

2017 ANNUAL REPORT

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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 stated 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 word-class.

The year 2017 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 One Hundred and Fifty Four Billion, Nine Hundred and Fifty Seven Million, Three Hundred and Sixty Seven Thousand, Sixty Three Naira Sixty Kobo (N154,957,367,063.60). 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 2017 Annual report covers the 2017 fiscal year (January to December), and have also contained all achievements recorded during the year.

Dr. Abdullahi Bichi Baffa
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 literary.

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 with 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) 74 Universities
- (ii) 51 Polytechnics
- (iii) 55 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

1999-2017 (as per CBN Transfer)

1999	N10.33 billion
2000	N05.63 billion
2001	N08.68 billion
2002	N16.09 billion
2003	N10.13 billion
2004	N09.44 billion
2005	N17.12 billion
2006	N21.61 billion
2007	N27.72 billion
2008	N50.53 billion
2009	N55.55 billion
2010	N137.57 billion
2011	N88.97 billion
2012	N128.52 billion
2013	N188.36 billion
2014	N189.61 billion
2015	N206.40 billion
2016	N130,12 billion
2017	N154,96 billion
Grand Total	N1, 329.28 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 2017, a total of 180 public tertiary institutions benefitted from TETFund intervention, there are as presented below:

-Universities	-74
-Polytechnics	-51
-Colleges of Education	-55

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

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

- i. Department of Human Resources Management
- ii. Department of Corporate Planning and Development
- iii. Department of Projects Management
- iv. Department of Monitoring and Evaluation
- v. Department of Academic Staff Training and Development
- vi. Department of Education Support Services
- vii. Department of Research and Development / Centre of Excellence
- viii. Department of Corporate Affairs and Public Relations

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

DIRECTOR, OFFICE OF THE EXECUTIVE SECRETARY

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 in 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 Secretarial Services Unit; and
 - d) SERVICOM Unit.

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.

- 1.3** This report has been arranged in the following order:
- a) Office of the Executive Secretary;
 - b) Zonal Offices;
 - c) Internal Audit Unit;
 - d) Servicom Unit; and
 - e) Legal and Board Secretariat unit.

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 initiatives introduced by the Executive Secretary;
- d)** Coordination and supervision of the operations of the Zonal six (6) Offices;
- e)** Providing secretarial support and handling of correspondences/letters requiring the Executive Secretary's attention; and
- f)** Performing any special or adhoc duties as may be assigned by the Executive Secretary.

SUMMARY OF STAFF IN ES OFFICE (HQ + ZONES) AS AT 7/12/17

S/N	OFFICES/UNITS	NOS.
1	EXECUTIVE SECRETARY/CEO	1
2	OFFICE OF THE ES/CEO	7
3	DIRECTOR, ES OFFICE	11
4	INTERNAL AUDIT UNIT	13
5	SERVICOM	10
6	LEGAL UNIT	8
	TOTAL STAFF IN ES OFFICE (HQ)	50
7	NORTH-CENTRAL	24
8	NORTH-EAST	15
9	NORTH-WEST	22
10	SOUTH-EAST	9
11	SOUTH-SOUTH	4
12	SOUTH-WEST	14
	TOTAL STAFF IN THE ZONAL OFFICES	88
	TOTAL STAFF IN ES OFFICE (HQ+ZONES)	138

ACTIVITIES CARRIED OUT BY DIRECTORATE OF EXECUTIVE SECRETARY'S OFFICE IN YEAR 2017 (JANUARY – DECEMBER)

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

S/N	ACTIVITY	DATE
1	Coordination and implementation of Access Clinic and Project Proposal Defense (PPD) by the Fund's 202 Beneficiaries	March – April, 2017
2	Communication of decisions of the Project Proposal Defense Panel to beneficiary institutions	May, 2017
3	Preparation of Text for the Executive Secretary's press briefing on the first Access Clinic and Project Proposal Defense Panel to beneficiary Institutions	
4	Receipt and vetting of proposals from beneficiaries to ensure they conform with PPD's decision and forwarding correct submissions to relevant frontline Departments	May–June, 2017
5	Planning and coordination of the visit of TETFund teams to 202 beneficiary institutions on Awareness/Sensitization campaign on TETFund Guidelines and modus operandi	August– November 2017

6	Production of the reviewed “Guidelines for Accessing TETFund Intervention Funds”	October 2017
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ACTIVITIES CARRIED OUT IN YEAR 2017

8	Effective coordination of the Zonal Offices Operations/ processing of zonal offices requests/submissions	January – December, 2017
9	Timely discharge of special or ad-hoc duties assigned by the Executive Secretary	January – December, 2017
10	Timely preparation of Letters and correspondences on behalf of the Executive Secretary to beneficiary institutions, external agencies, public and private organizations, and relevant stakeholders	January – December, 2017
11	Production of repackaged TETFund “Monthly Digest”.	December, 2017

EXTERNAL MAILS HANDLED FROM JAN-DEC 2017

Month	University	Poly.	COE	General Mails	Total
January	145	64	73	280	562
February	140	97	104	328	669
March	169	93	101	351	714
April	158	104	123	285	670
May	181	102	170	331	784
June	163	149	139	351	802
July	220	130	183	345	878
August	120	120	140	359	739
September	189	116	113	319	737
October	173	140	173	322	808
November	183	130	178	330	821
December	28	13	33	41	115
Total	1,869	1,258	1,530	3,642	8,299

INTERNAL FILES HANDLED FROM JAN-DEC 2017

S/N	DEPT/UNIT	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
1	HRM	54	53	43	42	43	46	53	42	54	44	64	12	550
2	CPD	5	11	8	2	9	9	1	1	9	20	21	1	97
3	F & I	6	3	2	2	1	3	4	6	3	4	6	1	41
4	ICT	1	0	3	3	0	2	2	0	1	1	2	2	17
5	R & D	3	0	1	0	0	0	1	0	0	0	0	1	6
6	ESO	9	5	7	4	6	13	0	7	4	0	4	2	61
7	IAU	4	7	10	12	17	6	12	6	0	10	30	3	117
8	SERVICOM	0	2	0	3	1	6	0	1	1	0	1	1	16
9	LEGAL	1	1	0	0	3	4	1	0	2	4	4	2	22
10	CA & PR	0	3	7	0	5	1	1	2	7	1	1	0	28
11	M&E	35	25	45	56	22	43	53	6	41	46	13	2	387
12	PM	55	34	37	29	39	84	44	80	47	105	133	16	703
13	AST & D	131	151	123	134	169	122	147	137	173	127	226	25	1665
14	ESS	65	70	75	88	61	78	158	69	101	80	100	18	963

MAJOR ACHIEVEMENTS OF THE DIRECTORATE OF EXECUTIVE SECRETARY'S OFFICE

- 1.** Successfully organized the first Access clinic/Project proposal Defense by 202 Benefitting Institutions;
- 2.** Issued letters to all the 202 benefitting institutions that participated in the Project Proposal Defense drawing their attention to the observations of the PPD for their corrections or forwarding of technical proposals for vetting;
- 3.** Vetting resubmissions made by the benefitting institutions and forwarding same to the relevant Departments for approval-in-principle or Approval as the case may be;
- 4.** Successfully planned and coordinated 36 TETFund teams visit to the Funds beneficiaries to create awareness on TETFund Guidelines and Mode of operation;
- 5.** Reorganization of the office of the Executive Secretary to make it functional and effective;
- 6.** Processed a total of 8,299 mails and a total of 4,673 files as at 7th December year 2017 for the Executive secretary's action;
- 7.** Timely response to enquiries or requests made to the Fund by beneficiary institutions, Government Agencies, corporate bodies and individuals;
- 8.** Successfully arranged in collaboration with the Department of Corporate Affairs & Public Relations, the press conference held by ES on Access Clinic/Project Proposal Defense;
- 9.** Effectively coordinated the activities of the six (6) Zonal Offices; and
- 10.** Produced the repackaged TETFund "Monthly Digest" of the Fund.

CHALLENGES

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.

However, in view of the demands of the office there is need for effective capacity building for staff working in the Department.

ZONAL OFFICES

INTRODUCTION

The Zonal Offices were set up in 2014 as one of the steps to fully support the Fund's key mandate of ensuring increased revenue growth and effective monitoring and evaluation of intervention projects and programmes. It was also aimed at bringing the Fund's activities closer to its beneficiaries.

- The Zonal Offices reports to the Executive Secretary through the DESO who is the Coordinating Director for all zonal offices.

The six zonal Offices were located in the six geo-political zones of the country namely:

South West Zone	-	Lagos
South East Zone	-	Enugu
South South Zone	-	Port Harcourt
North West Zone	-	Kano
North East Zone	-	Bauchi
North Central Zone	-	Abuja

FUNCTIONS OF THE ZONAL OFFICES

From the operational manual, the zonal offices were established to achieve the following mandate:

- a)** Increase Revenue Growth through:
 - i)** Intensification and sustenance of education tax collection;
 - ii)** Creation of a reliable data base of all taxable companies in the zone;
 - iii)** Enhancement and maintenance of a good working relations with tax payers and stakeholders;
 - iv)** Increased TETFund presence in Area Offices of FIRS through monthly reconciliation meeting
- b.** Timely/Quality delivery of TETFund Physical Intervention projects through effective monitoring and evaluation duties.
- C.** Timely/Quality delivery of TETFund Educational Intervention projects through effective monitoring and evaluation duties/activities.

JUSTIFICATION FOR CLOSURE OF ZONAL OFFICES

In spite of the noble objectives for setting up the Zonal offices as highlighted above, the Zonal offices were unable to achieve their set goals and objectives due to the following reasons:

- i)** The anticipated increase in the collection of education tax through intensification and sustenance of joint education tax drive could not be achieved since proposals submitted to head office from the zonal offices for approval were usually turned down due to duplication of this responsibility with the Corporate Planning Department in the Head office;
- ii)** The idea for establishment and sustenance of a closer and better working relationship with FIRS was not realized by the zonal office since its existence;
- iii)** The proposed creation of a reliable data base of all taxable companies in the zones was also not achieved because the Corporate Planning Department at the Head office was already maintaining the database;
- iv)** The enhancement and maintenance of good working relations with tax payers and stakeholders as stipulated in the Zonal Offices Operational Manual were not vigorously pursued by the zonal offices due to the fact that the zonal offices were populated by inexperienced staff with very few experienced officers and therefore lacked capacity to carry out this function efficiently;
- v)** The intended increase of TETFund presence in Area Offices of FIRS through monthly reconciliation meetings were not carried out at the zones due to the fact that Corporate Planning department at the head office were also carrying out monthly reconciliation meetings directly with the FIRS;
- vi)** The overhead cost of running the zonal offices was increasing with little or no tangible results achieved by them;

- vii)** The technical and experienced staff who would have contributed more meaningfully to the Fund's activities at the Head office were underutilized in the zones; and
- viii)** The functions of monitoring and evaluation of physical and educational programmes assigned to the zonal offices overlapped with the main responsibilities of the Department of Monitoring and Evaluation in the Head Quarters, who were doing so directly from the Head office and making recommendations to the Executive Secretary for approval for release of funds to the beneficiary institutions.

CLOSURE OF THE ZONAL OFFICES

The general effect of the above state of affairs was that the Zonal Offices were ineffective and redundant despite the huge overhead cost on maintaining them.

Consequently, Management sought the approval of the Hon. Minister of Education in the absence of the Board to close down the six (6) zonal offices which was graciously granted by the Hon. Minister on 5th November 2017. As at 31st December 2017 the Zonal offices were shut down and staff and assets transferred to the Head office.

ACTIVITIES CARRIED OUT IN THE ZONAL OFFICES (JAN – DEC 2017)

ACTIVITY	SOUTH SOUTH ZONE	SOUTH EAST ZONE	SOUTH WEST ZONE	NORTH EAST ZONE	NORTH WEST ZONE	NORTH CENTRAL ZONE	REMARKS
BID TENDER OPENING	Attendance at Bid openings for Library in institutions within the zone	Representing the fund at bid/tender opening within the zone					
VERIFICATION EXERCISE FOR ARJ/ ACADEMIC MANUSCRIPTS INTO BOOKS AMB	Verification of ARJ/AMB in beneficiary institutions within the zone	Verification of ARJ/AMB within the zone			Conducted verification exercise for ARJ/AMB in 14 beneficiary institutions in May, 2017		

ACTIVITIES CARRIED OUT IN THE ZONAL OFFICES CONT'D (JAN – DEC 2017)

ACTIVITY	SOUTH SOUTH ZONE	SOUTH EAST ZONE	SOUTH WEST ZONE	NORTH EAST ZONE	NORTH WEST ZONE	NORTH CENTRAL ZONE	REMARKS
MONITORING OF ON-GOING PROJECTS		Monitoring of some on-going projects Jan-July 2017 together with staff from the headquarters			In conjunction with M&E Department carried out confirmatory inspections in 15 Universities on the Nigerian University Teaching and Learning Platform (2014 special intervention in May 2017)		
MONITORING OF PROGRAMMES ETC	Represented the ES at Public Lecture at fed. Poly, Obudu	Participating in commissioning of projects			Participated in need assessment exercise on R&D/CE within the zone		

ACTIVITIES CARRIED OUT IN THE ZONAL OFFICES (JAN – DEC 2017) CONT'D

ACTIVITY	SOUTH SOUTH ZONE	SOUTH EAST ZONE	SOUTH WEST ZONE	NORTH EAST ZONE	NORTH WEST ZONE	NORTH CENTRAL ZONE	REMARKS
Visits to FIRS Offices	NIL	NIL	NIL	NIL	NIL	NIL	No submissions from the 6 zones on visitation to FIRS offices

LEGAL AND BOARD SECRETARIAT UNIT

The Legal and Board Secretariat Unit is responsible for all legal and Board matters of the Fund. It is headed by an Assistant Director who is responsible for the overall co-ordination and supervision of the activities of the Unit. The Unit is under the direct supervision of the Executive Secretary.

FUNCTIONS AND OBJECTIVES OF THE LEGAL AND BOARD SECRETARIAT UNIT

The Unit undertakes the following functions and objectives:

- i. Advising the Management and the Board of Trustees on all legal matters;
- ii. Preparation/vetting of contract agreements involving the Fund and interpretation of legal instruments;
- iii. Providing secretarial services as well as logistics support to the Board of Trustees and Management meetings;
- iv. Liaising with the Fund's external solicitors to ensure adequate handling of court cases in which the Fund is a party; and
- v. Performing any other duty as may be assigned by the Executive Secretary and Management.

ACTIVITIES/ACHIEVEMENTS FOR YEAR 2017

The Unit recorded the following activities/achievements in Year 2017.

- ii. Effectively covered all Management meetings and ensured that the Management's decisions of such meetings were conveyed to Departments and Units for implementation;
- iii. Carried out series of investigative visits to our beneficiaries on violations of the Public Procurement Act, Fund Policies and mismanagement of TETFund allocations;
- iv. Ensured proper keeping of BOT Minutes and records;
- v. Ensured that court cases against the Fund were forestalled, minimized or amicably resolved; and
- vi. Ensured that the Fund complied with extant laws and regulations as it affects its operations.

Challenges

The major challenges of the Unit are:

- (i) Non inclusion in the activities of the Fund that has to do with lawyers or the Legal Unit, examples Monitoring, Sensitization and Bids opening in the Beneficiary Institutions.
- (ii) Ensuring that litigations arising from beneficiaries infractions of the Public Procurement Act 2007 as it concerns TETFund funded projects are minimized or eliminated. This is because TETFund is usually joined in such suits when they are filed in law courts by aggrieved bidders; and
- (iii) Non-Computerization of the documentations in the Unit such as Contract Agreements, Board Minutes and Board Decision Extracts.
- (iv) Non availability of ink in the printers most of the time.

Recommendations

Under the period under review, the following action would be undertaken:

- i. Lawyers should be included in the activities of the Beneficiary Institution especially in their bids opening process so that we will be able to minimize the petition brought to the Fund about the bid processes in the Institutions
- ii. Collaboration with the Bureau for Public Procurement (BPP) for workshops for beneficiaries on implementation of the provisions of the Public Procurement Act 2007; and
- iii. Computerization of all Contract Agreements, Board Minutes and Decision Extracts of the Fund.
- iv. Make available working tools to ensure effectiveness in productivity.

SERVICOM UNIT

1.0. PREAMBLE

SERVICOM was created on 21st March, 2004 by President Olusegun Obasanjo in a bid to drive his Administration's Service Delivery Initiative (SDI).

The word SERVICOM is an acronym which stands for "service compact". It is a system fashioned to measure and improve the quality of service as delivered by the Government through its various Ministries, Departments, Parastatals and Agencies.

In compliance with the Federal Government's directives, The Fund's Executive Management at its meeting on 21st July 2005 approved the establishment of the SERVICOM Unit for the Fund. Following the approval, the Fund's SERVICOM Unit was inaugurated on the 11th of August 2005 at the boardroom by 12pm. It was also inaugurated at the ETF Management retreat held on 1st & 2nd September, 2005 at the Education Resources Centre, Minna, Niger State.

