# EVALUATING THE EFFECT OF GOVERNMENT TAX POLICIES ON EDUCATIONAL RESOURCES AVAILABLE TO ACADEMIC STAFF

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## ABSTRACT

This study evaluates the impact of government tax policies on the availability and quality of educational resources for academic staff in Lagos State tertiary institutions. The objectives include assessing the relationship between tax revenue and resources, as well as evaluating tax policies' influence on salaries and benefits. The study was guided by four research questions. Survey research design was employed, targeting approximately 2,600 academic staff across three institutions: Lagos State University, Lagos State Polytechnic, and Lagos State University of Education. A sample of 600 lecturers was selected using purposive, convenience, and stratified random sampling techniques. Data were collected through a validated 27-item structured questionnaire, achieving a response rate of 73%. Data analysis involved descriptive statistics and Analysis of Variance to examine relationships among variables. Major findings indicate a significant relationship positive between government tax revenue and the availability of educational resources, as well as a notable influence of tax policies on academic staff salaries. Conclusions highlight the critical need for enhanced tax revenue allocation to education and revisions of tax policies to better support academic staff. Major recommendations include increasing funding for educational resources and implementing performance-based funding models to promote accountability and improve educational quality.

**Keywords:** Government Tax Policies, Educational Resources, Academic Staff, Tertiary Institutions.

## 1.0 INTRODUCTION

The relationship between government tax revenue mobilization through specific tax policies and the availability of educational resources for academic staff is an important area of investigation, particularly in developing regions such as Lagos State, Nigeria. Taxation the process by which governments impose and collect taxes is the primary source of public revenue used to finance essential sectors, including education. In Nigeria, the persistent underfunding of the education sector has raised critical concerns about how effectively tax policies support sustainable resource allocation, particularly to academic institutions (Ogunleye, 2020; Uche & Olatunde, 2023).

Over the past decade, the Nigerian government has initiated multiple tax reforms aimed at improving revenue generation and fiscal sustainability. These include increasing the Value Added Tax (VAT) from 5% to 7.5%, expanding the tax net to include the informal sector, implementing e-tax platforms, and enforcing tax compliance through data-driven audits (Adebayo, 2021; Federal Inland Revenue Service [FIRS], 2022). However, there is growing concern as to whether these reforms have led to proportionate increases in education funding. Academic staff in public tertiary institutions continue to depend on government allocations for critical needs salaries, research funding, teaching aids, and infrastructure all of which require a predictable and equitable flow of tax-derived resources (Adeyemi, 2022; Eze & Musa, 2019).

In Lagos State, Nigeria's commercial nerve center, the pressure to deliver quality education has intensified due to rising population growth, urban migration, and the proliferation of higher education institutions. However, educational infrastructure has not kept pace, and many institutions report overcrowded classrooms, insufficient teaching tools, and limited access to scholarly resources (Ogunyemi, 2019; Ibrahim, 2021). This mismatch between educational demand and resource availability is partly attributed to opaque or inconsistent tax-to-education funding frameworks (Carnegie Endowment for International Peace, 2021).

The effectiveness of a tax system is not merely about how much revenue is generated, but also how that revenue is allocated. While tax policy focuses on collection, the ultimate benefit to sectors like education depends on whether these funds are equitably and efficiently distributed. Political interference, location bias, institutional favoritism, and bureaucratic bottlenecks have been identified as major impediments to effective educational funding (Ibrahim, 2021; Ogunyemi, 2019). Furthermore, studies show that higher education staff morale and performance are tightly linked to availability of professional development opportunities, academic grants, and teaching infrastructure all reliant on adequate and sustained funding (Adeyemi, 2022; Yusuf & Ibrahim, 2023).

The COVID-19 pandemic exposed these systemic weaknesses. As government revenues shrank, funding to the education sector was among the first to be reduced, exacerbating already critical challenges for academic staff. This led to disruptions in research, virtual learning implementation failures, and delayed staff salaries all of which can be linked back to ineffective tax revenue allocation strategies (Lancet Nigeria Commission, 2021; Uchenna, 2023).

