal. Umar Abdullahi Mari
Arc. Olajide Babatunde
Dr. Salihu Girei Bakari
Mal. Mikailu Buhari

- Director, Finance and Investment
- Director, Corporate Planning and Development
- Director, Executive Secretary's Office
- Director, Public Affairs
- Director, Human Resource Management
- Director, Information and Communication Technology
- Director, Monitoring and Evaluation
- Ag. Director, Education Support Services
- Ag. Director, Academic Staff Development and Training
- Ag. Director, Physical Infrastructure

INDEPENDENT JOINT AUDITORS

Aminu Ibrahim & Co.
(Chartered Accountants)
City Plaza, Plot 596,
Ahmadu Bello,
Garki II, Abuja.

PKF Professional Services
(Chartered Accountant)
BOA Plaza (4th floor)
Independent Way
Central Business District
Abuja.

Major Bankers

Central Bank of Nigeria
Stanbic IBTC Bank Plc
Unity Bank Plc
Guaranty Trust Bank Plc
Skye Bank Plc
First Bank of Nigeria Plc.

Solicitors

Wali Uwais & Co.

REPORT OF THE INDEPENDENT JOINT AUDITORS TO THE MEMBERS OF BOARD OF TRUSTEES OF TERTIARY EDUCATION TRUST FUND

THE FUND AND ITS ACCOUNTING POLICIES

THE FUND

The Tertiary Education Trust Fund (TETFund) was established under Tertiary Education Trust Fund (establishment) Act, 2011 which replaced Education Tax Act Cap. E4 Laws of the Federation of Nigeria, 2004 and Education Tax Fund (Amendment) Act No. 17, 2003 and came to effect in June 2011 with the mandate to engage in the rehabilitation, restoration and consolidation of tertiary education in Nigeria. The Fund is managed by Board of Trustees established under Section 4 of the new Act.

Tax collection

The Tertiary Education Trust Fund (Established) Act, 2011 vested in the Federal Inland Revenue Service (FIRS), the authority to assess and collect the tax and remit the amount so collected to Tertiary Education Trust Fund. The tax shall be 2% of the assessable profit of every registered company in Nigeria ascertained in the manner specified in the Companies Income Tax Act or Petroleum Profits Tax Act. The FIRS collects 4% of gross collection as cost of collection.

Funding of projects

The tax collected shall be used for the rehabilitation, restoration and consolidation of education to Nigeria through the disbursements to public tertiary institutions for any other matter ancillary thereto but specifically for the under listed purpose.

- (a) Essential physical infrastructure for teaching and learning;
- (b) Instructional material and equipment;
- (c) Research and publication
- (d) Academic staff training and development; and
- (e) Any other need which, in the opinion of the Board of Trustees, is critical and essential for the improvement of quality and maintenance of standards in the higher educational institutions.

The Board of Trustees shall administer and disburse the fund on the basis of:

- Funding of all public tertiary educational institutions;
- Equality among the 6 geo-political zones of the Federation in the case of special intervention; and
- Equality among the State of the Federation in the case of regular intervention

Section 7 (3) of the new Act stipulates disbursements to the various level of education at the following ratio:

	Ratio
• Universities	2
• Polytechnic	1
• Colleges of Education	1

Section 3. It also gives the Board the power to give due consideration to the peculiarities of each geopolitical zone in the disbursement and management of the tax imposed by this Act between the various levels of tertiary education.

However, disbursements made in the year to primary and secondary schools amounting to N8.5 billion were unaccessed allocation of prior years under the replaced Act.

Disbursements

The process of disbursements begins with a letter written to the beneficiary institutions by three department of the Funds that are actively involved in the process of funds disbursements upon approval of allocation by the Board of Trustees, Letter of allocation are sent to each beneficiary institutions by the Project Management department (for building projects), Education Support Service department (for Library development, research journal, book development) and Staff Training and Developments department (for beneficiary institutions' staff training development and conference attendance), stating, among other things, the breakdown of the allocation, requirements for assessing the funds. Thereafter, requires for grants are sent by the prospective beneficiaries (institutions). These requests are evaluated on their merits, having regards to the provisions of the enabling Act, and approval in principle (AIP) granted by the Board of Trustees.

Disbursement are made based on satisfactory execution of the stages of the project as agreed/approved.

Liabilities/commitments on approved projects are not recognized in these financial statements.

Excess funds are invested in appropriate and safe securities to generate more revenue as provided for by section 6 (g) of the Act.

Monitoring and evaluation of project

Section 3.2 empowers the Board of Trustees to monitor the project. As a result of this, a department was created by the Fund to assist the Board in caring out this function. Also, this department is engaged in monitoring and must certify the judicious use of the earlier fund accessed before the subsequent funds will be released.

Funding of administration

Section 3 (4) of the new Act empowers the Fund to set aside every year, an amount not exceeding 5 percent of the total monies accruing to the Fund in the preceding year which shall be applied as follows:

- (a) Cost of administration and management of the Fund;
- (b) Maintenance of any property acquired by or vested in the Fund and generally to pay the services rendered to the Fund;
- (c) Project monitoring; and
- (d) Meeting all the needs of the Fund necessary for the due administration and implementation of the purpose of the purpose of this Act.

Furthermore, the Fund receives subvention from the Federal Government to finance other overhead costs.

ACCOUNTING POLICIES

1. Basis of preparation

The financial statements are prepared in compliance with the Statement of Accounting Standard (SAS) issued by the Financial Reporting Council of Nigeria, and are presented in the functional currency, Nigeria Naira, rounded to the nearest thousand, and prepared under the historical cost convention.