The SERVICOM office complies with the service profile of all Ministries by working through ministerial organograms. The Federal Executive Council resolved that Ministerial SERVICOM Unit (MSU) is to be established. A directive to that effect was issued by the Secretary to the Government of the Federation (SGF), Chief Ufot Ekaette on March 10, 2005.

SERVICOM is a social contract between the Nigerian Government and the Nigerian People where the Government is charged with providing effective and efficient service to Nigerians in a professional manner.

The compact's core provision says:

"We dedicate ourselves to providing the basic services to which each citizen is entitled: timely, fairly, honestly, effectively and transparently".

SERVICOM is hinged on four main principles:

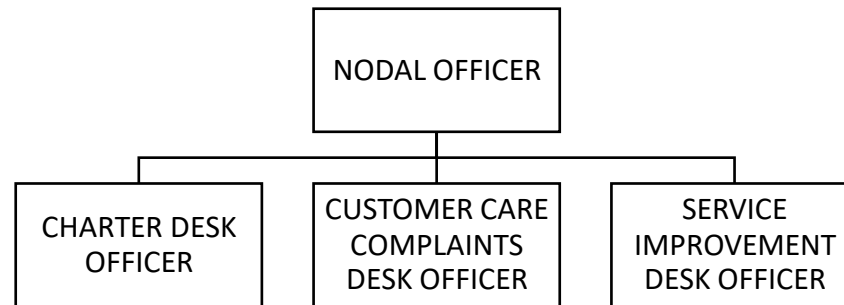
- i. Affirmation of commitment to the service of the Nigerian nation.
- ii. The conviction that Nigeria can only realize her full potential if citizens receive prompt and efficient service from the state.
- iii. Consideration for the needs and rights of all Nigerians to enjoy social and economic advancement.
- iv. 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

- i. To institute a complaints procedure, including a grievance redress mechanism for the Fund.
- ii. To ensure the promotion of quality assurance and best practices in the Fund's activities.
- iii. To serve as a link between the Fund and the SERVICOM Unit.
- iv. To facilitate a safe and conducive working environment for staff at all levels of service delivery.
- v. To manage the Fund's customer Relations Policy including providing opportunities for customer feedback on service delivery.
- vi. To spearhead the Fund's service delivery initiative through compliance.
- vii. The Nodal Officer is also a member of the Fund's Executive Management team.
- viii. Coordinating SERVICOM Committee Meetings in the Fund.

3. ORGANOGRAM OF SERVICOM UNIT

The Organogram of TETFund SERVICOM Unit:



Achievements:

Within the period under review, the Unit has endeavoured to sustain the developments recorded in the previous years and since inception. The Unit has also continued to explore new ways and ideas to ensure effective Service delivery. The Unit has specifically recorded the following achievements:

1. Inauguration of the TETFund Servicom Committee.
2. Preparation of the draft schedule of the meetings of the committee which is awaiting approval.
3. Compilation of the Service Charter.
4. The Unit has proposed and spear heading the remodelling of the reception area.
5. Reactivation of the Servicom customer complaints telephone number
0909-547-9211
6. Reactivation of Fund's toll-free line **0800-TETFund**.

COMPLAINT RECEIVED WITHIN THE PERIOD

S/N	YEAR	TOTAL NUMBER OF COMPLAI NTS	NUMBER OF COMPLAI NTS TREATED	NUMBER OF COMPLAI NTS UNTREAT ED	REMARKS
1.	2017	NIL	NIL	NIL	A lack of awareness is largely responsible for non-submission of complaints in 2017 It would appear that staff and beneficiaries alike are unaware that they have certain rights and that they can report cases where they have been treated unprofessionally within the Fund.
		NIL	NIL	NIL	
	TOTAL	NIL	NIL	NIL	

OUTSTANDING ACTIVITIES DURING THE PERIOD

1. Finalizing of the Service Charter and production of clean copy;
2. Workshop on Service Charter and effective Service Delivery;
3. Training and Capacity Building for staff and TETFund Servicom committee members in collaboration with the HRM;
4. Servicom Week: Award, Paper and Drama presentations;
5. Remodelling of the reception area.

CHALLENGES

1. Inadequate working tools.
2. Access to information is limited.
3. Lack of adequately trained Staff in Customer relations to work in the reception area.
4. Stunted communication with staff.
5. Complaints are not being channelled rightly to the SERVICOM Unit.
6. Memos and Circulars from the Ministerial Servicom Unit are not send to the Unit promptly, resulting in delayed or no response.
7. A lack of understanding of the true functions and roles of the SERVICOM unit in TETFund.
8. Inadequate customer service delivery skills in the Unit.
9. The need for a clerical staff in the Unit.
10. Poorly designed reception area.

SUGGESTIONS AND RECOMMENDATIONS

1. Install higher expectations of Public services.
2. Communicate service entitlements and rights.
3. Publish accurate and timely information about performance and the steps being taken to correct service failure
4. Redesign services around customer requirements with committed leadership involvement from the apex.
5. The Unit should be provided with adequate working tools to enhance their performance.

6. Staff should be encouraged to give detailed information on issues relating to queries to enable the Unit discharge its duties effectively.
7. Training programmes for SERVICOM staff is of great importance.
8. Instituting a complaint procedure, including a grievance redress mechanism.
9. Ensuring the promotion of quality assurance standards and practices in the Fund's performance of relations and related matters.
10. Managing links with strategic partners and other stakeholders on service delivery, facilitating research customers etc.
11. Disseminating information about best standards and practices and other tips on service delivery improvement.
12. Facilitating a safe and conclusive working environment for staff at all levels of service delivery.
13. Implementing service delivery awareness programmes to enlighten the staff on the significance and importance of effective and efficient service delivery in the Fund,
14. The implementation of the SERVICOM local charter and Fund-wise.
15. Training programmes for SERVICOM staff, Management and other Frontline staff on effective service delivery.
16. Need for the Management to regularly expose the workforce to various functions that will help develop their capacity – job rotation based on career development path.

CONCLUSION

The new approach to service delivery is quite innovative. The SERVICOM Unit is 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.
- Internal Auditing is an independent appraisal activity for the review of the accounting, financial and other operations of an organization as a service to Management. The unit helps to provide managerial control and is designed to add value to and improve the quality of the organization's entire operations.
- The Financial Regulations (FR) describes the Internal Audit function as a managerial control which functions by measuring the effectiveness of Internal Control system in an organization. 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.

- The Internal Audit Guidelines issued by the Federal Ministry of Finance in 2011 summarized the Internal Auditor's duties as follows:
 - Checking compliance with laws, instructions and directives
 - Checking economy, efficiency and effective use of resources
 - Checking the adequacy of financial and accounting systems
 - Checking the level of achievement of set objectives
 - Checking the total operations of government for economy, efficiency and effectiveness.

OBJECTIVES OF THE AUDIT UNIT

- The target or objective of the Internal Audit Unit can be stated as being the following:
- Providing reasonable assurance regarding the integrity and reliability of financial and operating information.
- Ensuring compliance with applicable laws and regulations
- Ensuring that assets are safeguarded and as appropriate verify the existence of such assets.
- Ensures proper authorization, adequate documentation and compliance with government rules and regulations of expenditure.
- Improve the efficiency and effectiveness of operations of the organization.

FUNCTIONS/ACTIVITIES OF THE AUDIT UNIT

- Pre- payment audit of all payment vouchers to ensure that the payments are authorized and approved, the recording is accurate and is properly supported by third party documentation.
- Post payment audit to ensure payment passed by the Internal Audit is accurately recorded and the right beneficiary is paid
- Audit inspection of the various Accounting books and records.
- Preparation of monthly, quarterly, half yearly and annual Audit Reports on financial activities of the Fund.
- Advising management on control factors relating to all administrative and accounting procedures.
- Planning and organizing Audit Verification of beneficiary dedicated TETFund accounts nationwide
- Carrying out audit verification of all procurements and items received into Store and taking part in physical stock taking activities
- Reviewing the economy, efficiency and effectiveness of the Fund's financial processes.
- Applying civil Service Rules, Financial Regulations, Circulars and Generally Accepted Auditing Standards in treating specific financial/auditable subjects assigned.
- Any other duties assigned by the Management of the Fund.

SECTIONS OF THE AUDIT UNIT

- ▶ In order to carry out the above functions effectively, the Unit is subdivided into the three main sections.
General Payments
- ▶ These relate to checking of payments vouchers for the Overhead of the Fund, for Purchases, General Contracts and Utilities. This division also handles Payment Vouchers relating to staff entitlement, Duty Tour Allowances and various staff advances including retirement of advances Payments.

Beneficiary Accounts
- ▶ This has to do with checking of Beneficiaries Financial Returns, issuing of Audit Clearance and processing of vouchers for payment

Secretariat
- ▶ Maintenance of all Audit files for all the Beneficiary institutions and the various activities of the Fund. The secretariat also is in charge of incoming and outgoing registers for mails and Payment Vouchers.

MAJOR ACHIEVEMENTS IN 2017

Improved Turnaround time for Payment Vouchers

There has been a great improvement in the turnaround time for vetting and passing of payment Vouchers. Hardly does any voucher stay beyond 24hours in the unit unless where there are audit queries.

Summary of Payment Vouchers for the period under review are as follows:

Beneficiaries	No. of PV Passed
Universities	648
Polytechnics	500
Colleges of Education	596
Total	1,744

General	No. of PV Passed
General Administration Payment	1,531

Prompt Checking of Beneficiary Financial Returns for Audit Clearance Certificate

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

Highlights of Financial Returns

Beneficiaries	No. Received	No. Cleared	No. Queried	Remark
Universities	191	159	30	I. Fed. University of Tech. Minna; Lib. Intervention 2007-2010 (Mopped up) II. Fed. University of Petroleum, Effurun; Special 2010. (Mopped up) III. All Queries have been responded to.
Polytechnics	133	123	10	
Colleges of Education	106	86	20	Beneficiary Institutions have responded to the Audit Queries except the following: I. COE, Gumel; II. COE, Agbor; I. FCE(T), Akoka; II. Isaac Jasper Boro, COE; III. FCE(T), Umuze; and IV. FCE, Yola.
Total	430	368	60	

Routine Audit Check.

- ▶ Continuous routine checks improves store alignment and records are updated regularly.

Routine Audit Verification Exercise (RAVE) for year 2016 CARREIED OUT IN 2017

This was carried out in 18 states of the Federation including FCT, in collaboration with staff of Finance and Investment Department and some representatives of the Office of the Auditor General of the Federation.

- ▶ Puts Beneficiaries on alert in terms of improved records keeping and compliance
- ▶ Improves accountability, transparency and effective utilization of Funds. The exercise drives home the fact that the Fund takes the issue of accountability and transparency in the usage of TETFund funds very seriously.
- ▶ Guards against diversion and misapplication of Funds for purposes other than approved purposes or activities
- ▶ Brings credibility to the image of the Fund
- ▶ Reasonably assists attempts to establish Value for Money on projects of the Fund.

The states covered in year 2017 under the RAVE are as follows:

Zone	State	State	State	
▶ South West	Ondo	Osun	Oyo	
▶ South South	Akwa Ibom	Edo	Bayelsa	
▶ South East	Enugu	Ebonyi		
▶ North Central	Benue	Niger	Nassarawa	FCT
▶ North East	Borno	Gombe	Bauchi	
▶ North West	Zamfara	Katsina	Kano,	Jigawa

- Reports on the various institutions visited have been written and forwarded to Management.
- Follow up letters have been written to institutions on observations made on their institutions

Audit Inspection of Special Projects

The Fund has a number of Special Intervention projects aimed at the general development of the education sector such as Special High Impact, National Research Fund, and Academic Publishing Centers etc.

The Unit coordinates an independent inspection visits for the Audit verification and Value for Money audit on these projects.

During the period, the Unit carried out special verification visits to the underlisted institutions as approved by the Executive secretary as follows:

University of Lagos

- ▶ Special Audit Verification was carried out on the High Impact Project Year 2009 with a total Allocation of ₦1,000,000,000.00 and total amount disbursed ₦850,000,000.00.

The team observed that:

- ▶ External Electrical Installation e.g. street light on the access Road S, were not inscribed with TETFund insignia.

- ▶ One of the Construction of 2No Scholars' Hostel Block is almost 85% completed and procurements of furniture's park in store waiting for installation.
- ▶ Procurement and Installation of some of the furniture, Freezer, Wardrobe, Split AC are yet to be made
- ▶ One of the Construction Building of 2No Scholars' Hostel Block is completed and the Fence wall are in use but not properly inscribed with TETFund insignia.
- ▶ The procurement of Split AC 32Nos LG was replaced with Panasonic and Samsung split AC.

University of Ilorin

- ▶ Special Audit Verification was carried out on the High Impact Project Year 2009 with the a Allocation of ₦1,200,000,000.00 and total amount disbursed ₦636,113,186.88.
- ▶ The team observed that, the Engineering Laboratory Resource equipment is yet to be installed for use.
- ▶ The team advised the Institution to ensure that the Laboratory Building be immediately inscribed with TETFUND insignia and the procured Equipment should be put to use since the Project has been completed.

University of Port Harcourt

- Special Audit Verification was carried out on Year 2010 and 2011 Special and High Impact Projects. Total Amount N6,500,000,000
- The team observed that construction of the Faculty of Medical Sciences is ongoing. However, procured office furniture have not been installed or inscribed with TETFund Insignia.
- The institution was advised to have all equipment inscribed with the TETFund insignia with colours easily sighted.
- it was also observed that some of the armless chairs were in bad condition due to poor handling by students.
- The general observation was that most of the projects have been completed and in good condition, while a few others like Centre for Power Engineering, Central Office Building, Faculty of Law and the seven component building (N1.5b) were still ongoing.

University of Nigeria Nsukka

- ▶ Special Audit Verification was carried out on Year 2011 Special Intervention of N1,000,000,000.00 out of which N520,000,000.00 had been disbursed.

Findings and Observations

- ▶ Construction of the main Administrative building for Institute of Africa Studies.
- ▶ Contract Cost N602,730,488.
- ▶ The civil work Contract Status is 35% completed
- ▶ Project is going on at snail speed and the site work has stopped.
- ▶ Year 2009 High Impact Intervention (Batch 1) of a total allocation N1,200,000,000.00 and the disbursement of N303,527,529.24

Findings and Observations

- ▶ Re-modelling of UNESCO Category 2 Building for a Contract Sum of N307,136,056.50. The Civil work contract Status is 100% completed.
- ▶ The Procurement of Equipment for Re-modelling of UNESCO Category 2 Biotechnology Institute ICT/Media at the sum of N49,955,154.37.
- ▶ Contract Status is 0%. The institution has not even awarded the contract.

CHALLENGES OF AUDIT UNIT

Submission of Financial Returns without forwarding letter on the institution's official letter and duly signed by the Chief Executive of the institution.

Delays in responding to audit queries issued to beneficiary institutions as a result of non-compliance with the audit requirement for the issuance of Audit Clearance Certificate

- lack of proper inscription on several of the intervention projects by TETFund

RECOMMENDATIONS

- The inscription on TETFund interventions projects should be standardized to depict the Fund's beautiful logo.
- Strict compliance and adherence to Financial Regulations and extant circulars.
- Follow up visits to beneficiary institutions who have failed to respond to queries on their Financial Returns even after writing.
- Strong executive assurance, understanding and backing on issues raised and recommendations made by the Internal Audit. This will enhance the confidence of the staff in carrying out their duties without coercion.
- Separate and detailed Financial Returns for AST&D disbursements before subsequent year's allocation
- Direct Payment of Fees to TETFund Scholars' institutions to enhance Government's recognition for commitment to Education and Human Capital Development
- Closer and more elaborate checks on AST&D activities and records of the Beneficiary Institutions.
- Automation of Internal Audit Processes.
- Recognition of good performance by staff in the form of reward and commendation letter.
- Production and circulation of the Internal Audit requirements and processes will also enable staff to better understand Internal Audit functions and requirements.
- Further training to expose Internal Audit Staff to IPSAS requirements.

- Training on Computer Based Internal Auditing Tool & Techniques For Modern Internal Auditors For Audit Account And Finance Officers.

AUTI 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 appropriate 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 id 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 RESOURCES MANAGEMENT

INTRODUCTION

- ▶ Strategic Human Resource Management is critical for the sustenance of an organization's competitive advantage in the 21st century. As a public sector agency working towards the achievement of a world class status, the Human Resource Management Department has the responsibility of ensuring the availability of seasoned professionals who are capable of contributing to the achievement of the Fund's strategic goals, mission and vision and the provision and maintenance of a conducive working environment as well as the procurement of goods and services that will help in achieving the Fund's mandate.
- ▶ This task is achieved by the development and implementation of a HRM strategy based on global best practices for the retention of highly professional, skilled and motivated personnel who can compete with their peers from all parts of the globe. Consequently, a Human Resource Management policy has been put in place to meet the Fund's needs ranging from staff welfare, adequate working tools, conducive work environment, health/safety measures to disciplinary actions.