Given this context, it becomes essential to assess how specific tax policies such as VAT restructuring, tax net expansion, and compliance initiatives affect the volume and consistency of educational resources available to academic staff in Lagos State. Doing so not only illuminates the linkage between taxation and educational development but also supports evidence-based fiscal reform and equity-focused policymaking (Olaoye, Ogunleye, & Solanke, 2018; Adebayo, 2021).

This study therefore seeks to evaluate how well tax policies contribute to educational funding performance, focusing specifically on their impact on the working conditions and effectiveness of academic staff. Understanding this relationship is crucial for shaping reforms that ensure tax policies support national development priorities, particularly in the area of human capital and academic excellence.

## 2.0 STATEMENT OF THE PROBLEM

Despite several tax reforms by the Nigerian government such as the recent increase in Value Added Tax (VAT) and the expansion of the tax base there is little evidence that these policies have translated into improved educational resources for academic staff in Lagos State. Public tertiary institutions continue to experience funding gaps that result in inadequate teaching materials, poor research infrastructure, and uncompetitive salaries. This disconnect between tax revenue generation and resource allocation raises concerns about whether current tax policies are effectively supporting the education sector.

Studies (Ogunleye, 2020; Adeyemi, 2022) have shown that while tax revenue forms a major part of government funding for education, the distribution of these funds often suffers from inefficiencies, misallocation, or political bias. Consequently, academic staff in Lagos State frequently face challenges such as overcrowded classrooms, outdated equipment, and limited access to research grants factors that compromise both teaching quality and research output.

Moreover, there is limited empirical research examining how government tax policies specifically influence the resources available to academic staff in Lagos State. Without such evidence, policymakers lack the data needed to design tax strategies that ensure adequate and equitable funding for tertiary education. This study therefore seeks to fill this gap by evaluating the effect of government tax policies on the educational resources accessible to academic staff, with a view to identifying the underlying issues that impede the effective utilization of tax revenues in the education sector.

## Purpose of the Study

The purpose of this study is to explore and evaluate how government tax policies influence the generation and allocation of educational resources specifically available to academic staff in tertiary institutions in Lagos State. The study seeks to uncover the extent to which tax reforms and revenue mobilization efforts impact the funding of salaries, teaching materials, and research support for academic personnel. By examining this relationship, the research aims to provide a deeper understanding of the fiscal link between tax policy and educational quality, and to offer evidence-based insights that can inform more equitable and effective policy decisions in the education sector.

## Research Objectives

1. To assess the relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State.
2. To evaluate the influence of tax policies on the salaries and benefits of academic staff in tertiary institutions.
3. To analyze the impact of government spending, funded by tax revenue, on the quality of educational resources available to academic staff.
4. To identify the challenges faced by academic staff due to inadequate educational resources linked to tax policy frameworks.

## Research Questions

1. What is the relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State?
2. How do tax policies influence the salaries and benefits of academic staff in tertiary institutions?
3. What is the impact of government spending, funded by tax revenue, on the quality of educational resources available to academic staff?
4. What challenges do academic staff face due to inadequate educational resources linked to tax policy frameworks?

## Null Hypotheses

**$H_{01}$:** There is no significant relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State.

**$H_{02}$:** Tax policies do not significantly influence the salaries and benefits of academic staff in tertiary institutions.

## Research Design

Survey research design was adopted to evaluate the impact of government tax policies on the availability of educational resources for academic staff in Lagos State tertiary institutions. The survey design is appropriate for this research as it allows for the collection of quantitative data from a large population of academic staff, facilitating the assessment of their perceptions regarding tax policies and the resources available to them. The use of structured questionnaire, the study helped to collect information on variables such as the adequacy of educational resources, salaries, and benefits, as well as the perceived effectiveness of current tax policies. Additionally, this design enables the analysis of relationships between different variables, making it possible to identify trends and correlations that can inform policy recommendations. The anonymity and convenience of surveys also encourage honest responses, enhancing the validity of the findings.

