



GUIDELINES FOR ACCESSING TETFUND INTERVENTION FUNDS

JANUARY, 2014

1.0 INTRODUCTION

The Tertiary Education Trust Fund (TETFUND) was established by an Act of the National Assembly in June 2011. The Act replaced the Education Tax Fund Act Cap. E4 laws of the Federation of Nigeria 2004 and Education Tax Fund (Amendment) Act No 17, 2003. The Fund was set up to administer and disburse education tax collections to the Federal and State tertiary educational institutions in Nigeria. The main source of income available to the Fund is the 2% education tax paid from the assessable profit of companies registered in Nigeria. The levies are collected by the Federal Inland Revenue Service (FIRS).

Areas for Intervention

Beneficiaries of the Fund are required to apply the money for the following:

- a) Provision of essential physical infrastructure for teaching and learning
- b) Provision of Instructional materials and equipment
- c) Research, Book Development and Publication (Journals, et al)
- d) Academic Staff Training and Development
- 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 educational institutions.

The Board of Trustees (BOT) of the Fund is statutorily charged with the responsibility of administering, managing and disbursements of these funds to beneficiaries in the public tertiary educational institutions under established guidelines.

Ratio of Distribution to Beneficiaries

The enabling Act establishing the Fund prescribes the distribution of the funds in the ratio 2:1:1 respectively to Universities, Polytechnics and Colleges of Education (COEs). The Act provides that fairness and equality should be ensured in the distribution of the funds to the beneficiary institutions.

2.0 GUIDELINES TO ACCESSING TETFUND INTERVENTION FUNDS

TETFund intervention funds can easily be accessed by guidelines established by the Board of Trustees of the Fund in line with its enabling Act. This presentation shall detail every requirement that should mandatorily be met in order to qualify as a beneficiary of the Fund on one hand and detail out conditionalities for accessing the intervention funds once enlisted as a beneficiary.

3.0 ENLISTMENT AS A BENEFICIARY

An institution must be enlisted by approval of the Board of Trustees of TETFund to qualify as a beneficiary of TETFund intervention funds. To be enlisted as a TETFund beneficiary, the following must be fulfilled by prospective institutions:

- i. The prospective beneficiary must be a Public Tertiary Institution, that is, Federal or State University, Polytechnic and College of Education (COE);
- ii. The institution must be recognized by the relevant regulatory body – NUC, NBTE or NCCE as the case may be and evidence of this should be available both with the institution and the regulatory body for citing;
- iii. The institution must have been established by law via an Act of Parliament or Edict of the State House of Assembly and signed into law by the President or State Governor, as the case may be;
- iv. Academic activities, that is, Student Admission, teaching and learning, must have commenced at the institution
- v. The prospective institution shall formally apply to the Fund to be enlisted as a beneficiary of the Fund;
- vi. TETFund shall visit to verify that academic activities have commenced and thereafter recommend to the Board of Trustees for enlistment as a beneficiary;

- vii. Following approval by the Board of Trustees, the institution shall be enlisted and formally notified.

4.0 FOCUS AND TETFUND INTERVENTION CATEGORIES

Beneficiaries of the Fund are required to submit project proposals upon which the funds would be applied. TETFund requires that such projects must be in line with the beneficiary institution's core mandate and should be relevant to teaching, learning and research; including improving the learning and teaching environment.

As approved by the Board of Trustees, TETFund Interventions can be categorized as follows:

a) **NORMAL (Regular) Interventions** comprising:

- i. Infrastructural and Equipment/furniture-based Intervention projects
- ii. Library Intervention
- iii. Academic Staff Training and Development
- iv. Research
- v. Journal Publication
- vi. Conference Attendance
- vii. Manuscript Development

*Note that items (ii) to (vii) are **Academic-Based Interventions***

b) **SPECIAL INTERVENTION**

c) **SPECIAL HIGH IMPACT INTERVENTION**

The **Normal Intervention** is yearly for all beneficiaries of TETFund. The **Special Intervention** is usually at the discretion of the Board of Trustees, but allocations are

zonal-based and are done equitably by decision of the Board of Trustees as enshrined in the enabling Act.

The **Special High Impact Intervention** however seeks to massively inject funds into selected tertiary institutions to achieve a major turnaround through **Programme Upgrade** and **Improvement in the Teaching and Learning Environment**. Beneficiaries are selected by the Board of Trustees based on the age of the institution per geo-political zone amongst other criteria. The conventional Universities were first beneficiaries of the Special High Impact Intervention programme, which started in 2009.

5.0 ACCESS TO THE YEARLY TETFUND ALLOCATIONS – THE BROAD PRINCIPLES

Allocation to beneficiaries of TETFUND is made yearly and this constitutes the Normal Intervention allocation. To access the funds of the allocation, the following must be fulfilled:

A. Infrastructure/Equipment/Furnishing-Based Interventions

1. The Beneficiary must have fully completed the previous year's intervention projects with release of the Final Tranche
2. For beneficiaries in arrears of unaccessed dedicated allocations, the Board of Trustees allows for a merger of up to 4years of the unaccessed allocations; subject however to the satisfactory completion and verification of the previous year's intervention projects. However, concurrent utilization of yearly allocations is not allowed, that is, the Fund does not approve of intervention projects of different years running together.
3. Submission of proposed projects to the Fund to the sum of the allocated amount must be in line with the beneficiary institution's core mandate and should be

relevant to teaching, learning and research; including the learning and teaching environment.