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 ethnic, gender, religion, race, 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

HRM Staff Disposition

TERTIARY EDUCATION TRUST FUND

STAFF DISPOSTION RANK AND TETFCOSS (GL) AS AT 18TH DECEMBER, 2017

S/N	RANKS /DESIGNATIONS	TETFCOSS	NUMBERS	REMARKS
1	DIRECTOR	15	1	
2	DEPUTY DIRECTOR	14	0	
3	ASSISTANT DIRECTOR	13	2	
4	CHIEF	12	0	
5	ASSISTANT CHIEF	11	2	
6	PRINCIPAL	10	8	ONE ON SECONDMENT
7	SENIOR	9	2	
8	OFFICER I	8	15	
9	OFFICER II	7	13	
10	EXECUTIVES / CHIEF MOTOR DRIVER	6	24	
11	SENIOR CLERICAL / SENIOR MOTOR DRIVER	5	1	
12	CLERICAL I / MOTOR DRIVER	4	11	
13	CLERICAL I / MOTOR DRIVER	3	15	
14	CLERICAL I / MOTOR DRIVER	2	2	
	TOTAL STAFF STRENGTH		96	

STRUCTURE OF THE DEPARTMENT

► To effectively and efficiently carry out its functions, the Department is divided into the following Divisions:

- ❖ Personnel
- ❖ General Services; and
- ❖ Procurement

Personnel Division

► The Personnel Division is sub divided into the following Sections:

- ❖ Manpower Planning and Development;
- ❖ Pension, Insurance and Welfare;
- ❖ Professionalism, Production & Support;
- ❖ Housing; and
- ❖ Registry.

Manpower Planning and Development

- Processed Overseas Training programmes for 66 staff (31 Management & 35 Senior Staff);
- Processed Local training programmes for 350 Senior & Management staff;
- Processed In-house training programme on Board Memoranda and Minutes writing for 42 Senior staff;
- Four (4) staff were granted approval for Study leave with pay;

- ▶ Processed In-house training programme on Work Ethics, Attitudinal Change and Improved Productivity for 114 Senior Staff;
- ▶ Processed In-house training programme on Human Capital Management for 44 Senior Staff;
- ▶ Processed In-house training programme on Effective Administrative Skills for 13 Clerical Officers;
- ▶ Processed In-house training programme on Motor Vehicle Servicing and Maintenance for 26 Junior drivers;
- ▶ Processed the second year payment of tuition and living expenses of a staff studying for Ph.D. under the TETFund overseas capacity building programme;
- ▶ Three (3) Chief Mechanic Drivers were sponsored to undergo a Six-Months Conversion course from the Drivers' Cadre to Work Superintendent Cadre;
- ▶ Staff were sanctioned for not clocking in at work or being absent from duty without permission;
- ▶ Two staff went on secondment;
- ▶ The appointment of Two (2) staff was terminated.

Pension, Insurance and Welfare Section

- ▶ The pension remittance schedules for the period January – November, 2017 were forwarded to all Pension Fund Administrators (PFAs);
- ▶ The documentation of five (5) staff due to retire in 2018 have been concluded at PENCOM;
- ▶ Two (2) staff retired within the period and their entitlements were processed;
- ▶ On a sad note, the Fund lost one of its Deputy Director's Mr. Umoh Bassey Morrison (and the burial entitlements and support was processed);
- ▶ The Fund has 7 (seven) insurance policies which were all renewed for the year 2017. They include:
 - ❖ Group Personal Accident;
 - ❖ Group life Assurance;
 - ❖ Vehicle Insurance;
 - ❖ Fire & Special Peril;
 - ❖ Burglary & Theft;
 - ❖ Public Liability; and
 - ❖ Computer All-Risk
- ❖ Four (4) claims were settled under the Group Personal Accident policy and one under the Group Life Assurance policy. However, the final death benefits of Late Arc. Abu Matthew and Late Umoh Bassey Morrison are being processed;
- ❖ One of the Fund's vehicles (NISSAN SENTRA) with registration number 07H63FG was involved in an accident along the Abuja-Lokoja Express Way and was repaired by the Insurance company in-charge of the Motor Vehicle Policy

- ❖ Welfare Package for the four approved festive seasons were successfully distributed (Easter, Ramadan, Eid-el-Kabir and Christmas);
- ❖ Preparation of Education Support Exercises for payment to staff annually;
- ❖ Preparation of Fund Management Activities for payment to staff on quarterly basis. All quarterly payments to staff have been made;
- ❖ Eighteen (18) Staff of the Fund lost either their spouses or parents and the Bereavement Assistance were processed accordingly;
- ❖ Fourteen (14) wedding/marriage invitations were received within the period and the Hospitality Allowances were also processed;
- ❖ Forty Six (46) child births were recorded within period and Hospitality Allowance processed.

Professionalism, Production & Support

- ▶ Processed the promotion for Twenty Seven (27) Senior staff of the Fund who fell due in 2017;
- ▶ Processed Ninety Three (93) requests from staff to attend the Annual Conference of their various professional bodies;
- ▶ Distributed, collated and assed Bi-annual Performance Evaluation forms for the period (July – December) 2016 and (January – June) 2017;
- ▶ Processed two (2) request for assistance from Bayero University, Kano and Nigerian Army Resource Centre.

Housing

- ▶ Preparation of Rent Allowances for all Staff;
- ▶ 453 staff duly registered with the National Housing Fund;
- ▶ Processed the 28 days allowance for redeployed staff;

Staff Housing Loans

❖ Fresh Housing Loan

- ▶ 46 Fresh loan applications was received;
- ▶ Fresh Housing Loan was disbursed to Three (3) staff;
- ▶ Approval for fresh housing loan was secured for Eight (8) staff. These loans have however not been disbursed to the staff due to pending Legal search on the properties;

❖ 2nd Additional (Renovation) Loan

- ▶ Approval was also secured for 2nd Additional Housing loans to two (2) staff for renovation of their houses. The officers have received their monies;

Registry

- ▶ Regular updating of the Nominal roll;
- ▶ Management of files (Open, Secret, and subject files);
- ▶ Processed Annual Leave requests from staff;
- ▶ Processed the Confirmation of staff appointments;

- ▶ Coordinated the 2017 Junior staff promotion exercise; a total of 28 Junior staff sat for the 2017 promotion exercise, 26 passed while one was not successful and the other officer who is a Motor Driver Mechanic could not provide a valid driver's license;
- ▶ Dispatched a total of **3,406** mail to Beneficiary institutions and MDAs within and outside Abuja;
- ▶ Preparation of annual variation forms; 2018 salary increment (Variation form) completed and submitted to Finance & Investment Department for implementation.
- ▶ Managing time and attendance; activation of staff ID Cards and finger print is on-going.
- ▶ Management of staff ID process; Processing and issuance of staff ID card is ongoing.
- ▶ Management of auxiliary staff; The Fund currently has a total of twenty two (22) National Youth Corps assigned for their primary assignment and fourteen (14) Industrial Trainees.
- ▶ Preparation of personnel yearly budget; the 2018 personal budget has been completed and approved by Management.

Summary of Activities of the Personnel Division

S/N	Staff Category	Training			Promotion	Termination	Professional Bodies	Insurance Claim	Wedding/Marriage	Child Birth	Bereavement	Retirement	Hospital Referral	Medical Assistance	Death
		F	L	I											
1	Management	31	10		15		22		3	1	4	2		1	1
2	Senior	35	340	200	27	1	67	4	13	35	11			2	
3	Junior			39	26	1			1	10	4			2	
4	Auxiliary Staff													2	
	TOTAL	66	350	239	78	2	93	4	14	46	19	2	59	7	1
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 has an existing contract with Network Facility Managers to provide facility management services. The services being handled by Facility Management covers the maintenance of the office complex and facilities which includes the following:
 - ▶ **Air Conditioners:** Within the period of January – December 2017, 127 faults were reported on air conditioners, 100 were successfully repaired and 27 pending.
 - ▶ **Electrical System:** During the period under review, 34 electrical faults were reported, 28 were rectified and 6 pending. The faults range from repair/replacement of sockets, switches etc.
 - ▶ **Plumbing System:** During the year, 59 plumbing faults were reported, 52 were rectified while 7 were pending. The faults range from leaking wash hand basins, leaking WC, faulty toilet flushers etc.
 - ▶ **Carpentry:** Within the period of January – December 2017, 131 carpentry faults were reported, 6 were successfully repaired, while 125 pending. These faults ranged from change of complete keys, change of door/window lock, change of door handles, change of damaged drawer locks etc. The pending are majorly change of drawer locks.
 - ▶ **Boreholes and Pumps:** The Fund has two functional borehole which provides 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 650KVA as alternative power source in case of outage from AEDC;
- ▶ During the year 2017, 9 faults were reported, 7 were successfully repaired and parts replaced by Facility Managers as additional works, while 2 are pending;
- ▶ **Diesel Consumption;** the quantity of diesel that was procured for 2017 is 66,000 litres out of which 33,000 litres was supplied in May, 2017 and another 33,000 litres in December, 2017.
- ▶ **Fire-fighting and Alarm System:** The General Service 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. There was an inspection carried out by two subcontractors of the Facility Managers (Network Facility Managers) to determine the functionality of the existing firefighting system within the premises. However, the report showed that 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. During the year 2017, the faults reported by the Lift Operators were promptly repaired. There is an urgent need for stable power supply to the Lifts through the procurement of UPS (Uninterruptible Power Supply) to enable the Lifts function for a while, in case of power outage;
- ▶ **Processing of Utility Bills:** The division has been able to process the payment of the following Utility bills:
- ▶ **Abuja Electricity Distribution Company Bills;** the bills for AEDC for the months January–December, 2017 has been promptly processed. A total sum of N41,632,615.11 (Forty-One Million, Six Hundred and

Thirty-Two Thousand, Six Hundred and Fifteen Naira, Eleven Kobo only), was paid to AEDC during the period;

- ▶ **FCT Water Board Consumer Bills;** the bills for FCT Water Board was promptly processed as they were received;
- ▶ **Abuja Environmental Protection Board Bills;** the bill for the period of January – December, 2017 has been received and is being processed.

Summary of Faults

S/N	Service	No. of Fault	No. Resolved	No. Pending	Remarks
1	Air Conditioners	127	100	27	
2	Electrical System	34	28	6	
3	Plumbing System	59	52	7	
4	Carpentry	131	6	125	

► **TRANSPORT AND LOGISTICS**

S/N	Type of Vehicle	Qty	Repairs	Accident	Remarks
1	Nissan Patrol	3	5		
2	Nissan Sentra Saloon	8	2	1	Already repaired by the insurance Company
3	Nissan Pathfinder	11	14		
4	Toyota Prado Jeep TX/TXL	10	11		
5	Innoson Jeep	2	nil		
6	Peugeot Saloon Cars	8	5		
7	Innoson Bus (18 Seater)	1	1		
8	Toyota Coaster Bus	3	9		
9	Toyota Hilux	11	8		
10	Nissan Pick-up Van	1	1		
	Total	58	56		

► **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 (60) 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.
- **Staff Canteen:** The division supervises the staff canteen run by Lace Restaurant. A weekly 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 year under review, 9 Top Management Committee Meetings and 75 Committee Meetings and other engagements of the Fund were serviced accordingly.
- **Maintenance of Photocopiers:** The Fund's photocopiers are being maintained and serviced by the division through Electro Hall and Nashuatec with whom the Fund has retainership contract. However, during the year the retainership contracts expired and were not renewed by the Fund. The maintenance of the photocopiers are now being done through designated technicians. The division has so far repaired twenty three 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 2017 fumigation exercises were carried out in June and December 2017.

Procurement

- ▶ 26 award letters were issued to different contractors for the supply of various items;
- ▶ Submitted the year 2017 Procurement Plan to the Bureau of Public Procurement in line with the PPA Act, 2007;
- ▶ Updated contracts awarded on the BPP template;
- ▶ Updating of Purchase Orders issued and items received into Stores via the Stores Receipt Voucher;
- ▶ Preparation of Bid Documents for year 2017 procurement activities;
- ▶ Published the General Procurement Notice (GPN) for year 2017 procurement activities of the Fund;
- ▶ Published the Specific Procurement Notice (SPN) and Expression of Interest (EoI) advert for the year 2017 Procurement activities of the Fund as well as a Corrigendum;
- ▶ The Technical Bids for the SPN & EoI was opened with a total of 5 lots for SPN and 4 lots for EoI respectively;
- ▶ The year 2017 Procurement Planning Committee was constituted on 20th February, 2017 with membership cutting across all Departments of the Fund. The Procurement Division serves as the Secretariat of the Committee;
- ▶ The Financial Bids of successful bidders (SPN) was opened on 17th November, 2017; and
- ▶ The 2017 Bids Evaluation Committee was inaugurated on 6th November, 2017 with 11 members representing Departments/Units of the Fund.

MAJOR ACHIEVEMENTS

- ▶ All staff of the Fund went through at least one training programme;
- ▶ Four (4) staff are currently on study leave with pay;
- ▶ All the Fund's insurance policies were renewed except the one expiring in December 2017;
- ▶ Delicate medical cases were handled with utmost urgency, thereby saving life;
- ▶ Streamlined process for the issuance of referral letters to retainership hospitals;
- ▶ All Staff due to retire in 2018 have successfully completed their documentation with National Pension Commission;
- ▶ The Fund recently took responsibility of paying the medical bills of three major surgeries carried out on Mrs. Florence Wogu, wife of Arc. Uchendu Wogu, Olayinka Saheed, a staff with the Monitoring and Evaluation Department and the spouse of Ahmed Ali. All surgeries were successful. Another staff who received medical assistance in 2015 for treatment abroad is due for a follow-up and the Fund has assisted in paying her medical bills and flight fare;
- ▶ Bereavement Assurances and Hospitality allowances were given to all eligible staff;
- ▶ Early procurement and distribution of welfare packages before any festive periods;
- ▶ Improvement on file finding time. It was about 10 to 15 minutes to find and get out file upon request. But with the organization of the deep, the time was reduced to less than 5 minutes;
- ▶ Successfully completed the Junior staff promotion exercise without any hitches;
- ▶ Introduction of monthly sectional meeting/ training for performance improvement within the unit.
- ▶ Drastic reduction in the number of fault reported on air conditioners, electrical and plumbing works;
- ▶ Reduction in the quantity of diesel procured due to effective monitoring;

- ▶ All the vehicles in the Fund's fleet are in good and serviceable condition;
- ▶ Reduction in the total bills for catering and fumigation services;
- ▶ Proper documentation of Procurement records;
- ▶ Continuous Automation of store inventory;
- ▶ Prompt evaluation of bids by the Bids Evaluation Committee;
- ▶ Commendation by the Auditors from the Auditor General's office with regards to accurate store inventory records and store management;
- ▶ Successful completion of labelling of the Fund's assets in the month of September, 2017;
- ▶ Development of the section standard operating procedures (SOP);
- ▶ Preparation of job description for team;
- ▶ Introduction of personal file with rubber seal to avoid easy mutilation of the files;

CHALLENGES

- ▶ Late submission of completed performance evaluation forms by Departments/Units
- ▶ The APER assessment highlighted the fact that most staff do not have clear schedule of duties thereby making APER Assessment difficult;
- ▶ Analysis of completed APER forms show that line supervisors most times do not agree on performance targets at the beginning of each appraisal period;
- ▶ Departments/Units process request for assistance from institution/organizations instead of forwarding same to Human Resource Management Department where the schedule is domiciled;

- ▶ The Department has not been able to successfully process the refund of contributions made by retired staff from the FMB due to a back log of remittances from the Finance and Investment Department;
- ▶ Insufficient seed funds for the Housing Committee has made it difficult for the Staff Housing Loan Committee (SHLC) to fulfil all staff housing loan requests;
- ▶ Inadequate work space and cabinets
- ▶ It was observed that we had more carpentry faults reported in 2017 (131) than (125) in 2016. The major challenge encountered was that only 6 carpentry faults reported was rectified, this is due to the fact that faults were majorly change of drawers and cabinet locks which are not part of the facility management contract. They have to be processed as additional works.
- ▶ The Fund currently has only 18 cleaners assigned for the entire five floors of the building and the amount paid to each cleaner cannot be called a living wage;
- ▶ The 650KVA generator is not able to serve TETFund building at peak period during the day as it becomes overloaded due to additional new air conditioners and office equipment that were installed in the building;
- ▶ The two (2) operational Lifts in TETFund building usually stop when there is low voltage supply or power outage from AEDC and this tends to affect the operations of the lifts;
- ▶ The Fire-fighting equipment in the Fund needs to be upgraded. The Fire alarm system, Smoke detectors and Fire Hose reels need to be upgraded/activated to enhance fire safety in the premises;
- ▶ Late notification for meetings and sometimes delay in the submission of catering services request form tends to affect service delivery;
- ▶ Encroachment on Procurement Functions: One of the greatest challenge is the practice by Departments requesting for goods/services trying to influence the vendor selection and award process contrary to the PPA 2017;
- ▶ Delay in getting technical inputs from user Departments/Units;

- ▶ Inability of Departments/ Units in understanding and embracing the policy of operating a central procurement process;
- ▶ Delay in obtaining necessary information from user Departments/Units needed to initiate due process;
- ▶ Petitions from aggrieved bidders thereby stalling the procurement process;
- ▶ Incessant demand for procurement records/documents of the Fund by various bodies including Non-Governmental Organizations (NGOs), Civil Society Organizations (CSOs) etc. which constitute hindrance;

Recommendation

- ▶ All request for assistance from institution/organizations should be routed through Human Resource Management Department where the schedule is domiciled;
- ▶ Line supervisors should ensure that they agree on performance target with their supervisees at the beginning of each appraisal period;
- ▶ The number of cleaners engaged by the Fund should be increased to ensure a more clean environment and their pay should be increased;
- ▶ There is the need to procure a 1000KVA Generator to complement the existing 800KVA;
- ▶ There is the need to provide UPS for the lifts to enable them work for some time, whenever there is power outage
- ▶ The need to encourage and ensure high level of synergy between the HRM and other Departments/Units in terms of procurement activities;
- ▶ Flexible information system (quick response to request);
- ▶ Non-interference with the procurement processes by Departments/Units;

- ▶ Involvement of the Staff of the Division to witness the bids opening exercise in the beneficiary's institution's which will go a long way in assisting the Fund to check the level of compliance with the PPA 2007.