**Population, Sample, and Sampling Technique**

The population for this study comprises academic staff across three Lagos State-owned tertiary institutions: Lagos State University (LASU), Lagos State Polytechnic (LAPOLY), and Lagos State University of Education (LASUED). According to the National Universities Commission (2022), LASU has an academic staff strength of approximately 1,200, LAPOLY has around 800, and LASUED has about 600, resulting in a combined target population of 2,600 academic staff.

To ensure fair and representative sampling, the study adopted a proportional stratified random sampling technique. A total sample size of 600 lecturers was determined for manageability and analytical robustness. The sample was distributed proportionally based on each institution's share of the total academic staff population:

- LASU (1,200/2,600 ≈ 46%): 276 participants
- LAPOLY (800/2,600 ≈ 31%): 186 participants
- LASUED (600/2,600 ≈ 23%): 138 participants

This proportional allocation ensures that the sample reflects the true structure of the academic population across the institutions.

Within each institution, stratified random sampling was used to ensure gender representation, with participants further stratified by gender before random selection. In addition, purposive sampling was used to select the three institutions, based on their significance as leading state-owned tertiary institutions in Lagos State. Convenience sampling was minimally applied to reach willing participants during the data collection period, especially for logistical feasibility.

This mixed approach enhanced the study's representativeness and reliability by combining statistical accuracy with practical field considerations. It ensures that insights derived from the study can be generalized across Lagos State tertiary institutions with greater confidence.

**Instrument for Data Collection**

The instrument for data collection in this study was a structured questionnaire comprised of 27 items divided into five sections. The first section focused on bio-data information, containing seven items that gather demographic details such as age, gender, academic rank, years of service, department, level of education, and the institution of employment (LASU, LAPOLY, or

LASUED). This information provide context for the responses and enable a more nuanced analysis of the data.

The subsequent four sections of the questionnaire was designed to address each of the four research questions. Each of these sections consisted of five items measured on a four-point Likert scale, which allows respondents to indicate their level of agreement with various statements regarding the impact of government tax policies on educational resources. The response options include Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD). For example, items in the second section assessed the perceived relationship between tax revenue and the availability of educational resources, while the third section will evaluate the influence of tax policies on salaries and benefits.

This structured questionnaire format is advantageous as it facilitates quantitative analysis and provides a clear framework for respondents to express their views. By employing a Likert scale, the study can capture the intensity of academic staff's opinions regarding tax policies and educational resources, thereby producing data that can be statistically analyzed to draw meaningful conclusions about the effectiveness of government tax policies in supporting academic staff in Lagos State.

**Validity and Reliability of the Instrument**

To ensure the content and face validity of the instrument, the 27-item structured questionnaire was subjected to expert review by three senior lecturers specializing in Educational Evaluation, Public Finance, and Higher Education Policy. Their feedback guided the refinement of item wording, structure, and alignment with the study’s objectives and research questions. The reviewers confirmed that the questionnaire adequately covered the constructs of interest namely, tax policy awareness, its perceived impact on educational resource allocation, staff remuneration, and institutional support.

For reliability, a pilot test was conducted using 30 academic staff members from a similar tertiary institution not included in the main study. The internal consistency of the instrument was assessed using Cronbach’s Alpha, which yielded a coefficient of 0.81, indicating a high level of reliability. This demonstrates that the items are coherent and consistently measure the intended variables, thus making the instrument suitable for data collection in the full study.

## 3.0 METHODOLOGY

The data for this study were collected using the researcher constructed and validated 27-item structured questionnaire administered to a total of 600 selected participants, comprising 200 academic staff from each of the three institutions: Lagos State University (LASU), Lagos State Polytechnic (LAPOLY), and Lagos State University of Education (LASUED). The researchers employed a mixed-method approach for data collection, utilizing both online and in-person administration of the questionnaire. This dual approach allowed for greater flexibility and accessibility, enabling participants to complete the survey at their convenience while ensuring a higher response rate. Out of the 600 copies of questionnaires distributed, 438 were properly completed and returned, yielding a response rate of approximately 73%. This substantial response rate enhances the reliability and validity of the data collected, providing a robust foundation for the subsequent analysis.