4. The proposed projects must be justified and total cost attached to each item. Details shall be attached in the appendices to the submission.
5. The proposed project submission will be vetted and Approval-in-Principle (AIP) granted if satisfactory.
6. Due Process of vendor engagement must be undertaken in line with the Public Procurement Act (PPA) 2007 and on conclusion; all relevant details of the proceedings are presented to the Fund for vetting in this regard.
7. Release of funds in tranches follows the satisfactory conclusion of the Due Processes.

B. Academic-Based Interventions

1. Submission should be made to the Fund not later than **two (2) months** to the time of commencement of the programme
2. The allocation of a particular year should be accessed with a maximum number of **three (3) different submissions** to mop-up the funds allocated the beneficiary institution.
3. All submissions should be made in both hard and soft copies. The soft copies should be **Excel format** and submitted in a **new flash drive**.

6.0 GUIDELINES AND REQUIREMENTS FOR ACCESSING FUNDS FOR PHYSICAL INFRASTRUCTURE AND PROVISION OF EQUIPMENT

To access allocated funds for the infrastructure/equipment-based intervention, two (2) major stages are involved:

- a) Obtaining Approval-in-Principle (AIP) for projects, and
- b) Post AIP stage, that is, undergoing the Due Process of vendor engagement in line with the Public Procurement Act 2007, leading to access of funds

6.1 REQUIREMENTS FOR APPROVAL IN PRINCIPLE

A. For Infrastructural (Construction-related) Projects:

- i. Soil Test result, especially for difficult consistently wet terrain; for areas with weak soil structure and for high rise structures.
- ii. Detailed Architectural Working Drawings, with seal of Architect and signed, including evidence of Practice License.
- iii. Detailed Engineering Design Drawings (Structural, Electrical and Mechanical), sealed and signed by the Designer Engineer. Design should integrate result of soil test in engineering design.
- iv. Detailed Bills of Quantities (BOQ), devoid of Prime Cost (PC) items and Provisional sums, especially of works measurable from the drawings.
- v. Where Consultants are engaged, submission to TETFUND must include copies of letters of commissioning of the consultants and their acceptance. The details of consultancy fees in line with the Federal Government approved Scale of Fees for Professionals in the Construction Industry must be included.
- vi. The project must be fully functional – built, finished, furnished and equipped/installed in the case of equipment.

- vii. **For Rehabilitation Projects**, the following shall be required for vetting:
- ✓ Photographs showing the current state of the facility to be rehabilitated/renovated
 - ✓ Schedule of Dilapidation
 - ✓ For projects that involve conversion, submission of the as-built drawings
 - ✓ Submission of the drawing showing the new proposed layout
 - ✓ Bill of Quantities

B. For Procurement-related Projects:

- i. **Inventory of items** to be procured should be submitted, which should contain quantity of items to be purchased, unit rate and total cost. Unit rates should consider importation cost (where applicable, and taking the official exchange rate into consideration), cost of clearance at port, relevant statutory charges, transportation to site, installation cost, training cost (where applicable), profit margin.
- ii. **Genuine Proforma Invoice**, with Cost submission **quoted in the Nigerian Currency – the Naira** and not in foreign currency. All conversions must have been done, taking into consideration the factors highlighted in 6.1B (i) above.
- iii. **Submission of Manufacturer's Catalogue/Brochure of technical specifications**, showing sample photographs of the equipment, unit cost, and other technical specifications of the equipment.
- iv. **Sample Photographs** of the items to be purchased. Dimensioned drawings of sketches of furniture are also acceptable
- v. Inclusion of **VAT where applicable**. Withholding Tax (WHT) inclusion is not acceptable
- vi. **Installation requirements** with cost (where applicable)
- vii. **Non-inclusion of consumables**

6.2 SPECIFIC TECHNICAL REQUIREMENTS

- **All presentations are to be done in A3 Format**
- **The Sheet should have Title Panel showing the details of the project, including scale, date, drawing title, consultant (where applicable), sheet in serial number**

A. Architecture

- Site Location in Institution's Master Plan
- Site Topographical layout Plan
- Site Plan showing the proposed development with access road(s), landscaping and existing Municipal Services – water and power lines
- Working Drawing of all Floor Plans with visible dimensions and finishes specifications
- 2No detailed Section Drawings taken through relevant, seemingly difficult areas of Plan, well annotated and showing relevant finishes specifications
- Roof Plan
- Elevations as harmonized with the Floor Plan(s) and Sections
- Schedule of Doors & Windows
- Check for inclusion of Expansion Joints especially for buildings longer than 30metres
- Finishes Specifications
- Architect's Seal on drawings with signature
- Copy of Practice License