Outstanding Activities

- ▶ The 2017 Senior Staff promotion exercise;
- ▶ The 2017 Management Staff Promotion Interview; and
- ▶ Staff Confirmation

Conclusion

- ▶ The Department has made tremendous contribution to the Fund's mandate by ensuring that every staff is been taken care of by way of promotion, remuneration, conducive working environment, welfare, adequate work tools etc.
- ▶ The Department wishes to use this opportunity to thank the Management for the great investment it made in staff on the above stated areas and is confident that the benefits of the huge investment would become manifest in the overall performance of the Fund in the coming year 2018.

DEPARTMENT OF CORPORATE PLANNING AND DEVELOPMENT

1.0 INTRODUCTION

The Department of Corporate Planning & Development is one of the four pioneer departments of the Fund. The Department has two divisions namely; Revenue Monitoring and Budget & Planning.

The department's major responsibility is to ensure that funds are available for intervention activities in the nation's public tertiary institutions through effective monitoring of the 2% education tax collections from registered companies in Nigeria by the Federal Inland Revenue Services (FIRS).

The overall performance of TETFund intervention activities actually depend on revenue generated from education tax as well as strategies employed in the allocating the funds to Beneficiary Institutions

The departments' primary objectives includes:

- i. To proactively monitor the assessment and collection of Education Tax by FIRS, and ensure the transfer of same to the Education Tax Pool Account with Central Bank of Nigeria.
- ii. To ensure continuous and effective co-operation & collaboration with the Federal Inland Revenue Service especially as it relates to the ET collections.
- iii. To engage with the Fund's beneficiaries on development of project/programmes as contained in their individual institutional strategic plan.
- iv. To carry out continuous needs analysis which will serve as a guide for policy making and strategic planning for the tertiary education sector.
- v. To develop strategic plans that will help benefitting institutions come up with projects that are responsive to the changing education needs of the Nigerian public.

2.0 FUNCTIONS

The Department is made up of two (2) Divisions namely:

- Revenue Monitoring; and
- Budget and Planning

The Department through these Divisions carry out the following functions;

2.1 Revenue Monitoring Division

- i. To proactively monitor the assessment and collection of Education Tax by FIRS through routine visit to FIRS field offices;
- ii. To analyze monthly returns submitted by FIRS to ascertain the degree of compliance with the set targets;
- iii. To organize reconciliation meetings with FIRS and relevant government agencies to address issues on ET collection and ET Pool Account Statement with CBN on monthly basis;
- iv. To establish and update database on ET collection and assessment;
- v. To plan and execute Education Tax Arrears Drive in conjunction with FIRS;
- vi. To plan Biennial Taxpayers Forum for the purpose of educating taxpayers on the activities of the Fund; and
- vii. To organize the annual Joint TETFund/FIRS Interactive Forum as a feedback mechanism between the two organizations.

2.2 Budget and Planning Division

- i. To initiate, co-ordinate and facilitate strategic planning activities of departments/units of the Fund with the intension of ensuring that the objectives of the Fund are met;
- ii. To collect, collate, store and analyze data to determine Beneficiaries' needs in the Public Tertiary Education Sector (Needs Analysis);
- iii. To prepare and update the compendium of TETFund Intervention Projects nationwide;
- iv. To prepare TETFund Annual Intervention Budget and monitor the implementation of the Budget by setting targets and developing mechanisms to ensure compliance;
- v. To issue letters of allocation to enlisted and qualified Beneficiaries based on the approved annual intervention Budget;
- vi. To monitor the intervention budget and provide progress report to Management;
- vii. To organize Capacity Building Programmes for stakeholders in the public tertiary education sector with the view of achieving efficiency in the utilization of the Education Tax; and
- viii. To liaise with relevant regulatory agencies to obtain current accreditation reports on institutions and use such to appraise TETFund intervention programmes/projects.

3.0 ACTIVITIES AND ACHIEVEMENTS OF THE DEPARTMENT

During the year 2017, the department successfully carried out some activities that are crucial to the realisation of the mandate of the Fund. These activities include:

a) Education Tax Collection for Year 2017

The table below showed the ET collection from 2017 on month by basis. The total collection was ₦154,957,367,063.60 as against the target of ₦188,723,500,008.00.

S/N	MONTH	TARGET	ET COLLECTION
1	JANUARY	15,726,958,334.00	31,313,801,899.48
2	FEBRUARY	15,726,958,334.00	1,069,605,116.20
3	MARCH	15,726,958,334.00	1,546,889,845.27
4	APRIL	15,726,958,334.00	1,818,716,775.48
5	MAY	15,726,958,334.00	4,222,162,872.42
6	JUNE	15,726,958,334.00	18,897,196,401.98
7	JULY	15,726,958,334.00	32,551,553,395.08
8	AUGUST	15,726,958,334.00	11,462,720,694.66
9	SEPTEMBER	15,726,958,334.00	16,086,221,445.24
10	OCTOBER	15,726,958,334.00	30,672,083,185.76
11	NOVEMBER	15,726,958,334.00	1,847,231,199.54
12	DECEMBER	15,726,958,334.00	3,469,184,232.49
TOTAL		188,723,500,008.00	154,957,367,063.60

The analysis of the above table showed a collection performance of 80%. The recession that the Nigerian economy experienced recently has been adduced as reason for the inability to meet the set target for the year 2017.

b) 1-Day Interactive Meeting with TETFund Beneficiaries

Aims and Objectives

- i. To appraise compliance status of guidelines for accessing TETFund Intervention Funds.
- ii. To deepen existing relationship with all Beneficiaries Institutions.

Achievements

- i. Distribution of 2016 Allocation Letters to 183 Beneficiary Institutions.
- ii. The One-day Interactive Meeting with Heads of Institution was successfully carried out.

c) Status of Enlistment as TETFund Beneficiaries

Aims and Objectives

- i. To ensure qualified Beneficiary Institutions are not deprived of being enlisted.
- ii. To ensure compliance with laid down guidelines for accessing Intervention Funds.

S/N	STATUS OF INTENDING BENEFICIARY INSTITUTIONS	NUMBER OF INSTITUTIONS
1	Awaiting BOT approval	10
2	Undergoing Enlistment Processes	5
TOTAL		15

List of Institutions Awaiting Bot Approval

- i. College of Education, Billiri, Gombe State.
- ii. College of Education, Lanlate, Oyo State.
- iii. Federal Polytechnic, Ukana, Akwa-Ibom.
- iv. Port Harcourt Polytechnic, Rumuola, Rivers State.
- v. University of Medical Sciences, Ondo State.
- vi. Ogun State Institute of Technology Igbesa.
- vii. Edo State University Iyamho.
- viii. The Oke-Ogun Ploytechnic Saki, Oyo State.
- ix. Federal Polytechnic Ile-Oluji, Ondo State.
- x. The Ibarapa Polytechnic Eruwa, Oyo State

List of Institutions at Various Levels of Enlistment

- i. National Institution of Construction Technology Uromi, Edo State.
- ii. Ondo State University of Science & Technology Okitipupa.
- iii. Air force Institute of Technology, Kaduna State.
- iv. The Technical University Ibadan, Oyo State.
- v. Bauchi State College of Education, Kangere.

d) 2017 Nationwide Visit to All Firs Field Offices between 10th October – 30th November, 2017.

The exercise was carried out by staff of the Fund divided into 28 groups to enable them cover 110 FIRS field offices nationwide which include 9 Large Tax Offices (LTO), 9 Medium Tax Offices (MTO) and 92 Micro Small Tax Offices (MSTO).

The teams met with the various Officers in charge of ET collection who availed them all the necessary documents needed for the reconciliation exercise.

e) List of Submission Received on TETFund Advocacy and Publicity Intervention as at January 2018

List of Institutions that have been notified through Letters

- i. Obafemi Awolowo University Ile-Ife
- ii. University of Calabar

List of Institutions at Various Levels of Vetting Process

Universities

- i. Federal University of Petroleum Resources, Efurun Delta State
- ii. Ibrahim Badamasi Babangida University, Lapai Niger State
- iii. Taraba State University, Jalingo Taraba State
- iv. National Open University of Nigeria, FCT Abuja
- v. Northwest University Kano, Kano State
- vi. Federal University, Kashere Gombe State
- vii. Federal University Otuoke, Bayelsa State
- viii. Federal University of Technology, Minna Niger State
- ix. Nnamdi Azikiwe University, Akwa Anambra State
- x. Federal university Gusau, Zamfara State
- xi. Federal University Dutse, Jigawa State
- xii. Nasarawa State University, Nasarawa State

Polytechnics

- i. Kwara State polytechnic, Ilorin, Kwara State
- ii. Federal Polytechnic Bali, Taraba State
- iii. Nuhu Bamalli Polytechnic, Zaria Kaduna State
- iv. Nassarawa state polytechnic, Lafia Nassarawa State
- v. The Federal Polytechnic, Illaro Ogun State
- vi. Adamawa State Polytechnic Yola, Adamawa State
- vii. Abia State Polytechnic, Abia State
- viii. The Federal Polytechnic, Bida, Niger State.
- ix. Kaduna Polytechnic, Kaduna State.

- x. Mai Idris Aloomo Polytechnic Geidam, Yobe state.

Colleges of Education

- i. Nigeria Army school of Education, Ilorin, Kwara State.
- ii. Aminu Saleh College of Education, Azare Bauchi State.
- iii. Federal College of Education, Pankshin Plateau State.
- iv. Federal College of Education, Zaria Kaduna State.
- v. College of Education, Ikere-Ekiti, Ekiti State
- vi. Akwa Ibom State College of Education, Afanh- Nsit, Akwa Ibom State
- vii. Umar Suleiman College of Education, Gashu'a, Yobe State
- viii. Osun State College of Education, Esa-Oke Bayelsa State
- ix. Kwara State College of Education (Technical) Lafiagi, Kwara State
- x. College of Education, Maru Zamfara State
- xi. Federal College of Education, Abeokuta, Ogun State
- xii. Tai solarin College of Education, Omu-Ijebu Ogun State
- xiii. College of Education Ekiadolor, Benin Edo State
- xiv. Micheal Otedola College of Primary Education, Epe Lagos State
- xv. Federal College of Education (Tech).Bichi, Kano State
- xvi. Kaduna State College of Education Giadan Waya, Kaduna State
- xvii. College of Education, Ikwo, Ebonyi State.

5.0 CHALLENGES CONFRONTING THE DEPARTMENT

- i. Slow pace of implementation of budgets by beneficiaries;
- ii. Delays in release of data by departments and units resulting in difficulty to track budget adequately;
- iii. Defaulting tax payers often relocate their offices without notifying FIRS as a way of evading taxes thereby, making it difficult for FIRS officials to track them;
- iv. Beneficiary Institutions need to encourage companies that are awarded contracts (especially TETFund projects) to pay their taxes faithfully and regularly; and
- v. The extension of tax holidays to some pioneer companies may require review to actualize genuine cases.

6.0 SOLUTIONS

- i. There is need to sensitize beneficiary institutions on the guidelines for accessing the Fund's interventions to enable them access their allocations seamlessly;
- ii. There is need for departmental synergy to ensure easy flow of information to improve efficiency;
- iii. There is need to collaborate with relevant agencies like Corporate Affairs Commission to bring tax defaulters into FIRS tax net;
- iv. There is need to engage the Federal Government to initiate policy that would regulate tax exemption t actualize genuine cases.

7.0 CONCLUSION

In pursuance of the mandate of the Fund, the Department has carried out its duties diligently and as a result there is effectiveness in service delivery not only by the Fund but also the Benefiting Institutions of TETFund interventions.

DEPARTMENT OF PROJECTS MANAGEMENT

THE FUNCTIONS OF PROJECT MANAGEMENT DEPARTMENT

- Vet and Reconcile Project submissions in line with given allocations and obtainable best practices;
- Recommend projects for Approval if okay;
- Monitor the Due Processes for contractors' engagement through attendance of Bid Openings at the Beneficiaries' Institutions.
- Recommend funds disbursement after the Due Process in installments;
- Monitor stage development of projects until completion for designated projects in conjunction with the Monitoring & Evaluation (M&E) Department;
- Documents and archives approved project information in digitized Data bases.

► Other Ancillary Activities of the Department:

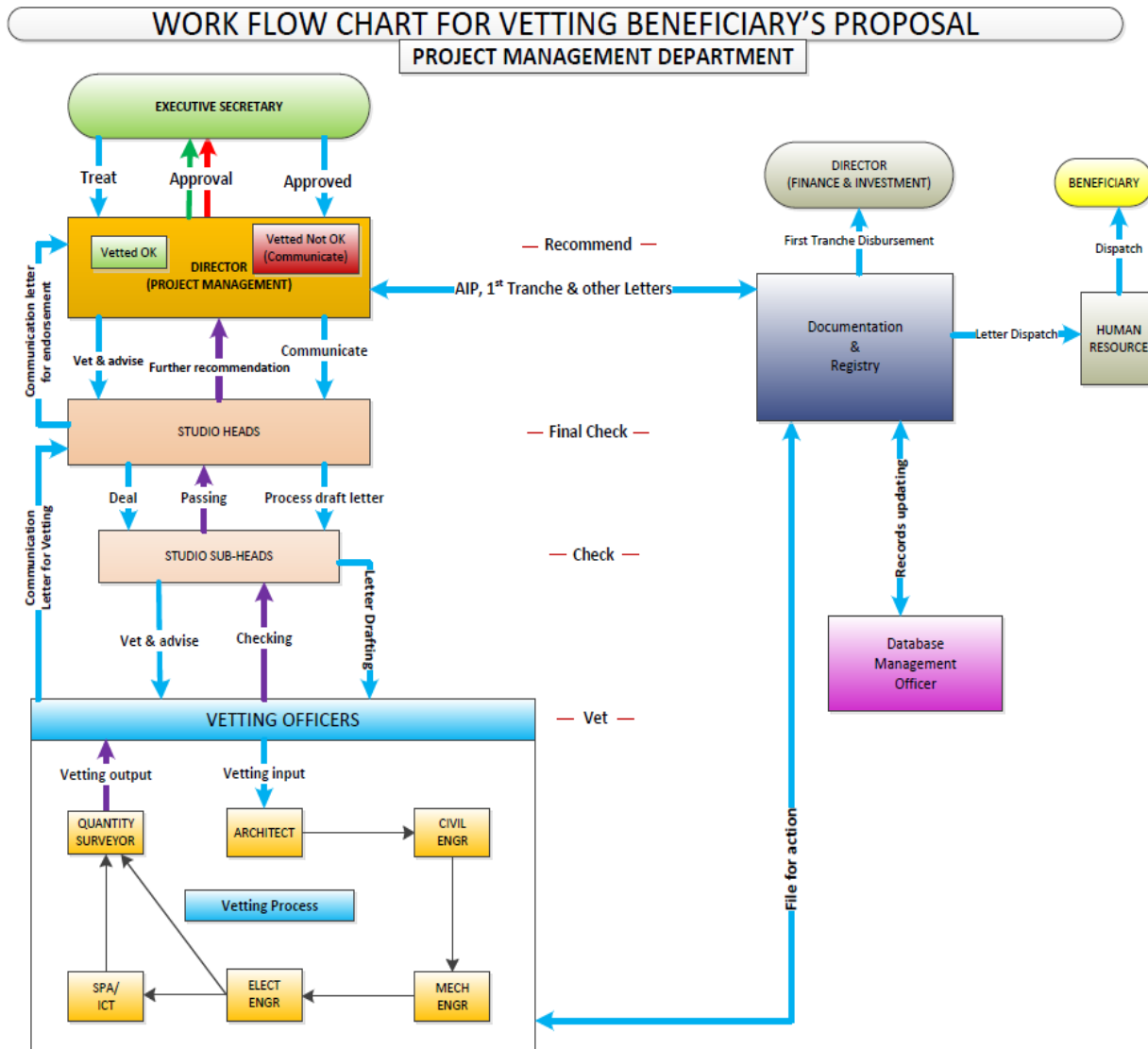
- Translating Board Policies to action as it concerns project development/intervention,
- Develop position papers on projects and present to the BOT;
- Acts as Secretariat of the Projects Committee of the Board under the direction of the Executive Secretary;
- Corresponding with beneficiaries on issues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