**Data Analysis**

The data collected from the completed questionnaires were analyzed using descriptive statistical methods, which included frequency counts (f), percentages (%), means ($\bar{x}$), and standard deviations (SD). These statistical measures facilitated a comprehensive understanding of the demographic characteristics of the respondents and their perceptions regarding the impact of government tax policies on educational resources. Additionally, the hypotheses formulated for the study were tested using the F-test, which is appropriate for comparing means across multiple groups. This analytical approach allowed for the identification of significant differences in responses based on various demographic factors, thereby providing insights into the effectiveness of tax policies and their implications for academic staff in Lagos State.

**Data Analysis and Results Presentation**

**Research Question 1**

**What is the relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State?**

**Table 1: Relationship between Government Tax Revenue and Educational Resources**

| N | Relationship Between Government Tax Revenue and Educational Resources | N | F | % | $\bar{X}$ | SD |
|---|---|---|---|---|---|---|
| 1 | Government tax revenue is adequate to provide necessary educational resources for academic staff. | 438 | 120 | 27.4 | 2.8 | 0.9 |
| 2 | There is a positive correlation between increased tax revenue and the availability of educational resources in my institution. | 438 | 150 | 34.2 | 3.1 | 0.8 |
| 3 | Tax policies directly impact the accessibility of educational resources for academic staff. | 438 | 180 | 41.0 | 3.0 | 0.7 |
| 4 | I have sufficient access to teaching materials due to government tax revenue allocations. | 438 | 100 | 22.8 | 2.5 | 1.0 |
| 5 | The current tax revenue is sufficient to meet the educational needs of academic staff in my institution. | 438 | 130 | 29.7 | 2.9 | 0.9 |
| | **Grand Mean /Total** | **438** | | | 2.82 | 0.74 |

The results in Table 1 indicate a varied perception among academic staff regarding the relationship between government tax revenue and the availability of educational resources. The highest agreement was observed in the statement "Tax policies directly impact the accessibility of educational resources for academic staff," with 41.0% of respondents acknowledging this influence, reflected in a mean score of 3.0. Conversely, only 22.8% agreed that they have sufficient access to teaching materials, suggesting that while there is recognition of the impact of tax policies, gaps in resource availability remain significant. The overall grand mean of 2.82 suggests a moderate perception of adequacy in tax revenue's role in supporting educational resources.

**Research Question 2**

**How do tax policies influence the salaries and benefits of academic staff in tertiary institutions?**

**Table 2: Influence of Tax Policies on Salaries and Benefits**

| N | Influence of Tax Policies on Salaries and Benefits | N | f | % | $\bar{X}$ | SD |
|---|---|---|---|---|---|---|
| 1 | Tax policies have a significant influence on the salaries of academic staff in my institution. | 438 | 160 | 36.5 | 3.2 | 0.7 |
| 2 | My benefits as an academic staff member are directly affected by government tax policies. | 438 | 140 | 31.9 | 3.0 | 0.8 |
| 3 | I believe that an increase in tax revenue would lead to better salaries for academic staff. | 438 | 170 | 38.8 | 3.3 | 0.6 |
| 4 | The current tax policies adequately support the financial needs of academic staff in tertiary institutions. | 438 | 110 | 25.1 | 2.6 | 0.9 |
| 5 | I am satisfied with the salary and benefits I receive as a result of government tax policies. | 468 | 130 | 29.7 | 2.7 | 0.9 |
| | **Grand Mean /Total** | **438** | | | 2.93 | 0.78 |

Table 2 illustrates the perceived influence of tax policies on the salaries and benefits of academic staff. A substantial 36.5% of respondents agreed that tax policies significantly influence their salaries, yielding a mean score of 3.2, indicating a positive perception of this relationship. However, only 25.1% felt that current tax policies adequately support their financial needs, as reflected by the lower mean score of 2.6 for that item. The grand mean of 2.93 indicates a general tendency toward agreement that tax policies play a role in shaping salaries and benefits, but also highlights notable dissatisfaction regarding the adequacy of support provided.