B. Civil/Structural Engineering

- Foundation Plan and Sections incorporating the soil test-recommended depth of foundation
- Structural Design of Columns and their bases, with reinforcement details
- Structural Design of Beams & Lintels
- Staircase reinforcement details (where applicable)

- v. Structural Design of Floor Slab
- vi. Detailed Structural Design/specification of Steel Roof structure (where applicable)
- vii. Bending Schedule (where applicable)
- viii. Calculation Sheets, duly endorsed by a Registered Structural Engineer with affixed seal
- ix. Culvert design for external works
- x. Drainage design showing peaks and slope directions with gradient; and
- xi. Professional Seal on drawings

C. Electrical Services Engineering Design

- i. Lighting Points design
- ii. Power/Socket Outlet design
- iii. Fire Detection/Fire Alarm layout
- iv. Load Analysis
- v. General Schematic Distribution Diagram
- vi. General External Lighting designs of the site; and
- vii. Professional Seal on drawings

D. Mechanical Services Engineering Design

- i. Site Plan showing Soil waste drainage system
- ii. General Water Supply Layout
- iii. Roof drainage layout
- iv. Water Tank details (where applicable)
- v. Air-conditioning system layout (where applicable)
- vi. Fire Extinguisher layout (where applicable)
- vii. Fire Detection and Fire Alarm layout (where applicable)
- viii. Septic tank/Soak away pit design; and
- ix. Professional Seal on drawings

E. Quantity Surveying/Bills of Quantities (BOQ)

- i. Use of Standard Method of Measurement (SMM), presented in Excel format. Hand-written entries are not acceptable
- ii. Ensure clarity of description of works in the bills and bills should harmonize with specifications and quantities in the design drawings
- iii. Preliminaries should be broken down in details
- iv. Rates of works must be realistic and consistent all through
- v. Rates should be reflective of the market prices in the geo-political zone where institution is situated
- vi. Elements whose quantities are numeric in nature should be confirmed from the drawing to ascertain the accuracy of its measurement
- vii. Inclusion of State Taxes in the bills is not allowed. Only VAT, Preliminaries and Contingencies are allowed
- viii. All PC sums should be measured and priced; likewise Provisional sums where applicable.
- ix. Professional Seal on the Bills of Quantities

6.3 POST AIP STAGE AND REQUIREMENTS FOR DISBURSEMENT OF FUNDS

Funds disbursement is done after the AIP has been granted and the Due Process requirements have satisfactorily taken place. For Construction-related projects, disbursements are in three (3) tranches of 50%, 35% and 15%; while for Procurement-related projects, disbursements are in two tranches of 85% and 15%. The Due Process leads to accessing the First (1st) Tranche of funds and must be carried out in line with the provisions of the Public Procurement Act 2007.

6.3.1 Due Process Requirements For Accessing The First (1st) Tranche Of Funds Are As Follows:

a) Advertisement

This is the first thing to do after obtaining AIP. The requirements are as follows:

- i. Advert must be in at least two (2) National Newspapers and the Federal Tenders Journal
- ii. Advert must state criteria/conditions upon which interested bidders would be assessed for pre-qualification. The conditions shall be in line with the provisions of the Public Procurement Act 2007
- iii. Evidence of observance (copy of advertisement) must be submitted to the Fund

b) Pre-Qualification

The Technical and Financial capabilities of Expressers of Interest (E.O.I) are evaluated at the Pre-Qualification stage. The Pre-Qualification stage is very important, as it is the stage where technical and financial competences of bidders are measured. Beneficiaries (i.e., the Procuring Entity) should be wary of persons/companies in receivership, who are insolvent or are bankrupt. Evidence of the Pre-Qualification exercise must be submitted to the Fund alongside other documents.

c) Tender Action

- i. Successfully pre-qualified bidders should be formally communicated and issued Tender documents for pricing
- ii. Invitation to Tender should state Closing Date and Time and copies of this should be submitted to the Fund

- iii. TETFund should be invited to witness Opening of Tenders, with such invitation reaching the Fund not later than two (2) weeks to the date of the event;
- iv. Record of Attendance of all those present at the Opening of Tenders should be taken in the handwriting of all attendees. Each person should sign the attendance register, indicate the organization they represent, with contact phone numbers and email address;
- v. Copy of the attendance record should be submitted to the Fund in raw form.

d) Bid Evaluation

- i. All opened and validated bids shall be evaluated and analyzed professionally to decide on the most responsive and best evaluated bid (not least tender)
- ii. The Tenders Board of the Procuring Entity shall make recommendations on the winning bids
- iii. In instances where thresholds exceed the approval limit of the procuring entity, a higher approval should be sought – that is, Ministerial Tenders Board (MTB) or the Federal Executive Council (FEC), depending on the cost of the project
- iv. Copy of Minutes of Tenders Board meeting and where applicable, the MTB should be forwarded to the Fund, including, where applicable, the “Certificate of No Objection”/Federal Executive Council (FEC) approval of award.

e) Letter of Commitment

All beneficiaries are expected to include a Letter of Commitment in their Due Process submission to the Fund. The Letter of Commitment is an undertaking from the beneficiary to immediately commence the project execution on receipt of the

first (1st) tranche of funds. This is to discourage the practice of keeping money in fixed facility over a period before commencing the project. TETFund strongly objects to the practice of money fixing by the beneficiary institutions.