THE DEPARTMENT'S STAFF STRUCTURE – 2017

Staff Strength in Total = 42

- ▶ **24No. Core Professionals** – (Architects, Engineers, Q.S.) comprising:
 - 1No. Head
 - 2No. Assistant Director
 - 3No. Principal Officers (comprising 1No. Engineer, 1No. Quantity Surveyor & 1No. Architect)
 - 4No. Senior Officers (comprising 1No. Architect, 2No. Quantity Surveyors & 1No. Senior Program Analyst)
 - 14No. Officers (comprising Engineers, Quantity Surveyors, Architects, Planners, etc.)
- ▶ **13No. Administrative/Support Staff**
- ▶ **5No. NYSC/I.T Staff (Adhoc)**

THE DEPARTMENT'S WORKFLOW CHART – 2017



PROJECT INTERVENTION ACTIVITIES OF THE PROJECT MANAGEMENT DEPARTMENT

i.) Summary of Beneficiaries' project proposals vetting and reconciliation — 2017

S/N	Month	No. of AIPs Processed	No. of 1st Tranche disbursed	Total AIPs & 1st Tranche
1	January	4	6	10
2	February	5	2	7
3	March	5	9	14
4	April	2	3	5
5	May	0	6	6
6	June	10	4	14
7	July	3	1	4
8	August	34	3	37
9	September	13	7	20
10	October	1	6	7
11	November	0	17	17
12	December	3	18	21
	Total	77	82	162

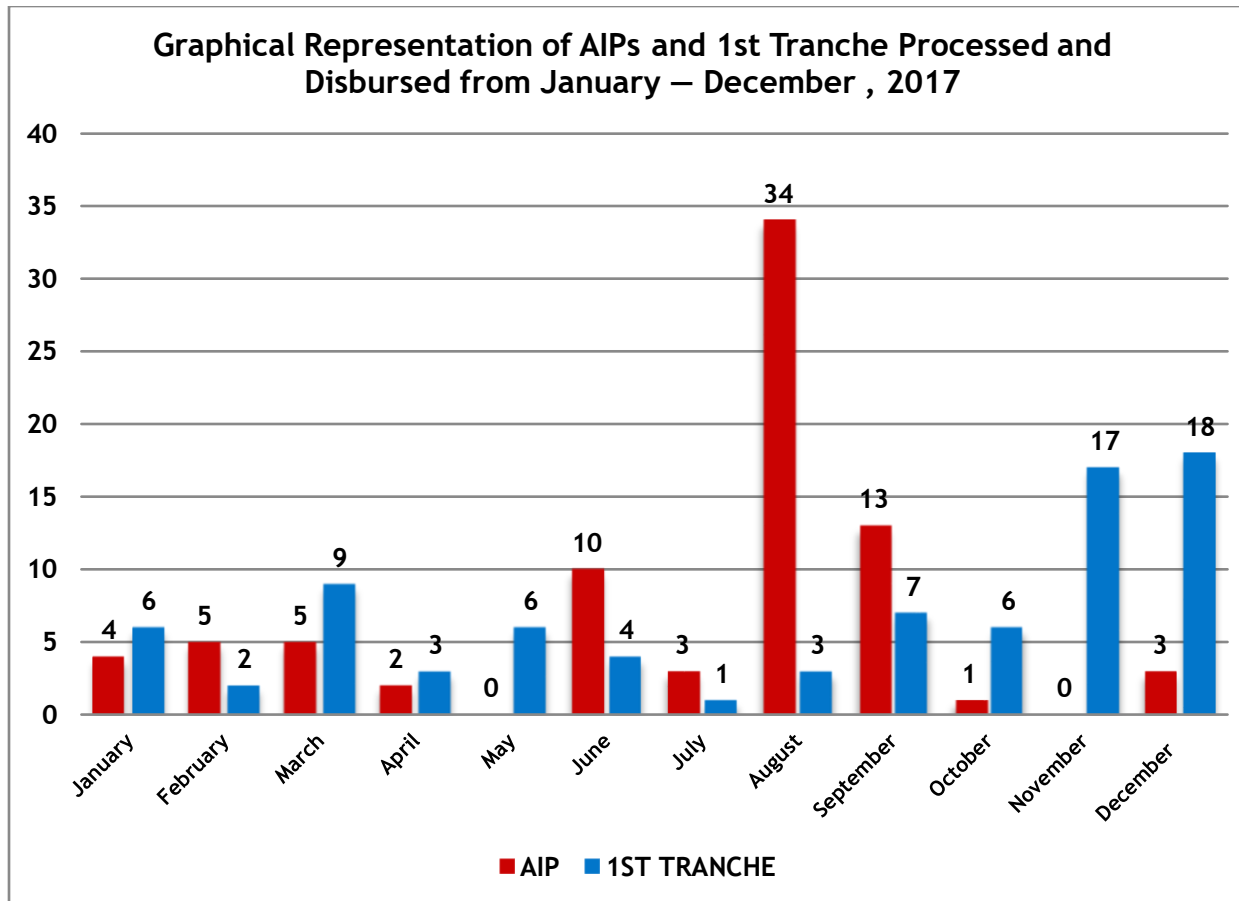


Figure 1: Graphical representation of AIPs and 1st tranche processed and disbursed from January – December, 2017.

From the above and within the period under review, the underlisted sum had been processed as first tranche to the respective Institution category for various intervention lines:

S/N	Category of Institution	No. of Institutions	Amount so far released
1	Universities	28	6,761,816,911.28
2	Polytechnics	33	5,918,951,017.09
3	Colleges of Education	31	4,566,238,910.99
	Total	92	17,247,006,839.36

ii.) Verification Visits for Project Maintenance Intervention

Summary of Monthly Verification Visits to Institutions in respect of Project Maintenance Intervention from January - December, 2017		
S/N	Month	No. of Visit
1	January	1
2	February	1
3	March	2
4	April	-
5	May	-
6	June	2
7	July	4
8	August	6
9	September	3
10	October	6
11	November	3
12	December	1
	Total	29

iii.) Witnessing of Tender Opening

Summary of Monthly Tender Opening Visits to Institutions from January - December, 2017		
S/N	Month	No. of Visit
1	January	1
2	February	2
3	March	2
4	April	-
5	May	2
6	June	2
7	July	-
8	August	6
9	September	3
10	October	11
11	November	10
12	December	8
	Total	47

iv.) Unbundling of Project Interventions

Following the approval of Management to allow unbundling of completed project(s) under particular year(s) intervention, requests had been received from some Institutions, and were accordingly addressed on their merits.

See the table below:

S/N	Institution	Intervention	Remark
1.)	Ekiti State University, Ado-Ekiti	Year 2014 High Impact [Phase 5]	Unbundled
2.)	Niger-Delta University, Wilberforce Island	Year 2011 High Impact [Phase 1]	Unbundled
3.)	University of Jos	Year 2010 Special Project [Batches 1, 1A & 5]	Unbundled
4.)	Federal College of Education, Kontagora	Year 2009 Special Project	further details required
5.)	University of Uyo	Years 2009 - 2012 Annual Project	In process
6.)	Kaduna State University, Kaduna	Years 2011 - 2013 Annual Project	In process
7.)	Federal Polytechnic, Idah	Years 2011 - 2014 Annual Project	<ul style="list-style-type: none">- Request not admissible.- Only 3 out of 15 projects completed.- 2nd tranche not yet accessed.- No basis for unbundling.

v.) Project Reprioritization Requests from Beneficiary Institutions

Requests for reprioritization of some components of project intervention were received from some Beneficiary Institutions, and had accordingly been processed based on their merit; even though these requests had been causing distraction to the general work processes in the Department:

S/N	Institution	Intervention	Remark
1	Adekunle Ajasin University	Year 2011 - 2014 Annual	Processed
2	Ahmadu Bello University, Zaria	Year 2010 - 2013 Annual	Processed
3	Ahmadu Bello University, Zaria	Year 2009 SIP	Processed
4	Abubakar Tafawa Balewa University, Bauchi	Year 2014 Special Project	Processed
5	Hussaini Adamu Federal Polytechnic, Jigawa	Year 2013/2014 Annual	Processed
6	Elkanemi College of Education	Year 2015 Annual	Processed

vi.) Assessment of Cases of Natural Disasters

Within the period under review, the Fund received requests for assistance from some 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	Usman Danfodio University, Sokoto	Power House	Verified
2	Niger State Polytechnic, Zungeru	Administrative Building	Verified
3	Federal College Education (Tech), Gusau	Integrated Science Office Block	Verified
4	Federal University of Tech, Owerri	ICT Building	Verified

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.

Verification Visits to the Reported Cases of Rainstorms in Beneficiary Institutions			
S/N	Institution	Affected Structure	Remark
1	Federal University, Birnin-Kebbi	Clinic Building, 4No. Lecture Theatre, Physics Labs, Data Centre, etc	verified
2	Federal College of Education, Abeokuta	Lecture Halls, Staff Offices, Central Admin, Student Hostels	verified
3	Adamu Augie College of Education, Argungu	School of education complex, a block of triple lecture hall, Auditorium	verified
4	Federal Polytechnic, Ekowe	Affected building not indicated	Not yet verified

vi.) Assessment of Cases of Natural Disasters

- ☐ The Department served as the Secretariat of the Clinic, along with some personnel from Human Resource Department, and was able to turn out comprehensive report on the status and issues as they affected each line of intervention in all the Beneficiary Institutions of the Fund nationwide.
- ☐ The outcome of the Clinic has solved many lingering problems with Beneficiary Institutions.
- ☐ It also aided harmonization of the Beneficiaries' project records within the Fund.
- ☐ The exercise was unprecedented and a huge success to the Fund.

vii.) Access Clinic

- ☐ The Department served as the Secretariat of the Clinic, along with some personnel from Human Resource Department, and was able to turn out comprehensive report on the status and issues as they affected each line of intervention in all the Beneficiary Institutions of the Fund nationwide.

viii.) Sensitization Workshop

- ☐ As part of the efforts of TETFund at complementing the conduct and impact of the concluded Access Clinic, and for improving Beneficiary Institutions' access of the intervention funds, the Department participated, through key paper presentation, in the recently conducted Sensitization Workshop for Beneficiary Institutions in all the six (6) geo-political zones of the Country.
- ☐ The exercise was also a revelation and huge success to the Fund.

STAR ACHIEVEMENTS/SUCCESSSES OF THE DEPARTMENT

- ☐ Improvement on turn-around time between receipt of proposal and recommendation for approval;
- ☐ Production of robust Report of TETFund Access Clinic for Beneficiary Institutions Nationwide

THE CHALLENGES IN THE DEPARTMENT

► Internal Challenges:

- ☐ Inadequate Office Spaces, especially as we now have an enlarged work force;
- ☐ Inadequate working tools such as Consumables (i.e. Printers ink), etc.
- ☐ Inadequate space for archiving files/documents of current and completed projects
- ☐ AIP Document Security to minimize exposure of baseline prices that could compromise the tender process,
- ☐ Beneficiaries inability to comply fully with or circumvent Due Process & TETFund guidelines, thus resulting in delays in accessing funds
- ☐ Fluidity of Market Rates, arising from foreign exchange fluctuation, which is a threat to effective and/or timely project vetting.

► External Challenges (Beneficiary Institutions’):

The effect and impact of the Access Clinic and Sensitization Workshop conducted for the Beneficiary Institutions, have seen to them noting most of the earlier identified challenges; and improvements had accordingly been noted in the address of some of the challenges. However, improvements are still expected in the following areas:

- ❑ Insufficient Documentation to substantiate the proposed project, e.g.,
 - Lack of supporting invoices for procurement projects.
 - Defective Architectural Design, Bill of Quantities, Structural Design, Mechanical and Electrical Designs.
 - Lack of sample photographs, brochures and detailed technical specification for specialized and high cost equipment.
 - No dilapidation schedules and photographs showing state of disrepair for rehabilitation projects.
- ❑ Inadequacies in the observance of the Due Process in the engagement of contractors, which occasionally leads to many petitions from aggrieved bidders and issuance of queries by the Bureau of Public Procurements (BPP) resulting in the delay of release of funds for the commencement of projects execution.
- ❑ Incessant project re-prioritization, and in some cases abandonment arising from change of Heads of Institution and improper transition or handing-over.

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 is responsible for ensuring that the Fund gets value for money paid out to beneficiaries for their physical infrastructure and tangible intervention projects 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.

2.0 FUNCTIONS OF MONITORING AND EVALUATION DEPARTMENT

- To carry out monitoring and evaluation of on-going projects so as to assess their progress and remedy bottlenecks in the course of implementation;
- To carry out inspection visits for release of the second and Final tranches across infrastructure-based interventions;
- To recommend release of the applicable subsequent tranche of funds upon satisfactory completion of the intervention projects;
- To report on thorny on-going interventions for which Management attention is required;
- To submit monthly progress reports of the Fund's intervention activities for which the Monitoring & Evaluation Department have primary jurisdiction over; and
- To carry out impact assessment of the Fund's intervention projects and programmes in the benefitting institutions.

3.0 STRUCTURE OF THE DEPARTMENT

3.10 The Monitoring and Evaluation Department is made up of three distinct Divisions, namely:

- ❖ Project Monitoring and Evaluation Division (PMED)
- ❖ Interventions Impact Assessment and Evaluation (INIAD)
- ❖ Project Analysis and Documentation (PRAD)

3.20 Project Monitoring and Evaluation Division (PMED):

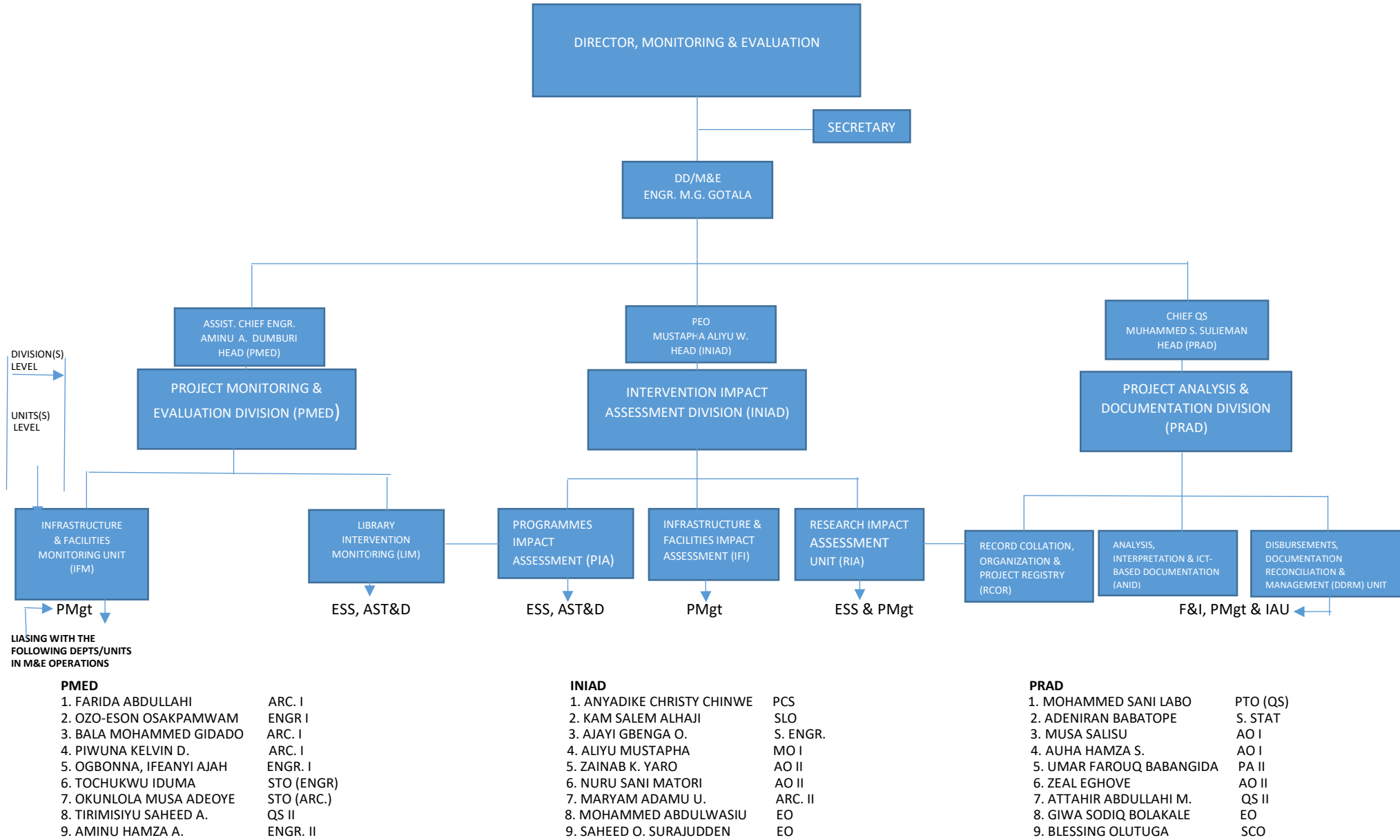
This involves routine checking and tracking of projects/ programmes performance which includes tracking of project cost and timelines as well as proffering remedies to bottlenecks.

3.30 Intervention Impact Assessment Division (INIAD):

This is a critical assessment of intervention projects and programmes with a view to determine whether the objectives of the intervention have been achieved. It also helps to generate policies to direct further interventions.