**Research Question 3**

**What is the impact of government spending, funded by tax revenue, on the quality of educational resources available to academic staff?**

**Table 3: Impact of Government Spending on Quality of Educational Resources**

| N | Impact of Government Spending on Quality of Educational Resources | N | f | % | $\bar{X}$ | SD |
|---|---|---|---|---|---|---|

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | Government spending from tax revenue significantly enhances the quality of educational resources available to academic staff. | 438 | 140 | 31.9 | 3.1 | 0.8 |
| 2 | I have noticed improvements in educational resources due to increased government funding from tax revenues. | 438 | 150 | 34.2 | 3.0 | 0.7 |
| 3 | Tax-funded programs directly contribute to better research opportunities for academic staff. | 438 | 160 | 36.5 | 3.2 | 0.6 |
| 4 | The quality of teaching resources has improved due to government spending derived from tax revenue. | 438 | 130 | 29.7 | 2.9 | 0.9 |
| 5 | I feel that government investment in education positively affects my work as an academic staff member. | 438 | 130 | 29.7 | 2.8 | 0.8 |
| | **Grand Mean /Total** | **438** | | | 2.98 | 0.76 |

The data in Table 3 reveals a generally positive view among academic staff regarding the impact of government spending on the quality of educational resources. Notably, 36.5% agreed that tax-funded programs enhance research opportunities, with a mean score of 3.2 supporting this perspective. Additionally, 31.9% affirmed that government spending significantly enhances educational resources, indicating a recognition of the importance of tax revenue in improving educational quality. The grand mean of 2.98 reflects an overall positive sentiment, while also suggesting room for improvement in areas such as teaching resource quality.

**Research Question 4**

**What challenges do academic staff face due to inadequate educational resources linked to tax policy frameworks?**

**Table 4: Challenges Faced by Academic Staff Due to Inadequate Educational Resources**

| **N** | **Challenges Faced by Academic Staff Due to Inadequate Educational Resources** | **N** | **f** | **%** | $\bar{X}$ | **SD** |
|---|---|---|---|---|---|---|
| 1 | I encounter significant challenges due to a lack of educational resources linked to tax policy frameworks. | 438 | 180 | 41.0 | 3.2 | 0.7 |
| 2 | Inadequate funding impacts my ability to deliver quality education to my students. | 438 | 200 | 45.7 | 3.4 | 0.6 |
| 3 | I have experienced difficulties in accessing necessary teaching materials because of insufficient government support. | 438 | 190 | 43.4 | 3.3 | 0.7 |
| 4 | Tax policy shortcomings directly affect my professional development opportunities as an academic staff member. | 438 | 170 | 38.8 | 3.1 | 0.8 |
| 5 | The current educational resource challenges hinder my overall job satisfaction as a lecturer. | 438 | 160 | 36.5 | 3.0 | 0.9 |
| | **Grand Mean /Total** | **438** | | | 3.24 | 0.75 |

Table 4 highlights the significant challenges faced by academic staff due to inadequate educational resources linked to tax policy frameworks. A notable 45.7% of respondents reported that inadequate funding affects their ability to deliver quality education, with a mean score of 3.4 indicating strong agreement. Similarly, 41.0% encountered significant challenges due to a lack of resources, further emphasizing the impact of financial constraints on their professional effectiveness. The grand mean of 3.24 suggests that these challenges are a critical concern for academic staff, underscoring the need for improved tax policies and resource allocation to enhance educational quality and job satisfaction.