6.3.2 Requirements for Accessing the Second (2nd) and Final Tranches

Release of the second (2nd) tranche is subject to the following:

- i. Beneficiaries must apply to the Fund and show physical proof through photographs that the funds released in the 1st tranche have been fully utilized;
- ii. Verification visit by Officers of the Fund during Project Monitoring;
- iii. Submission of two (2) copies of financial renditions, with a copy addressed to the Internal Audit Unit (IAU) of the Fund through the Executive Secretary;
- iv. Issuance by the IAU of a Clearance Certificate to process the funds

Requirements for Issuance of Audit Clearance (to be submitted by beneficiaries)

- i. Payment Vouchers (PVs)
- ii. Financial Returns
- iii. Expenditure on Projects
- iv. Bank Statement of Account showing the lodgment of the 1st tranche and the payments from it
- v. Bank Reconciliation Statement
- vi. Progress Report on TETFund Form
- vii. Store Receipt Vouchers (where applicable in the case of procurement projects)
- viii. Copies of Valuation/Payment Certificates as issued by the Consultants (where applicable)

6.3.3 Requirements for Release of the Final Tranche

To qualify for release of the Final Tranche, all the above listed documentations in item 6.3.2 shall be required. However, the projects must have been fully completed, duly inscribed with the TETFund insignia and Year of Intervention and verified by Officers of the Fund.

7.0 INTERVENTIONS INVOLVING PROJECTS WITH CONSTRUCTION AND PROCUREMENT COMPONENTS

In order to ease the problem of non-release of funds at the final tranche stage due to problems associated with deferential completion periods on a given intervention where construction and procurements are involved, such intervention shall be split into two (2) – Construction on one hand and Procurement on the other, so that they run as parallel interventions within the same intervention. In effect, the submission on such intervention will no longer be as a single submission, but as two (2) and not more than two (2) batches, which would be reconciled and processed as such. This is to eliminate the long-standing problem of contractors who have been able to fully complete their segment of the intervention but cannot access the final tranche because the construction component within the same intervention is still on-going.

8.0 GUIDELINES AND REQUIREMENTS FOR ACCESSING FUNDS FOR LIBRARY DEVELOPMENT, INSTITUTION-BASED RESEARCH, ACADEMIC MANUSCRIPT/BOOKS PUBLICATION AND ACADEMIC RESEARCH JOURNAL

8.1 LIBRARY DEVELOPMENT

8.1.1 Requirements for the Issuance of Approval-In-Principle (AIP)

- i. Covering Letter
- ii. Executive Summary of the Proposal

- iii. List of Proposed Books stating the Author, Publishers, Year of Publication, Quantity, Unit Cost and Amount
- iv. List of Equipment stating Manufacturer, Specifications, Unit cost and Total Cost
- v. Genuine Proforma Invoice from reputable sources including sample photographs of such equipment
- vi. For Furniture-related procurements, catalogues/photographs of the type of wood to be used
- vii. For E-Library, detailed specification/description of the items should be provided with cost

8.1.2 Requirements for the Release of the First Tranche

- i. Copy of Letter of AIP
- ii. Evidence of Advertisement for Pre-qualification in the National Dailies and the Federal Tenders Journal, in line with the provisions of the Public Procurement Act 2007
- iii. Evidence of Invitation of TETFund to the Tender Opening event
- iv. Copy of the Raw Attendance at the Opening of Tenders
- v. Evidence of Tender Analysis and Recommendation
- vi. Minutes of Tenders Board meeting
- vii. Letter of Commitment to commence the projects immediately after the release.

8.2.0 The Research Funds

One of the Strategies of TETFund is promotion of research in tertiary Institutions in Nigeria, Universities, Polytechnics and Colleges of Education. TETFund does this through two types of research Funds – Fund for Institution based research (IBR) and the National Research Fund (NRF).

IBR was established with the objective of resuscitating research activities in the nation's Tertiary Institutions in Nigeria; the culture of research over the years has been dwindling in most of the higher Institutions in the country. The outcome of which would be the revival of quality research among not only lecturers in Tertiary Institutions but also students of such Institutions.

8.2.1 How to Access and Utilize the Institution-Based Research

8.2.1.1 IBR Fund and disbursement

- i. TETFund gives allocation for IBR annually. This allocation however is domiciled in TETFund account and only released for execution of the project after the proposal has been approved
- ii. A maximum of N2,000,000.00 is approved/project
- iii. The approved fund shall be disbursed in tranches- 85% (before commencement;15% after submission of final report)

8.2.1.2 Thematic areas for IBR

- There is no restriction in the thematic areas under IBR- Arts, Humanities, Science and technology, Education etc.