3.40 Project Analysis and Documentation Division (PRAD): This involves digital records keeping of the Fund's intervention projects and creating effective and functional photo bank for real time update, easy accessibility and retrieval.

ORGANOGRAM AND STRUCTURE OF MONITORING AND EVALUATION DEPARTMENT, TETFUND



4.0 DEPARTMENTAL ACTIVITIES

4.10 Monitoring Activities

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

- Monitoring and Evaluation of On-going projects
- Monitoring for the release of second and final tranches of funds.

4.1.1 Monitoring and Evaluation of On-going Projects

The Department has consistently been carrying out monitoring and evaluation of on-going projects in various beneficiary Institutions. The number of visits to projects under this category are usually determined sometimes from requests from beneficiary institutions to facilitate further releases and at other times 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 letter.

4.1.2 On receipt of the letter of 1st tranche from the PM and ESS Departments, the M&E activates a letter to the beneficiary institution to request for requisite contract documents including the Programme of Works. Other things the Department requests are:

- Minutes of Site Meetings and Progress Photographs (A template of this was prepared in the Department)
- Performance Bond (*mandatory*) and Contractor's All-Risk Insurance (*optional*)
- Requirements for Building Construction Works (a Checklist is available for vetting of documents submitted for further release of funds)

4.1.3 Monitoring for Release of the Second (2nd) and Final Tranches for Infrastructure-based and Library Projects

Within the reporting period from January to December 2017, the following have been accomplished from the monitoring activities.

The Fund had inspected a total no. of **two hundred and forty (240)** intervention projects in the beneficiary Institutions nationwide for the release of 2nd and final tranches. **One hundred and thirty nine (139)** intervention projects had been completed satisfactorily while **One hundred and one (101)** intervention projects were at various stages of completion.

It is noteworthy that a total no. of **fifty (50)** beneficiary Institutions had been communicated on various outcomes of TETFund intervention projects that were not satisfactorily executed.

A total of **411 no.** intervention projects had been processed for disbursements, amounting to twenty two billion, nine hundred and twenty seven million, five hundred and thirty four thousand, one hundred and fifty three naira and seventy one kobo (**₦22,927,534,153.71**).

The breakdown of the monitored TETFund intervention projects and the corresponding disbursements within the period under review is shown in the tables below.

Table 1. The Monitored TETFund Intervention Projects for Release of Second and Final Tranches (January – December, 2017)

S/N	Month	No. of Completed Intervention Projects	No. of Intervention Projects at various Stages of Completion (On-going)	Total No. of Intervention Projects Verified
1	January	6	2	8
2	February	7	1	8
3	March	23	20	43
4	April	16	7	23
5	May	18	11	29
6	June	15	15	30
7	July	5	2	7
8	August	2	2	4
9	September	18	19	37
10	October	20	20	40
11	November	2	0	2
12	December	7	2	9
Total		139	101	<u>240</u>

Table 2: Summary of Monitored TETFund Intervention Projects for Release of Second and Final Tranches

Not Satisfactorily Executed.

S/N	Category	No. of Annual Projects	No. of Library Projects	No. of Special Projects	No. of Special High Impact Projects	Other Projects (Entrepreneurship & Fabrication)	Total
1	Universities	5	4	12	1	1	23
2	Polytechnics	1	1	4	1	2	9
3	Colleges of Education	4	3	10	1	0	18
	Total	10	8	26	3	3	<u>50</u>

**Table 3: Summary of Processed Disbursements of 2nd and Final Tranches on TETFund Interventions
(January - December, 2017)**

S/N	Tranche	Category	Amount (₦) Released for Annual Projects	Amount (₦) Released for Library Projects	Amount (₦) Released for Special Projects	Amount (₦) Released for Special High Impact Projects	Amount (₦) Released for Other Projects	Total Disbursement (₦)
1	2nd Tranche	Univ	4,029,220,000.00	0.00	1,638,647,032.08	1,537,825,658.73	91,950,000.00	7,297,642,690.81
		Poly	1,335,651,000.00	0.00	588,500,000.00	0.00	0.00	1,924,151,000.00
		COE	1,028,400,000.00	0.00	842,500,000.00	11,275,852.19	0.00	1,882,175,852.19
		OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
		TOTAL A	6,393,271,000.00	0.00	3,069,647,032.08	1,549,101,510.92	91,950,000.00	11,103,969,543.00
2	Final Tranche	Univ	1,621,800,000.00	326,550,000.00	2,211,750,000.00	492,053,387.50	40,500,000.00	4,692,653,387.50
		Poly	1,171,875,000.00	228,000,000.00	2,606,750,000.00	271,979,805.81	30,000,000.00	4,308,604,805.81
		COE	1,151,250,000.00	233,250,000.00	1,258,500,000.00	150,000,000.00	0.00	2,793,000,000.00
		OTHERS	0.00	0.00	29,306,417.41	0.00	0.00	29,306,417.41
		TOTAL B	3,944,925,000.00	787,800,000.00	6,106,306,417.41	914,033,193.31	70,500,000.00	11,823,564,610.72
	TOTAL (A + B)		10,338,196,000.00	787,800,000.00	9,175,953,449.49	2,463,134,704.22	162,450,000.00	22,927,534,153.71

Table 4: General Summary of Processed 2nd and Final Tranches on TETFund Interventions (January - December, 2017)

S/N	Month	No. of Processed Disbursements	2 nd Tranche (₦)	Final Tranche (₦)	Total Processed Disbursements (₦)
1	January	27	798,320,000.00	503,837,335.96	1,302,157,335.96
2	February	23	611,140,000.00	702,750,000.00	1,313,890,000.00
3	March	57	2,474,500,000.00	1,573,256,417.41	4,047,756,417.41
4	April	51	824,700,000.00	2,118,801,014.45	2,943,501,014.45
5	May	19	739,040,577.14	471,000,000.00	1,210,040,577.14
6	June	54	1,111,080,000.00	1,969,650,000.00	3,080,730,000.00
7	July	45	951,937,032.08	1,034,655,000.00	1,986,592,032.08
8	August	5	291,476,549.70	164431858.5	455,908,408.24
9	September	42	985,420,000.00	981,793,955.85	1,967,213,955.85
10	October	49	1,216,945,852.19	1,496,062,573.11	2,713,008,425.30
11	November	32	1,026,909,531.89	680,576,455.39	1,707,485,987.28
12	December	7	72,500,000.00	126,750,000.00	199,250,000.00
TOTAL		411	11,103,969,543.00	11,823,564,610.71	<u>22,927,534,153.71</u>

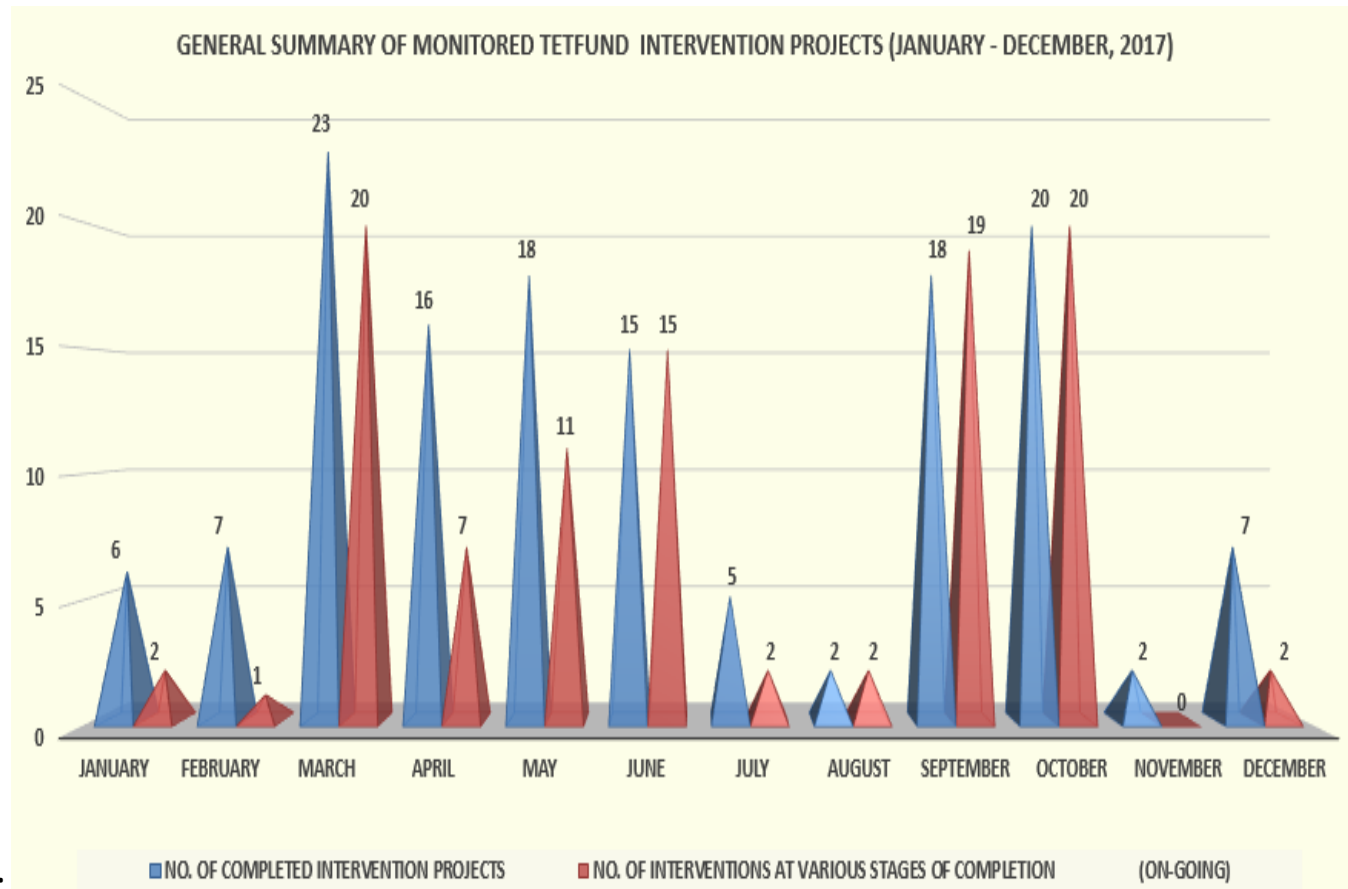
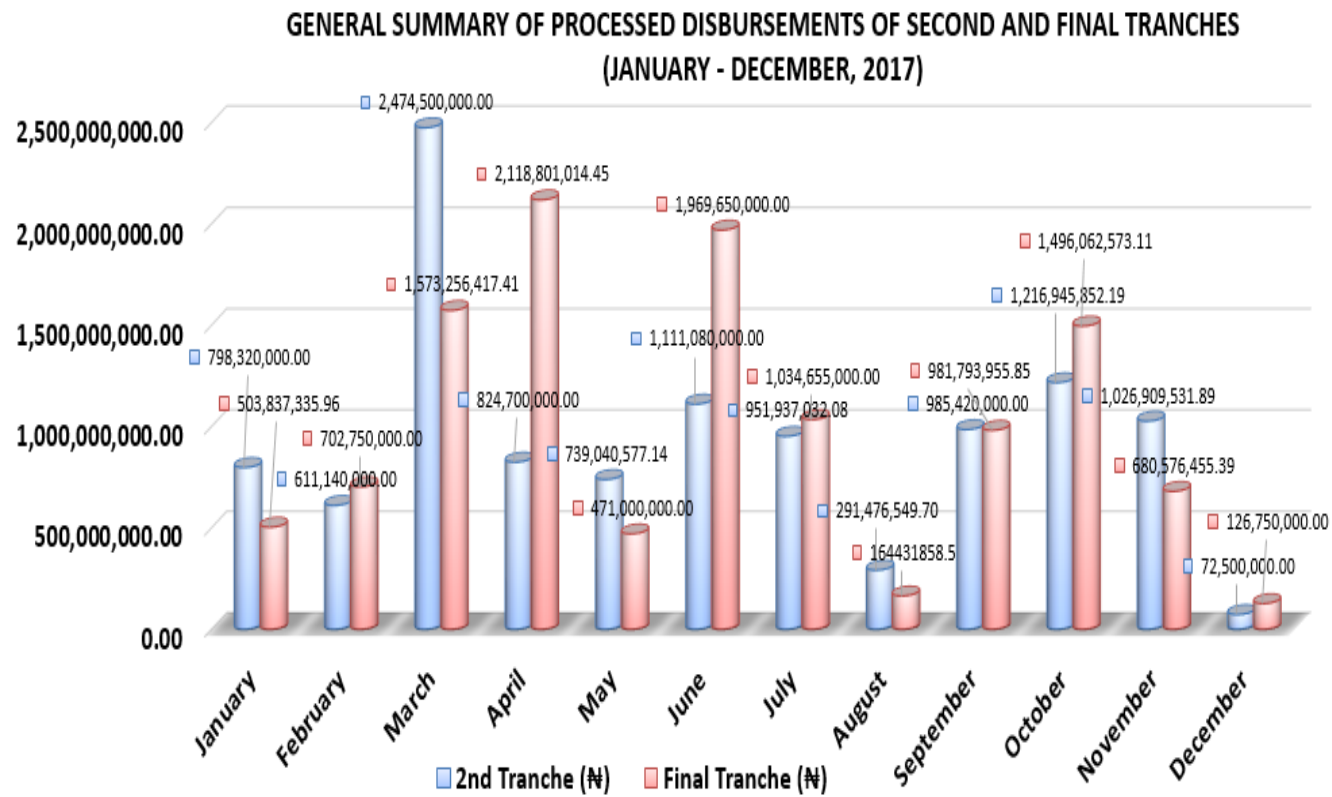


FIGURE 1:

FIGURE 2:



4.1.4 Post Mop-Up Disbursements. It should be noted that all intervention funds allocated earlier than and up to 2010 have been mopped up by directive of the Board of Trustees, whether the projects are on-going, or the allocations have not been accessed at all. The reflection of the mop up is usually done, where applicable, at the point of release of the 2nd and final tranches by the Audit Unit and by the Department.

4.1.5 Tranche Releases in Turns. The processing of disbursements is done in turns, that is, the disbursements are not jointly processed in case there are instances where a particular intervention is due for both 2nd and Final releases. The 2nd release will be done first, retired by the beneficiary before the Final release is then processed afterwards when the Audit unit issues a Clearance in this regard.

The details of disbursements and monitored intervention projects are attached for ease of reference.

4.20 Some observed Challenges militating against clearance for 2nd/Final releases include the following:

- i. Incomplete documentation of rendition documents
- ii. Non-inscriptions of the completed projects
- iii. Non-compliance with approved specifications
- iv. Non-completion of projects being requested for Final tranche
- v. Lack of Audit Clearance

4.30 Operational Methodology

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

- i. Use of Checklist developed in the Department to check for compliance with requisite returns and documentations;
- ii. Undertaking visitation to institutions to monitor intervention progress, and to ensure that the projects are being executed in line with approved specifications;
- iii. Recommending releases where applicable and communication where also applicable;
- iv. Monitoring is made all-involving in the Fund;
- v. For non-technical Departments, a system is employed to ensure that those who have been short-listed for visit in a previous schedule are not repeated until all in such Departments/Units have had their turns. This is being meticulously followed;
- vi. Projects of non-requesting beneficiaries are scheduled via the charted programme for inspection to monitor the work progress.

4.40 Key Performance Indicators (KPIs)

- 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.
- Carry out quarterly Impact Assessment exercise in beneficiary Institutions nationwide.
- Monthly production and submission of final reports to Management.

4.50 The Requirements for Release of 2nd and Final Tranches as reviewed

- i. Beneficiaries must show physical proof through photographs and account rendition that the 1st tranche has been fully utilized;
- ii. Verification visit by monitoring officers of the Fund;
- iii. Inscription of Projects at full completion;
- iv. Submission of two (2) copies of Financial renditions with a copy for the Internal Audit Unit (IAU) of the Fund;
- v. Issuance of Audit Clearance Certificate by the IAU to facilitate processing of funds. The Audit Clearance Certificate is issued based on submission of the following:
 - Payment Vouchers (PVs)
 - Financial Returns
 - Expenditure on Projects
 - Bank Statement of Account showing Lodgment of the 1st tranche and Payments from it.
 - Bank Reconciliation Statement
 - Progress Report on TETFund Form
 - Store Receipt Vouchers (SRVs) in the case of procurement projects
 - Copies of Valuation/Payment Certificates issued by the Consultant for Construction Projects.

5.0 Project Evaluation and Impact Assessment Exercise

The Department did not carry out any impact assessment exercise throughout the period in focus. The instruments however need to be reviewed in order to have better results when the exercise commences.

6.0 CHALLENGES OF THE DEPARTMENT

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

- i. Inadequacy of working tools such as centralized color printers for the three divisions of the Department;
- ii. Non-availability of printing ink due to the high volume of printing work of reports and photographs being done in the Department;
- iii. Poor ventilation in some offices of the Department as there is need for either split or roof air conditioners in the Department for optimum performance of the staff and computer systems.