2. Statement of significant accounting policies

The following summaries the significant accounting policies adopted by the Fund in the preparation of These financial statement:

a. Tertiary education tax collections

Education tax collections are recognized as revenue when collections are transferred into account of the

Fund with the Central bank of Nigeria (CBN).

b. Investment

Investments are initially recognized at cost and classified into short and long term portion in accordance with the Statement of Accounting Standard (SAS 13) on accounting for investments depending on the purpose for which they are acquired. This classification is reevaluated on every reporting date.

The intention of the Fund is to invest any surplus fund in safe and profitable investments pending when there will be need for use of funds. Hence, the classification of the investments as short term investments.

The Fund held the following investment assets in its book at the reporting date.

- **Federal Government Bonds**

This represent the Funds' Investment in debt instruments issued by the Federal Government of Nigeria the tenure of which are more than one accounting year.

- **Nigerian Treasury Bill**

This represents Investments assets issued by the Central Bank of Nigeria, the tenure of which is between ninety days and three hundred and sixty-five days. Investment in treasury bills are usually at

Discounts and the discounts are amortized over the useful lives of the assets.

- **Deposit placements**

Deposit placement are stated at gross value as at the balance sheet date. Interest on deposit placement are recognized when received.

- **Bankers' Acceptance**

These are short term investments with commercial banks ranging from 90 to 180 days for which the banks will pay the interest upfront. The discount received upfront is amortized over the period to maturity to the extent that the unearned balance is treated as a liability in the balance sheet.

- c. **Project disbursement**

These are stated as the total cash disbursed to the beneficiaries up to the reporting date

- d. **Receivable and prepayment**

Receivable are stated at their book value less appropriate provision for debts that are doubtful of recovery. Prepayment represent expenditure chargeable at period succeeding the balance sheet date for which economic value in form of services or goods are yet to be received.

- e. **Cash and cash equivalents**

Cash includes cash in hand, demand deposits and freely convertible foreign currency.

Cash equivalents are short term, highly liquid instruments which are readily convertible to cash whether in local or foreign currency and so near to maturity dates as to present insignificant risk of changes in value as a result of change in interest rate.

- f. **Plant, Property and equipment**

Plant, property and equipment are stated at cost/revaluation less accumulated depreciated.

Subsequent expenditure on plant, property and equipment are capitalized if the expenditure improves significantly, the performance of the items, enhances the quality of the output of the item or prolongs its expected useful life.

Depreciation is calculated on a straight line basis to write off the carrying amount of property, plant and equipment over estimated useful lives at the following rates:

	%
Buildings	2
Plant and machinery	25
Motor vehicle-projects	33.33
Motor vehicle- Admin	25
Office furniture and equipment	25
Computer equipment and software	33.33
Library books	10

Property, plant and equipment are eliminated from the books on disposal (or held for disposal), when a decision has been taken to discontinue its use, or when it is retired from active use. Profit or loss on disposal is charged to income. Any balance on revaluation surplus on item disposed is transferred income.

g. Receivables

Debtors are stated at their book value net provision for bad and doubtful balances.

The Fund's receivables comprise staff advance, Premium on bonds as well as prepaid insurance and internet access service expense.

h. Income

Income is made up of:

- (1) Statutory income: Under the new Act, the Fund is entitled to an amount of exceeding 5 percent of the net education tax collection. This is recognized when received.
- (2) Federal Government subvention: These are recognized when received
- (3) Investment Income: This is generated from rent and other short term highly liquid investments. They are recognized when received.

i. Expenditure

Expenses are charged to the accounts in the year they are incurred.

j. A provision

A provision is recognized when the Fund has a present obligation (legal or constructive) as a result of a past event and when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made.

k. Inventory

Inventories are valued at the lower of cost and net realizable value.

l. Staff retirement benefits

The Fund operates contributory pension contribution in which the staff and the Fund contribute 7.5% each of staff pensionable emoluments.

m. Foreign currency transaction

Transaction in foreign currencies are converted at the exchange rates ruling on the dates of the transactions. Assets and liabilities in foreign currencies are converted into Naira at the rate of exchange ruling at the balance sheet date. All gains and losses arising from the conversion are taken to income and expenditure statements for the year.

**SOME OF TETFUND
INTERVENTION
PROJECTS IN PICTURES**



500 Capacity Lecture Theater (Type B), University of Ilorin, Officially Commissioned By Executive Secretary TETFund, Dr Abdullahi Bichi Baffa, On 22nd October. 2016.



The President Muhammadu Buhari Main Library Complex, Kwara State University (KWASU), Malete, Kwara State



An aerial view of the President Muhammadu Buhari Main Library Complex, Kwara State University (KWASU), Malet, Kwara State.





4-IN-1 Lecture Halls, Ekiti State University, Ado Ekiti. Commissioned by the Executive Secretary of TETFund, Dr Abdullahi Bichi Baffa, on 20th October, 2016.



Front view of the Academic Block, Tai Solarin University of Education, commissioned by the Executive Secretary of TETFund, Dr Abdullahi Bichi Baffa.



The Academic Building, Delta State Polytechnic, Ogwa-Chukwu.



Senate Building, Hussaini Adamu Polytechnic, Kazaure, Jigawa State.



Senate Building, Federal University, Dutsin-ma, Katsina.



Picture of the Academic Publishing Centre, sponsored by TETFund at the Federal University of Technology, Minna.



The Muhammadu Buhari Senate Building, University of Maiduguri, Borno State.