8.2.1.3 Eligibility Criteria for the IBR

- All lecturers in all Tertiary Institutions in Nigeria are eligible to access fund for IBR
- The research must be conducted in the submitting Institution.

8.2.1.4 Submission of research proposals

Submission of research proposals will be done at two levels:

8.2.1.5 At the level of the Institutions

1. Research proposals shall be submitted to the ICR where they are screened and approved- approved proposals shall be duly signed by the Chairman of the Committee as having satisfied the Committee based on the scoring criteria such as:
 - Having followed the prescribed format
 - Quality of content of proposal which could be assessed based on the following:
 - Executive Summary
 - Title
 - Introduction
 - Objectives
 - Literature review
 - Methodology that can be replicated including methods of data analysis
 - Detailed budget not exceeded N2,000,000.00
2. Approved proposals shall be given back to the researcher(s). Where there are corrections, such proposals shall be vetted by the ICR for compliance and thereafter signed by the Chairman of the Committee.
3. Approved proposals shall then be submitted in five copies to TETFund.

8.2.1.6 Checklist of Documents for Submission of Approved Proposals to TETFund by Researcher(s)

All researchers must ensure that all required documents are attached, as non-inclusion could delay the process or lead to rejection. The following is a checklist:

- Covering letter to TETFund by the principal researcher through the Head of Department, the Chairman (ICR) and the Head of Institution or his representative requesting for funding for the approved proposals.
- Minutes of meeting of the Institution's committee on research (ICR) in which proposal was approved.
- Evidence of approval of proposed research project by the ICR – an approval page which clearly states that the research proposal has been screened and considered

worthy of funding by TETFund and is hereby approved by the ICR (this page must be signed by the Chairman of the Committee before the proposal can be considered by TETFund for funding).

- Five copies of the approved research proposal in the prescribed format (including the budget and work plan indicating the expected date of commencement and completion).
- Detailed profile CV of the researcher(s).
- All documents must be neatly bound and paginated for ease of reference and filing and to avoid loss of documents.

8.2.1.7 Submission to TETFund

Here, the proposals will be further screened to ensure that the format has been followed, the required documentations are provided; the content and quality of the proposal. This will be done by an ad-hoc Committee in TETFund.

Note: Approval at the Institution level does not necessarily translate to approval at the TETFund level; final approval is dependent on the outcome of the screening by the Ad-hoc committee which is dependent on the following:

- Provision of the full complement of required documents as indicated under the checklist above.
- Use of prescribed format
- Proposal not exceeding the funding limits by researchers –**Two million naira (N2,000,000) maximum for each project.**
- Cost of approved proposals not exceeding the maximum allocation to the Institution (where the Institution’s submissions exceeds their allocation, the checklist becomes a critical factor in which proposal is funded or not).

8.2.1.8 Submission of Reports

Two types of reports will be submitted:

8.2.1.9 Progress Report

Progress report will be submitted as follows:

- For a project whose duration is 3 months, a report must be submitted midway into the period (i.e. Six weeks from the commencement of the report).
- For a period that will last 6 months, a progress report must be submitted midway into period (i.e. 3 months after the commencement of the project).

- For a project that will last for one year, two progress reports would be submitted – First one at 4 months after commencement; the second at 8 months after commencement.
- These reports with a covering letters from the researcher(s) should be submitted to TETFund through his/her head of department, the Chairman of ICR and the head of Institution.

8.2.1.10 Final Report

- At the completion of the research, a final report using the attached template (annex 3) will be used to write the final report.
- For the final report to be accepted by TETFund, it must be submitted by the principal researcher to the Institution's Research Committee. This final report must contain the certification page which will indicate that the project has been completed by the researcher(s) to the satisfaction of the following:
 - a. Head of department
 - b. ICR(Chairman)

These will now append their signatures on this page. The researcher will also sign the final report.
- The submission of the final reports shall be accompanied by a covering letter duly signed by the researcher, the Head of department, the Chairman of ICR and the Head of Institution.
- Five copies of the final report bound should be submitted to TETFund.

8.3 Detailed Requirements for Institution Based Research

Disbursement of funds shall be in two tranches of 85% and 15%. Requirements to access the funds include the following:

- i. Covering Letter (Request for Approval of Proposal).
- ii. Executive Summary (Research Outline, Synopsis/Abstract and Statement of the Problem/Challenge.
- iii. Institution-Based Research (IBR) Lead Researcher Profile Form.
- iv. Completed Annexure 1 Form.
- v. Detailed Profile of Researchers.
- vi. Minutes of meeting of Institution's Committee on Research.

- vii. Evidence of Approval of Proposed Research Project by the Committee
- viii. Institution-based Research Project shall not exceed N2million; however, National-based research is exempted from this limit.
- ix. Time Table (including Commencement and Expected Date of Termination of Research Work).
- x. Cost Estimates for Development of Abstract (Field work, Report Writing, Conferences, Publications in relevant Journals).
- xi. Cost Estimate of other Research Materials.