7.0 ACHIEVEMENTS OF THE DEPARTMENT AND CONCLUSION

- Progress Tracking and Performance Evaluation;
- Ensuring Value for money in the Intervention projects;
- Ensuring compliance with specifications in beneficiaries' projects;
- Identifying and eliminating bottlenecks to Project implementation;
- Ensuring reduced time in disbursing funds due to beneficiaries if all necessary documents are available
- Consistent preparation and forwarding of Weekly and/or Monthly disbursements update to Management.
- The Department had been involved in monthly production and submission of final reports to Management.
- There is strong collaboration with all the Departments/Units and zonal offices in carrying out projects monitoring and evaluation.
- The Department has substantially kept to its Key Performance Indicators.

DEPARTMENT OF ACADEMIC STAFF TRAINING AND DEVELOPMENT

Preamble

The Academic Staff Training and Development (AST&D) Department is one of the Departments of the Fund with the responsibility of effective co-ordination and implementation of the various intervention lines domiciled in the Department for the overall attainment of the mandate of the Fund.

Functions of the Academic Staff Training and Development Department

- i. Ensuring the effective co-ordination as well as delivery of Academic Staff Training and Development Programmes 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 the 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 Academic Staff Training & Development (AST&D) intervention programmes;

- vi. Inspecting and verifying the deployment of fund's disbursed under the local and foreign components of the Academic Staff Training and Development 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.

Activities/Achievements for Year 2017

The Department recorded a lot of achievements, some of which include:

- i. 10,732 Teaching Practice Supervision in 66 public Colleges of Education.
- ii. Review of TETFund AST&D Guidelines, Processes and Modalities accessing and utilization of funds for better effectiveness and efficiency;
- iii. Removal of benchmarks from the foreign component of the AST&D Intervention & upward review of the amount for local component of the AST&D Intervention;
- iv. Sensitization of beneficiary institutions on Guidelines and Modalities for accessing TETFUND interventions funds with a view to raising awareness for effective and efficient service delivery as well as enhanced access of funds in respect of the various intervention lines domiciled in the department.
- v. Inspection and Verification visits were carried out to some identified institutions with flashpoint.
- vi. Achievements in AST&D Intervention for post graduate scholarship and Conference Attendance Intervention as shown in Tables 1 and 2 respectively:

Table 1: Summary of AST&D Intervention for post-graduate scholarship

S/N	Type of Beneficiary Institution	Ph.D. (Foreign)	Ph.D. (Local)	Masters (Foreign)	Masters (Local)	Bench-work	Total Scholars
1	Universities	281	420	47	81	64	893
2	Polytechnics	115	300	119	355	15	904
3	Colleges of Education	64	449	68	428	14	1,023
	Total	460	1,169	234	864	93	2,820

Table 2: Summary of Conference Attendance Intervention:

S/N	Type of Institution	LOCAL CONFERENCE	FOREIGN CONFERENCE	TOTAL
1	Universities	1544	504	2,048
2	Polytechnics	1309	186	1,495
3	Colleges of Education	1803	187	1,990
	Total	4,656	877	5,533

The major challenges faced by the Department are:

- i. Non-operation of a domiciliary account for TETFund foreign scholars as required by extant guidelines by some beneficiary institutions;
- ii. Payments to TETFund scholars by some beneficiary institutions the entire funds released for academic programmes instead of payments in tranches as dictated by extant guidelines;
- iii. Recommendation for sponsoring of teaching staff to attend workshops rather than academic conferences;

- iv. Requests for sponsorship for conferences and workshops organized by unrecognized bodies, particularly by teaching staff;
- v. Recommendation for sponsoring of non-teaching staff for TETFund AST&D Programme contrary to extant guidelines;
- vi. Surcharging of scholars by some beneficiary institutions on funds approved in respect of AST&D intervention programmes;
- vii. Lack of prompt release of funds to scholars by some beneficiary institutions in respect of AST&D and Conference programmes;
- viii. Change of conference, institutions and course of study by some scholars without recourse to the Fund;
- ix. Submission of funding proposals to the Fund by beneficiary institutions without due observance of extant guidelines;
- x. Submission of proposals by the beneficiary institutions without due consideration of their available allocation balance; and
- xi. Frequent requests by scholars for variation of the cost of sponsorship after approval and release of funds to beneficiary institutions contrary to established guidelines.

Recommendations

- i. Constant engagement of beneficiary institutions on the need to comply with AST&D guidelines;
- ii. Liaising with foreign institutions on update of TETfund Sponsored Scholars academic progress.
- iii. Regular submission of reports from beneficiary institutions on scholars who have completed their post-graduate programmes (both local and foreign).
- iv. Regular inspection and verification exercise to all beneficiary institution as regards Academic Staff Training & Development, Conference Attendance and Teaching Practice.

DEPARTMENT OF EDUCATION SUPPORT SERVICES

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 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.
- 1.3** The major functions of DESS are as follows:
- Advising the Management and the Board of Trustees on all academic and research based TETFund intervention programmes/ Projects;
 - Coordination, Management and implementation of all TETFund academic and research-based intervention programmes in beneficiary institutions;
 - Receive and process submissions/proposals from beneficiaries for disbursement with respect to the following:
 - Library Development - Lib. Dev.;

- Book Development Fund
(PAJ, APC, Higher Education Manuscripts) - BDF;
- Institution Based Research - IBR;
- National Research Fund - NRF;
- Academic Manuscript into Books Development - AMB; and
- Academic Research Journal - ARJ
- Initiating policies with respect to academic and research based TETFund interventions;
- Development and maintenance of data bank on TETFund academic and research–based intervention projects/programmes;
- Verification visits to projects/programmes coordinated and managed by ESS Department;
- Serves as Secretariat to the following TETFund Board Committees:
- NRF Committee;
- Book Development Committee
- Represents TETFund in National Education Policy formulating meetings (i.e. JCCE/NCE meetings) and in any National Education Development, Improvement and Research implementation projects; and
- Performing any other duty as may be assigned by the Executive Secretary of TETFund.

2.0 KEY ACHIEVEMENTS FOR THE PERIOD UNDER REVIEW

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

2.2 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 2017		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	21	1,342,000,000.00
POLYTECHNICS	15	969,000,000.00
UNIVERSITIES	23	1,835,150,000.00
TOTAL	59	4,146,150,000.00

2.3 INSTITUTION BASED RESEARCH (IBR)

The IBR intervention which was introduced in 2009 has enhanced basic academic research in our 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 DEC.2017		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	373	256,093,647.71
POLYTECHNICS	277	279,082,496.82
UNIVERSITIES	532	503,738,889.86
TOTAL	1,182	1,038,915,034.39

2.4 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 DEC.2017		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	37	30,826,991.15
POLYTECHNICS	53	64,436,966.65
UNIVERSITIES	43	150,279,015.12
TOTAL	113	245,542,972.92

2.5 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, 2017, the Fund has funded ARJ projects as follows:

ACADEMIC/RESEARCH JOURNALS (ARJ) INTERVENTION AS AT DEC.2017		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	4	37,849,571.59
POLYTECHNICS	6	69,808,527.19
UNIVERSITIES	9	105,242,052.17
TOTAL	19	212,900,150.95

2.6 NATIONAL RESEARCH FUND (NRF)

- i.** Since inception, forty four (44) approved research projects have commenced and are on-going in different parts of the Country. These projects are being monitored on regular basis to ensure that funds released are judiciously spent on the projects; and
- ii.** The Department has in conjunction with the NRFS&MC verified projects under 2013 2nd batch NRF and released 2nd tranche of funds for the projects.
- iii.** 2016 Proposals received and are undergoing screening.
- iv.** NRFS&MC inaugurated in December 2017

DEPARTMENT OF RESEARCH AND DEVELOPMENT CENTRE OF EXCELLENCE

NATIONAL RESEARCH FUND (NRF) AS AT DEC.2017		
BENEFICIARY	NO. SPONSORED	DISBURSEMENT
COLLEGES OF EDUCATION	0	0
POLYTECHNICS	0	0
UNIVERSITIES	2	6,075,300.00
TOTAL	2	6,075,300.00

2.7 BOOK DEVELOPMENT FUND (BDF)

- i.** Since inception, various Associations have benefitted from the Intervention in different parts of the Country.
- ii.** The committee on Book Development were inaugurated in the last quarter of 2017

PROFESSIONAL ASSOCIATION JOURNALS (PAJ) AS AT DEC.2017	
BENEFICIARY	DISBURSEMENT
National Association of Women in Colleges of Education (WICE)	1,000,000.00
TOTAL	1,000,000.00

2.8 BOY-CHILD EDUCATION PROGRAMME

The achievement in this Intervention essentially is the reprioritization of the focus of the Boy Child Education in order to ensure attainment of set objectives and timely implementation of the programme. Accordingly, the following were the proposed modifications for the programme:

- (i).** Inclusion of entrepreneurial training programmes such as:
 - a)** Farming skills acquisition programme (e.g. fishing, Poultry and piggery);
 - b)** Fashion Design and Tailoring;
 - c)** Mechatronics;
 - d)** Electrical Installations;
 - e)** Fabrication & Metal Works; and

- f) Professional Furniture manufacturing and interior design.
 - (ii) Proposed Procurement of one (1) no. 30 Seater Toyota Coaster Bus for each of the Centres selected to host the Boy Child Education Programme, in order to facilitate transportation of the trainees to and from the training centres;
 - (iii) Procurement of required power tools and specialized equipment for each of the proposed training programmes; as highlighted in (i)a-f;
 - (iv) Procurement of one (1) no. CAT diesel generators and one (1) no. Amber kinetic fly wheel technology to provide uninterrupted electricity for host centre; and
- Where necessary, not more than 15% of the implementation cost could be earmarked for upgrade of physical facilities to house the equipment for the programme

2.9 The following Institutions are the host Centres for the programmes in the South East:

S/N	Designated Institutions
1.	Abia State Polytechnic, Aba, Abia State
2.	Federal Polytechnic, Oko, Anambra State
3.	Imo State Polytechnic, Owerri
4.	Institute of Management & Technology, Enugu
5.	Ebonyi State University, Abakaliki

3. CHALLENGES OF THE ESS DEPARTMENT

3.1 In the implementation of the above mentioned interventions during the period under review, the Department has encountered the following challenges:

I. INADEQUATE OFFICE SPACE/REGISTRY

The forty-two (42) full time staff of the Department utilize a four (4) room space allocated to the Department which also includes the Department's Registry where all the files for benefiting Institutions are kept. All the research proposals and manuscripts forwarded for consideration by Researchers and Authors are also kept within the available office space thereby making working environment for the staff inconducive.

II. SKILL GAP OF STAFF

The Department implements the TETFund's National Research and Higher Book Development Funds which are highly technical in scope and competitive in nature which would require application of international best practices. Some of the staff require requisite skills needed to administer such funds. Therefore, appropriate training both locally and internationally is necessary for the staff to help build their capacity.

III. NON-ADHERENCE TO TETFUND GUIDELINES BY BENEFITING INSTITUTIONS

Most of the Beneficiaries fail to comply with TETFund Guidelines. This leads to time wasting and unnecessary to/fro communication. This is one of the reasons for the low access to funds by the benefiting Institutions.

4. SUGGESTION FOR IMPROVEMENT/WAY FORWARD

- i.** Constant training of Staff on Research Methodology, Content Analysis, Editorship, Data Based Management etc. This is to improve the quality of Staff and close up the skill gaps that exist. Trainings should not be less than two weeks and should be intensive both locally and internationally;
- ii.** Establishment of functional e-registry fully equipped with state-of-the-art facilities to ensure effective capturing of ESS's records. The need to set up ICT based programme registry cannot be overemphasized;
- iii.** Adequate provision of office accommodation and working tools are very essential for the ESS department;
- iv.** Regular verification visits of intervention projects i.e. ARJ, IBR, AMB, PAJ and Library Development to ascertain extent of implementation and compliance with operational policies thereby ensuring effective project delivery on schedule;
- v.** Need for Interactive workshops with beneficiary to further reinforce the need for beneficiary's compliance with due process in the implementation of TETFund project;
- vi.** Regular sensitization and adequate publicity of National Research Fund (NRF) and Higher Education Book Development projects as a way of further stimulating Research & Development activities in Public Tertiary Institutions; and
- vii.** Management should consider reviewing the contracts for the APC projects at Nnamdi Azikiwe University, Awka and University of Abuja in view of poor performance by the Contractors handling the projects.

5. CONCLUSION:

Department of Education Support Services is a department positioned to undertake the processing and documentation activities of academic-based interventions.

DEPARTMENT OF RESEARCH DEVELOPMENT / CENTERS OF EXCELLENCE

1. Mandate

The Research & Development/Centres of Excellence Department was established to interface and support the institutionalization of Research & Development activities in Public Tertiary Institutions. It is also to identify and promote the activities and efforts of indigenous researchers, inventors & innovators in the institutions so as to enhance Nigeria's economic growth and development

In spite of the Fund's intervention in Institutional Based Research (IBR) and National Research Fund (NRF) the level of Research & Development infrastructure and activity in Public Tertiary Institutions has remain unacceptably low, hence, the initiative of the Fund to create the department of Research & Development/Centres of Excellence to address some of the challenges facing Research & Development in Nigeria and to provide the enabling environment for harnessing, incubation and transformation of research findings into tangible products through collaboration with industries, relevant government agencies and other knowledge-based institutions.

The Department consists of two (2) main Divisions namely:

- a) Research and Development; and
- b) Centres of Excellence.

2. Main Functions

- a. To support and facilitate the institutionalization and development of research capacities in Beneficiary Institutions (BI's);
- b. To facilitate linkages between researchers, industries, agencies and organisations for the uptake of researcher outputs;
- c. To monitor and evaluate the efficacy and adequacy of existing research facilities in BI's;
- d. To facilitate and support the emergence and development of Centres of Excellence in BI's

3. Major Activities Performed in 2017

a. Collation of Responses on Applied Research/Areas of Comparative Advantage from Beneficiary Institutions:

Upscaling the funding of research activities in our beneficiary institutions remains one of the giant strides of TETFund and is expected to kick-start the desired economic and technological development Nigeria is yearning for, publications of research output in Journals for global visibility and cross referencing to improve our tertiary institutions ranking.

In order to fulfil one of its mandate the Department of Research & Development/Centres of Excellence in 2016 conveyed a memo to all beneficiary institutions requesting for the details of their **research units including policies, areas of comparative advantages, challenges** etc.

So far, about **150** beneficiary institutions have responded and are ready to play an active role in the Institutionalization and promotion of research for national development. The collated information have been analysed and a further template is being finalised to address the deficiency noted in the previous ones, and the approval of management would be sought before administering the templates.

b. Development of Templates for Assessment of R&D Systems in Beneficiary Institutions & Industries

Templates are being designed in line with the Fund's objective of supporting and facilitating the institutionalization and development of R&D in beneficiary institutions. The Department is finalizing the development of the templates that will be used for resource /data collection of researches conducted by the beneficiary institutions and their existing R&D facilities.

The information collated will enable the Fund to create a platform that will become a reference point to facilitate the needed collaboration between Beneficiary institutions and end users, Monitor and Evaluate R&D activities & programmes, Collecting and Collating data on TETFund supported Research

interventions and creating Fora for harnessing research findings from other sources (i.e. Agencies/Organisations) and establishing Databases of Research findings in Nigeria, R&D and CE Equipment's and Facilities in B.Is nationwide as itemized below:

- i. Research findings in Nigeria institutions, agencies & organizations.
- ii. R &D/CE Activities, Programmes & facilities in B.Is
- iii. R & D Facilities and Research Output uptake by Industries

c. Development of Draft Strategic Plan, Key Activities And Processes Of Work

In order to guide actions to achieve the goals and mandates of R&D/CE, provide a clear roadmap of operations for the Department, consolidate the achievements on the Fund's research interventions, a strategic plan of Research and Development / Centres of Excellence Department as subsumed in the overall plan of the Fund is being developed to provide clear direction for institutionalization of research, promote its activities and build research capacities in beneficiary institutions.

In line with the above the Department has developed a concept note on its activities and work processes. The concept note outlined the workflow processes and explanations of its activities. Work processes/activities/schedule of duties for the two divisions of the Department were also outlined for seamless operations.

d. Challenges

- i. Insufficient office accommodation
- ii. Inadequate staffing
- iii. No internal working budget for DR&D/CE activities

DEPARTMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

1.0 INTRODUCTION

1.1 HISTORY OF THE DEPARTMENT

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

1.2 MISSION OF THE DEPARTMENT

To provide ICT advice, support, policy guidance and assistance to the Fund/stakeholders/beneficiaries.

1.3 GOAL OF THE DEPARTMENT

To provide support services to the Fund, Stakeholders and Benefiting Institutions and to leverage on superior ICT-related Solutions, Equipment & Facilities and Services to improve Management effectiveness and achievement of strategic intervention objectives of the Fund.

1.4 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, Software and ICT based security systems;
- X. Updating and 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.