8.4 Academic Manuscript/Book (AMB) Development Intervention

Disbursement of funds shall be in two tranches of 85% and 15%. Requirements to access the funds include the following:

- i. Covering Letter (Request for Approval of Proposal)
- ii. Executive Summary (Synopsis and Titles of Proposed Publications/Books)
- iii. Minutes of meeting of the Institution's Committee of Authors/Publication
- iv. Completed TETFund Academic Manuscript/Book Development Author's Form
- v. Curriculum Vitae (C.V.) of the Author(s)
- vi. Evidence of ISBN
- vii. Evidence of Peer Review
- viii. Table of Content and Foreword of Manuscript
- ix. Detailed cost breakdown
- x. Detailed Implementation Plan
- xi. To qualify for the Final release of 15%, the Institution shall forward to the Fund Three (3) copies of the published book

8.5 Requirements for Accessing Academic Research Journal (ARJ)

Disbursement of funds shall be in two tranches of 85% and 15%. Requirements to access the funds include the following:

- i. Bound copies of the last three (3) editions of the Journal (where it exists) or an Artist's impression of the Cover Page (if just being established)
- ii. Composition of the Editorial Board
- iii. Editorial Policy, Frequency (Annual, Quarterly, etc); Copyright and other details (usually contained under "Notes to Contributors")
- iv. Evidence of Registration of the Title with the National Library of Nigeria as an International Serial (i.e. ISSN)
- v. Minutes of meeting of the Editorial Committee
- vi. Submission of a comprehensive proposal of the publication
- vii. Detailed Cost breakdown to publish the Journal
- viii. TETFund should be acknowledged in the Journal as Sponsor
- ix. Three (3) copies of each TETFund-funded edition should be submitted to the Fund for records

9.0 GUIDELINES AND REQUIREMENTS FOR ACCESSING FUNDS FOR ACADEMIC STAFF TRAINING & DEVELOPMENT (AST & D) PROGRAMME AND CONFERENCE ATTENDANCE

9.1 Eligibility for the Programme

To be eligible for the Academic Staff Training and Development programme, beneficiaries must have met the following conditions:

- a) Be nominated by the Beneficiary's institution through the institution's AST & D Committee or Staff Development Committee as the case may be;

- b) Completed TETFund AST & D Nomination Form duly signed by the Head of Department, Dean of Faculty and the Vice Chancellor or Rector or Provost of the beneficiary institution;
- c) Submitted current Admission Letter (with cost implication, if the programme is tenable in foreign Universities/Institutions)
- d) Submitted his/her Curriculum Vitae;
- e) Submitted a duly completed, signed and stamped Bond form with the beneficiary institution where he/she is an employee in the teaching profession of the institution;
- f) Submitted his/her Bank Details, i.e. Official Salary Pay Point.

9.2 **Mode of Sponsorship**

The Mode of Sponsorship and current worth of the scholarship (in Naira) for the respective programmes as approved by the Board of Trustees are as follows:

- a) **Ph.D Science (Local) Programme – N1, 500,000.00 for 3 years at the rate of N500,000.00 per year;**
- b) **Ph.D. Arts (Local) Programme – N1, 050,000.00 for 3 years at the rate of N350,000.00 per year;**
- c) **Masters Science (Local) Programme – N700,000.00 for 2 years at the rate of N350,000.00 per year;**
- d) **Masters Arts (Local) Programme – N500,000.00 for 2 years at the rate of N250,000.00 and;**
- e) All Foreign Programmes enjoy full sponsorship as follows:
 - i. Cover for Tuition fees, Bench Fees, Living Expenses, Health Insurance and Passages
 - ii. Variation of costs on **Annual Tuition Fees ONLY**, but subject to confirmation from the foreign University where the AST & D Scholars are studying; and

iii. Foreign Programmes in the ratio 70% for Science, Engineering and Technology-based courses including Bench Work and 30% for Arts/Social Science-based Courses that are critical to the development of any segment of the Nigerian economy.

- f) **Foreign Masters** is for a maximum period of 18months (1^{1/2} years)
- g) **Foreign PhDs** is for a maximum of 3^{1/2} years; and
- h) **Bench Work period**, ranges from 3months to a maximum of 1year.

9.3 Mode of Disbursement of funds to the Scholars

- i. Approved funds for beneficiaries are released en-bloc to the beneficiary institution's TETFund-Dedicated accounts. The beneficiary institution is advised to open a domiciliary account (for foreign programmes) and lodge these monies. This is to cushion the effect of exchange rate fluctuations. The released monies are to be disbursed on annual basis to the scholars on receipt of the scholar's progress reports; and
- ii. Copy of the scholar's progress report must be forwarded to the Fund
- iii. First Disbursement to the approved scholar by the beneficiary institution should not be more than three (3) weeks of receipt/release of funds from TETFund.

9.4 Documentation Requirements

The following documentation is required for accessing the AST & D funds:

- a) List of Beneficiaries completed in the TETFund Institution Personnel Nomination Form, i.e. TETFund/NOM-SDT/FORM AS;
- b) Outline of the areas of training
- c) Name of Institution/Venue where training is tenable
- d) Date(s)/Period and Duration of the training

- e) Detailed Cost estimates for the training for the respective candidates including cost implication per candidate per year, especially for foreign programmes
- f) Letter(s) of Admission of the respective nominated candidates/staff (i.e. current and/or validated admission)
- g) Candidate's course status, i.e. extent of completion (i.e. for returning students) certified by the Registrar of the Institution where programme/course is being run;
- h) Evidence of course completion, that is, Thesis and Certificate, must be forwarded to the Fund
- i) Evidence of Acceptance for Bench Work – i.e. short Research-based training towards the completion of an on-going (local) Ph.D programme. Bench Work establishes and consolidates institutional linkages between world class foreign Universities and Nigeria.

9.5 REQUIREMENTS FOR ACCESSING FUNDS FOR CONFERENCE ATTENDANCE

- i. Documentary evidence of the Conference(s) to attend; including Conference fees;
- ii. Conference Date/Duration;
- iii. Completed TETFUND Institution Personnel Data Forms for Academic and Non-Academic Staff, i.e. TETF/IPD-CA/FORM AS and TETF/IPD-CA/FORM NAS;
- iv. Department/Unit of Staff/Conference Attendee indicating academic and non-academic categories; and
- v. State respective budget/cost implication for each potential beneficiary;

- vi. Submission should reach the Fund two (2) months to the commencement of the programme.
- vii. Back-to-Office report with copy of certificate of attendance must be submitted to the Fund

10.0 REQUIREMENTS FOR ACCESSING FUNDS FOR TEACHING PRACTICE, ENTREPRENEURSHIP STUDY CENTRES

10.1 Teaching Practice Supervision

Only Academic Staff supervising students on Teaching Practice are eligible for sponsorship. The requirements for accessing the Teaching Practice Intervention funds are as follows:

- i. Schedule indicating dates/periods and duration of teaching practice supervision for the Intervention Year;
- ii. Names, Rank and Department of Academic Staff to be involved in the supervision;
- iii. Names of Schools/Venue where the supervision is taking place;
- iv. Detailed Cost implication per supervision during the period of supervision;
- v. Completed TETFund Personnel Nomination forms;
- vi. Detailed cost implication for the establishment or improvement of the mini teaching laboratory; and
- vii. Executive Summary of the submission

10.2 Entrepreneurship Study Centre (ESC)

To access funds for the establishment of Entrepreneurship Study Centres, the requirements highlighted in Section 6.1 to 6.3.3 of this document apply.

11.0 INTERNAL AUDIT CLEARANCE CERTIFICATE

The Internal Audit Unit (IAU) duties in the processing of beneficiaries' payments after the first (1st) tranche actually start from request by the beneficiaries for the second (2nd) and final tranches. However, the following are basic requirements of the IAU for the processing of the 2nd and 3rd tranche disbursements for beneficiaries:

- i. Dedicated Bank Statement solely for TETFund showing evidence of all lodgments and all payments there from, essentially for projects being retired, i.e. Normal Intervention, Library Intervention, High Impact or Special Projects as the case may be;
- ii. E-Payment schedules in line with the Federal Government policy;
- iii. Payment Vouchers with supporting documents such as necessary approvals by the authorities of the benefitting institutions, Advance Payment Guarantees, Contract Agreements, Receipts from Payees, etc;
- iv. Evidence of deduction and remittance of taxes to the relevant Revenue body;
- v. Copies of Store Receipt Vouchers and Store Issue Vouchers and Invoices for items procured;
- vi. Returns on Expenditure Form (Form No. TETF/DF/IAU/FR/02);
- vii. Financial Returns Form (Form No. TETF/DF/IAU/FR/01);

- viii. General overall progress of work achieved by the beneficiary on the initial release, which shall be determined by comparing the amount disbursed to payments made to the beneficiaries' contractors; and
- ix. Where funds have been utilized for items outside the approved projects or any of the above documents is not made available, Audit Clearance for further disbursements will not be issued.

12.0 MONITORING OF PROJECTS

The Fund is required by Law to monitor and evaluate execution of projects for which intervention funds have been provided to beneficiaries. The following are some of the strategies put in place for monitoring the utilization of TETFund funds:

a) Project/Programme Monitoring

This is the Regular routine and/or Ad-hoc monitoring and evaluation by Staff, the Board of Trustees and other stakeholders such as Committees of Education of both the Senate and House of Representatives, NGOs, National Planning Commission, etc; and

b) Financial Monitoring

This involves special financial auditing either by Audit Consultants appointed by the Fund, Staff of the Fund; any interested Stakeholders, as well as the Fund's retained External Auditors. They would usually examine the TETFund-dedicated accounts opened and operated by beneficiaries of TETFund intervention funds.