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; and
- 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 Administration & Power Management
- e. Beneficiary Intervention Project vetting & supervision (ICT components)

1.7 STAFF STRENGTH AND DISTRIBUTION

1.7.1 STAFF STRENGTH

The Department currently have a total of number **23** staff

1.7.2 STAFF DISTRIBUTION

Director, ICT	1
Asst. Director, ICT	1
Asst. Chief Programme Analyst	2
Principal Programme Analyst	3
Senior Programme Analyst	1
Senior Accountant	1
Senior Statistician	1
Senior Admin Officer	1
Admin. Officer	1
Programme Analyst I	3
Engineer I	2
Programme Analyst II	1
Engineer II	1
Higher Education Officer	1

Higher Assistant Education Officer	1
Data Processing Officer	1
Clerical Officer	1

2.0 APPROVED ACTIVITIES OF THE DEPARTMENT FOR YEAR 2017

S/N	ACTIVITIES	STATUS	REMARKS
1	Internet Access Upgrade from 10mbps to 60mbps	Completed	<ul style="list-style-type: none"> Procurement process started by HRM Presentation done by Internet Service Providers on 8/11/17
2	Procurement of 150 Laptop Computers	Completed	<ul style="list-style-type: none"> 200 laptops procured 200 laptops configured and 190 distributed to staff
3	Data Center Protection and Monitoring System (FM 200 & Environmental Monitoring System)	Yet to commence	To be done from Jan. to March 2018
4	UPS Batteries Replacement	On-going	<ul style="list-style-type: none"> Approval given by ES HRM to start the process
5	CCTV Expansion	On-going	<ul style="list-style-type: none"> Tenders Board approved the contract HRM to issue award letter

6	Access Control Expansion	Yet to commence	<ul style="list-style-type: none"> ▪ Approval being sought ▪ To start in Jan.
7	Time & Attendance Expansion	Yet to commence	<ul style="list-style-type: none"> ▪ Approval being sought ▪ To start in Jan.
8	FMIS Upgrade	Yet to commence	<ul style="list-style-type: none"> ▪ Approval being sought ▪ To start in Jan.
9	IPSAS Software Installation	On-going	<ul style="list-style-type: none"> ▪ TB approved the contract ▪ HRM to issue award letter
10	Document Management System	Yet to commence	To be done from Jan. to March 2018
11	Workflow Automation for all departments	On-going	<ul style="list-style-type: none"> ▪ ASTD Solution completed and to be handed over by Vendor ▪ Library Dev. Intervention 95% completed (in-house) ▪ Other depts. to be continued
12	Procurement of Software Applications and Operating Systems	On-going	<ul style="list-style-type: none"> ▪ Approval given by ES ▪ HRM to start the process
13	Website Redesigning	Yet to commence	To be done from Jan. to March 2018
14	ICT Skills/Portal training for all staff	Yet to commence	<ul style="list-style-type: none"> ▪ Approval being sought ▪ To be done from Jan. to March 2018

15	Professional ICT Training for ICT Staff	Yet to commence	<ul style="list-style-type: none"> ▪ Approval being sought ▪ To be done from Jan. to March 2018
16	Interactive Forum for Directors of Information & Communication Technology of Tertiary Institutions	Yet to commence	<ul style="list-style-type: none"> ▪ Approval being sought ▪ To be done from Jan. to March 2018
17	Maintenance of Time & Attendance	On-going	<ul style="list-style-type: none"> ▪ Undertaken by the Vendor ▪ No Service Agreement entered
18	Maintenance of Access Control	On-going	<ul style="list-style-type: none"> ▪ Undertaken by the Vendor ▪ No Service Agreement entered
19	Maintenance of Desktops & Printers	On-going	Approval being requested to effect repairs as the need arises
20	Maintenance of CCTV	On-going	<ul style="list-style-type: none"> ▪ Undertaken by the Vendor ▪ No Service Agreement entered
21	Renewal of bandwidth subscription, Network Monitoring Tool & Antivirus Solution	On-going	Approval being sought to be concluded before end of March 2018

3.0 ACHIEVEMENTS MADE IN THE YEAR 2017

- I. Negotiated with Galaxy Backbone Plc (GBB) and installed eighty-four (84) Voice Over Internet Protocol (VOIP)/Video phones for the Management and Staff of TETFund and increased our bandwidth access to 15Mbps at no cost to the Fund;
- II. The ongoing work by Galaxy Backbone Plc (GBB) to improve the internet connectivity services and provide redundancy at the Fund has reached an advanced stage where the Fibre optic cable has been terminated. However, the work is still in progress;
- III. The upgrade of the existing bandwidth from 10Mbps to 60Mbps by a second provider is on-going;
- IV. Provision of technical support for Financial Management Information System which is an application for reconciliation of disbursement;
- V. Development and Integration of the following add-ons to TETFund Payroll System by Consultant
 - a. Ex gratia Payment Module
 - b. Fund Management Module
 - c. Productivity Incentive Module
 - d. Rent Allowance Module
 - e. Education Allowance Module
- VI. Designing and Development of Fixed Assets Management System and Employee Record Management System by Consultant;
- VII. Automation of AST&D Processes - Vendor driven at User Acceptance and Training stage;

- VIII. Automation of Library Development Intervention in ESS – In-House development at User Acceptance Test and Training stage;
- IX. Developed user requirements, use case and interface diagram for all departments;
- X. Resolved issues with the Industrial UPS Systems by providing backup to each floor;
- XI. Configuration and installation of 30 HP All-in-One Desktop Computers for staff;
- XII. Configuration and installation of 200 HP Pro Laptop Computers for staff;
- XIII. Maintenance and administration of the Local Area Network to ensure high availability of the internet & network resources.
- XIV. Vetting of the ICT related proposals from Beneficiary Institutions. ICT Support Line Intervention was introduced by the Fund. We produced for ES approval the following templates for vetting:
 - a. Checklist for Beneficiary Institutions vetting team;
 - b. ICT Components Vetting template;
 - c. ICT Project Inspection Checklist;
 - d. ICT Vetting Document format.
- XV. Developed Standard Vetting Templates for Library Development Intervention ICT components;
- XVI. Established Collaboration with Original E-books and Digital Library Databases Providers for verification of Prices and Specifications;
- XVII. Email disclaimer and signature were introduced in the official email;
- XVIII. Continued enforcement of usage of TETFund email addresses for all organizational communication;

- XIX. Interactive User Requirement Analysis was carried out for all the Departments for the Automation processes;
- XX. Configured all Beneficiary Institutions on the TETFund Email Server for improved collaboration; and
- XXI. Supervised alongside HRM department the installation of Boardroom Interactive Screen and Public Address System in the Boardroom.

4.0 OUTSTANDING ACTIVITIES FOR YEAR 2017

- I. Internet Access Upgrade from 10mbps to 60mbps - Ongoing
- II. Data Center Protection and Monitoring System (FM 200 & Environmental Monitoring System)
- III. UPS Batteries Replacement - Ongoing
- IV. CCTV Expansion - Ongoing
- V. Access Control Expansion
- VI. Time & Attendance Expansion
- VII. Document Management System
- VIII. Board/TMC Minutes/Decision Extracts Document Digitization
- IX. Workflow Automation for F&I, PM, M&E, HRM, CPD, CAPR & DESO departments
- X. Procurement of Software Applications and Operating Systems
- XI. Website Redesigning
- XII. ICT Skills/Portal training for all staff
- XIII. Professional ICT Training for ICT Staff
- XIV. Interactive Forum for Directors of Information & Communication Technology of Tertiary Institutions

5.0 CHALLENGES OF THE DEPARTMENT

- I. Industrial UPS systems 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 needs; and
- VI. Limited Programmers in the Department to fast track the automation processes.

6.0 SUGGESTIONS/RECOMMENDATIONS ON THE WAY FORWARD

- I. Replacement of UPS batteries to function optimally and ultimately developing a 24/7 power solution;
- II. There is a need to upgrade the Network Infrastructure;
- III. Capacity Building for staff on the usage of ICT resources to minimize damages to ICT equipment;
- IV. Professional training for core ICT staff to optimally manage the deployed ICT resources, this will reduce the cost of maintenance of ICT equipment;
- V. 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;
- VI. Monitoring of ICT related projects by the ICT staff in the Beneficiary Institutions;
- VII. Redesigning and Development Portal/Website to improve collaboration among staff, Stakeholders and Beneficiary Institutions; and
- VIII. Upgrade of security system to check unauthorized access into TETFund offices and resources.

DEPARTMENT OF CORPORATE AFFAIRS AND PUBLIC RELATIONS

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.

PREAMBLE

- **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

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 everyday 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 may 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.
- 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 YABATECH
- 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 2017

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 CAPR

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
- 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
- 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
- Need 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.

DEPARTMENT OF FINANCE AND INVESTMENT

Preamble

Finance and Investment Department is the financial Custodian of the Fund, handles all financial related matters and Advises the Fund on same. Its primary goal is the disbursement of funds to the beneficiaries 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 functional budgets.
8. Management of available funds to ensure safety, assure liquidity and enhance returns.

Structure

During the period under review the department headed by a Director carried out its operation through three divisions and a Budget and budgetary control Units.

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

The Management Account division is headed by a Deputy Director, the Final Account division is headed by a Deputy Director who also oversees the Treasury division. Director of Finance & Investment oversees the activities of the three divisions and the Budget and Budgetary control units.

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)

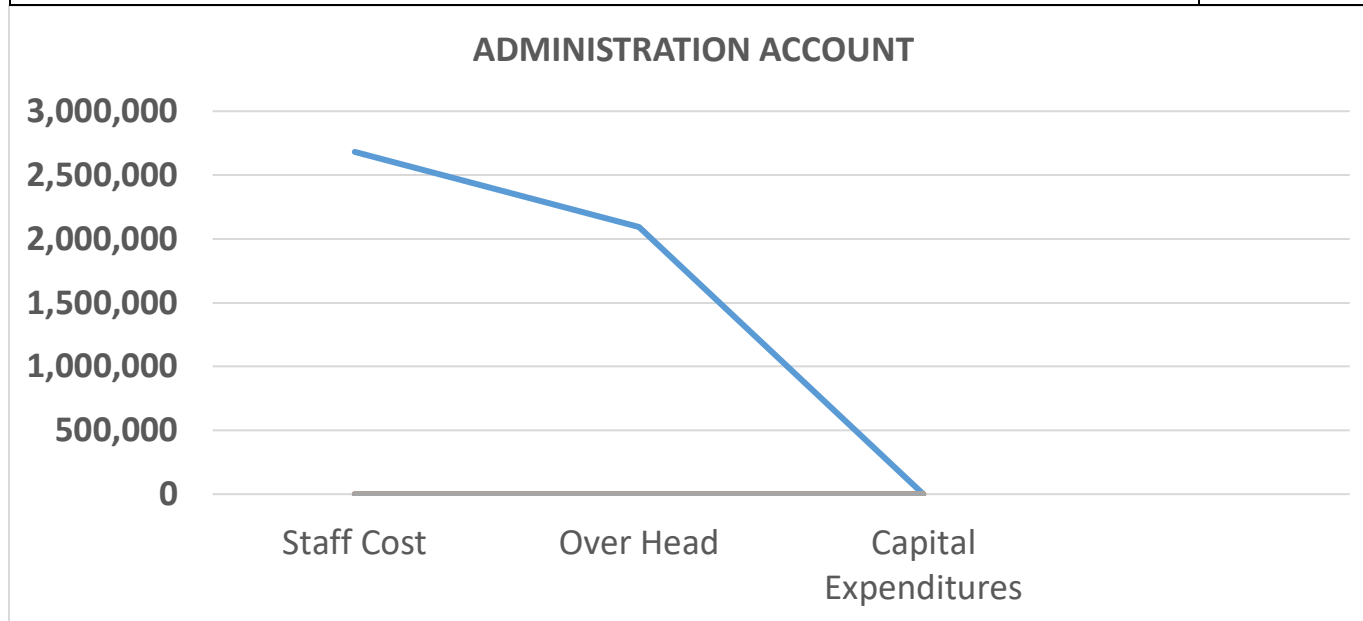
3. Reduction in turnaround time in transaction processing for both internal and external customers i.e. staff, service provider and beneficiaries.
4. During the period under review, the department provided accurate information on actual disbursements and balances for the Access Clinic that was recently conducted in Fund.
5. The department is currently reconciling the actual beneficiaries of the AST&D intervention programme with the list from the DAST&D. Beneficiaries of the programme from institutions in Northwest, South West & North Central zones from inception to July, 2017 has been successfully reconciled, while the list of South East zone is at the verge of completion. The reconciled lists were distributed to the beneficiaries by the department as well.
6. The department successfully integrated the Fund's Chart of Accounts (COA) with the National Chart of Accounts (NCOA) for ease of reporting.
7. The department is in the process of installing the required software to complete the implementation of IPSAS.
8. The Closing Trial Balance for 2016 was produced for the Office of the Accountant General of the Federation in line with IPSAS as well.
9. The 2018 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 December, 2017, our internally generated revenue in year 2017 was N28, 204,875,224.21 made up of NTB: N25, 216,302,314.58 & FGB BOND- N2, 988,572,909.63.
12. Some staff of the department were also involved in the Sensitization & Awareness workshop carried out by the Fund.
12. The department has a staff strength of 31- 3 directorate, 23 senior and 2 junior staff. In the period under review, the 3 directorate & 3 senior staff attended foreign training. For local training, 1 directorate & 23 senior and the 2 junior staff attended.

Challenges

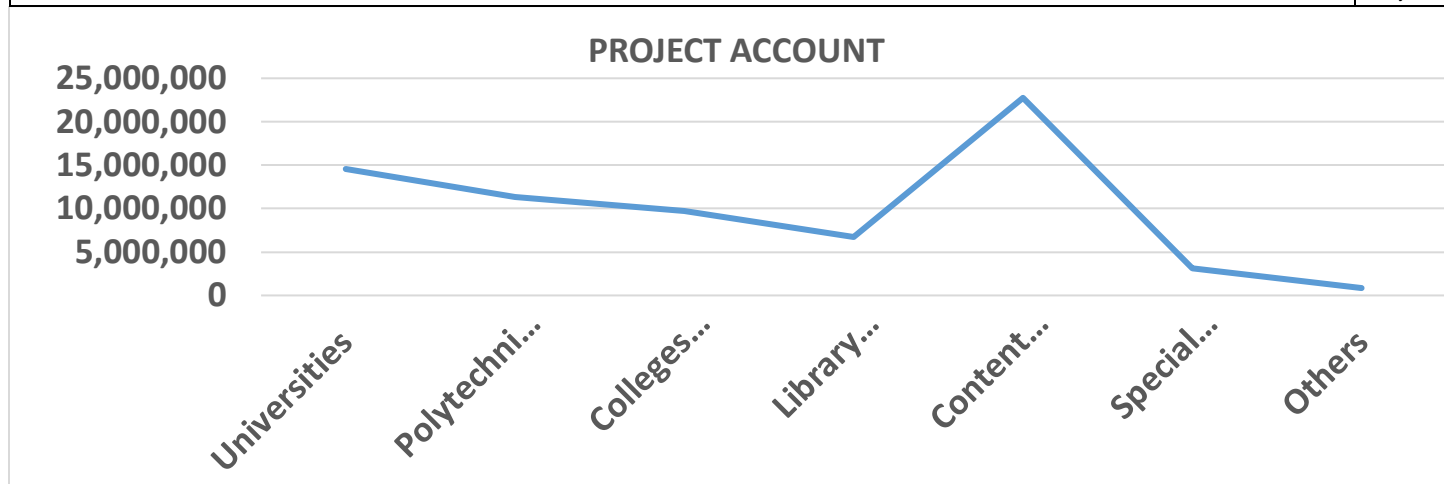
1. In recent times, the department had been having challenges on the Remita Payment platform resulting in delays in the release fund to payees.
2. The delay in concluding the procurement, installation and training in the International Public Sector Accounting Standard (IPSAS), by DHRM is responsible for lack of customized automation of the department's functions.

FINANCIAL HIGHLIGHTS FOR (JANUARY -DECEMBER) 2017

	2017 N'000
Staff Cost	2,681,386
Overhead	2,092,496
Capital Expenditure	149,593
TOTAL	4,923,475



PROJECT ACCOUNT	2017 (N'000)
Universities	14,589,598
Polytechnics	11,353,710
College of Education	9,714,933
Library Development Project	6,763,600
Content Development Programmes	22,751,802
Special High Impact Project	3,141,226
Others	847,374
Total	69,167,241



The above figures are based on records of the Department we are presenting to the Meeting, including the Performance of approved 2017 Internal Working Budget for discussion.

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, 2017

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	- Executive Secretary
Mal. Aliyu Na’Iya	- Director, Research and Development, Centres of Excellence
Alh. Idris A. O. Saidu	- Director, Finance and Investment
Dr. Jacob Alada	- Director, Corporate Planning and Development
Barr. Ifiok Ukim	- Director, Executive Secretary’s Office
Mr. Ben Ebikwo	- Director, Corporate Affairs and Public Relations
Mal. Bukar Umar	- Director, Human Resource Management
Mrs. Dorothy Chienyenwa Okere	- Director, Information and Communication Technology
Mal. Umar Abdullahi Mari	- Director, Monitoring and Evaluation
Arc. Olajide Babatunde	- Ag. Director, Education Support Services
Dr. Salihu Girei Bakari	- Ag. Director, Academic Staff Development and Training
Mal. Mikailu Buhari	- Ag. Director, Projects Management

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**

Insert project pics here