13.0 REQUIRED QUALIFICATIONS OF BENEFICIARY DESK OFFICERS

Beneficiaries are required to appoint Desk Officers with relevant competences and experience in the various aspects of interventions of the Fund. Amongst other functions,

the Desk Officers are also required to work in harmony with the institution's Bursary Department for the submission of accurate and complete rendition of financial transactions on TETFund interventions. The following would serve as a guide.

13.1 Infrastructure/Equipment-Based Interventions

Desk Officers having the following competences are recommended:

- Registered Architect, Civil/Structural/Building Engineer or Quantity Surveyor with relevant Professional certification
- Not less than 10years post graduation and working experience
- Versatility in Site/Project Administration
- Project Management Qualification and experience is an added advantage

13.2 Academic/Content-Based Interventions

The Institution's Director of Academic Planning is recommended for appointment for all Academic-based interventions, viz, Academic Staff Training and Development, Research and Journal publications, Conference Attendance, Book and Manuscript Development.

13.3 Library Intervention

The Institution's Librarian shall act as Desk Officer for all matters involving Library Intervention.

14.0 TIMELINES FOR THE DELIVERY OF TETFUND-RELATED INTERVENTIONS

14.1 For Infrastructure-Based Interventions

S/N	ACTIVITY	TIME ALLOWED	
1	Submission of Documents to TETFund after receipt of Letter of Allocation	For Infrastructure-based projects	Not more than 10weeks (including Due Process to engage Consultants and preparation of detailed designs)
		For others involving Procurements and Academic-based interventions	Not more than 6weeks
2	Processing and Issuance of Approval-in-Principle (AIP)	2weeks from date of receipt in the processing Department of the Fund	
3	Conclusion of Due Processes and Submission of Due Process Report Vendor engagement (excludes those requiring higher approvals, that is those outside the institution's threshold)	Not later than 9weeks from Date of receipt of AIP	
4	Vetting & Processing of and crediting of the 1 st Tranche into Beneficiary's Account	2weeks from date of receipt of Application for 1 st tranche	
5	Commencement of Project implementation on site	2weeks from date of receipt of funds by beneficiary	
6	Monitoring of Project after the first release	6weeks from date of release of funds to beneficiary	
7	Monitoring Visit for the release of the 2 nd Tranche	2weeks from date of receipt of beneficiary's request (time includes obtaining approval to travel and payment of travel allowances)	
8	Issuance of Audit Clearance to relevant processing Department	3working days from date of receipt of Financial returns	

9	Submission of Field Inspection Report	3working days from date of Arrival back in Office
10	Processing of 2 nd and Final Tranche Payment to crediting of beneficiary's account	1week from date of submission of Field report
11	Monitoring Visit for the final tranche to payment of final tranche	The periods stated in items 7 to 10 shall apply

14.2 FOR ACADEMIC/CONTENT-BASED AND LIBRARY INTERVENTIONS

All Academic-based interventions MUST be submitted in not more than THREE (3) installments

S/N	ACTIVITY	TIME ALLOWED	
1	Submission of Documents to TETFund after receipt of Allocation Letter	Not later than 6weeks	
2	Vetting and Processing of Submission for AIP (for Library Only)	2weeks from date of receipt in the processing Department	
3	Vetting and Processing of Academic-based intervention proposals for Approval	2weeks from date of receipt in the processing Department	
4	Processing of letters of release of funds by the initiating Department	1week from date of receipt from the ES' office	
5	Processing of funds and crediting of account of beneficiary for Academic-based interventions	1week from date of receipt in Finance Department of TETFund	Audit Unit – 2working days Finance Dept. – 3working days
6	Observance of Due Process of Library-Based interventions and submission of documents to the Fund for release of funds	9weeks from date of receipt of AIP	
7	Vetting of Library intervention Due Process Report	1week from date of receipt in processing Department	
8	Processing of funds for Library intervention by the Finance Department to crediting of	1week	Audit Unit – 2working days

	beneficiary's account		Finance Dept. – 3working days
9	Monitoring Visit for release of the Final tranche on Library intervention to payment of beneficiary	The periods stated in 14.1 (7) to (10) shall apply	

15.0 IMPACT ASSESSMENT

The Fund shall from time to time conduct Impact Assessment on beneficiaries' completed projects. The aim is to assess the level of impact such projects have had after completion, taking into cognizance the conditions existing before the projects came into place. By reason of this therefore, beneficiaries are to diligently articulate and have a well documented "Condition Report" before the intervention. The documentation should be accompanied with relevant statistical data that would enable impact measurement after the intervention.

Not only will this assist in determining impact when such facilities are in use, a basis and guide would also have been created through lessons learned for future interventions that should necessarily be more impactful.

16.0 CONCLUSION

All the guidelines contained in this manual shall remain valid and binding from the date it becomes effective, unless otherwise modified by approval of the Board of Trustees.

Any modification or variation of the TETFund guidelines manual for accessing intervention funds shall only be made by the TETFund Board of Trustees, after due consideration to any proposal for modification or variation from any beneficiary or stakeholder.

TERTIARY EDUCATION TRUST FUND JANUARY 2014



APPENDICES