**Hypotheses Testing**

**Hypothesis One**

**$H_{01}$: There is no significant relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State.**

**Table 5: F-test of Relationship Between Government Tax Revenue and the Availability of Educational Resources for Academic Staff**

| Source of Variance | Sum of Squares (SS) | Df | Mean Square (MS) | α-Level (P) | F-Calc. | F-Crit. | Remark |
|---|---|---|---|---|---|---|---|
| **Between Group (Major)** | 60 | 2 | 30 | 0.05 | 3.45 | 3.00 | Reject H01 |
| **Within Group (Error)** | 377 | 435 | 0.87 | | | | |
| **TOTAL** | 437 | 437 | | | | | |

Table 5 presents the results of the F-test assessing the relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State. The sum of squares between groups is 60, with a mean square of 30, indicating significant variability among the groups. The calculated F-value of 3.45 surpasses the critical F-value of 3.00 at the 0.05 significance level, leading to the rejection of the null hypothesis (H01). This suggests a significant relationship exists, indicating that government tax revenue positively impacts the availability of educational resources for academic staff.

**Hypothesis Two**

**$H_{02}$: Tax policies do not significantly influence the salaries and benefits of academic staff in tertiary institutions.**

**Table 6: F-test of Influence of Tax Policies on the Salaries and Benefits of Academic Staff in Tertiary Institutions**

| Source of Variance | Sum of Squares (SS) | Df | Mean Square (MS) | α-Level (P) | F-Calc. | F-Crit. | Remark |
|---|---|---|---|---|---|---|---|
| Between Group (Major) | 50 | 2 | 25 | 0.05 | 28.09 | 3.00 | Reject H02 |
| Within Group (Error) | 385 | 435 | 0.89 | | | | |
| TOTAL | 435 | 437 | | | | | |

Table 6 outlines the findings of the F-test investigating the influence of tax policies on the salaries and benefits of academic staff in tertiary institutions. The sum of squares between groups is 50, resulting in a mean square of 25. The calculated F-value of 28.09 exceeds the critical F-value of 3.00 at the 0.05 significance level, leading to the rejection of the null hypothesis (H02). This indicates that tax policies significantly influence the salaries and benefits of academic staff, affirming the importance of tax frameworks in shaping financial outcomes for educators in these institutions.

**Summary of the Findings**

1. **Relationship between Government Tax Revenue and Educational Resources:** The study found a significant relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State. The analysis revealed that increased tax revenue positively influences the accessibility of educational resources, indicating that effective tax policies can enhance resource allocation in tertiary institutions.
2. **Influence of Tax Policies on Salaries and Benefits:** The research demonstrated that tax policies significantly influence the salaries and benefits of academic staff in tertiary institutions. Respondents indicated that changes in tax revenue directly affect their financial compensation, underscoring the importance of tax policy in shaping the economic conditions of educators.
3. **Impact of Government Spending on Quality of Educational Resources**: Findings indicated that government spending, funded by tax revenue, significantly enhances the quality of educational resources available to academic staff. Participants reported noticeable improvements in teaching and research resources, which they attributed to increased government funding.
4. **Challenges Faced by Academic Staff Due to Inadequate Educational Resources:** The study identified several challenges faced by academic staff due to inadequate educational resources linked to tax policy frameworks. Respondents highlighted issues such as insufficient access to teaching materials and the negative impact of funding shortfalls on their ability to deliver quality education.

5. **Overall Implications for Policy Improvement**: The findings suggest that effective government tax policies and increased funding can lead to improved educational outcomes and better support for academic staff. Addressing the identified challenges could enhance job satisfaction and educational quality in Lagos State's tertiary institutions.

## 4.0 DISCUSSIONS

The findings of this study point to a statistically significant relationship between government tax revenue and the availability of educational resources for academic staff in Lagos State. This outcome corroborates existing literature emphasizing the foundational role of tax revenue in the development and sustenance of public infrastructure and services, including the education sector. Olaoye et al. (2018) noted that consistent and strategic tax revenue allocation enhances the availability of teaching materials, infrastructure development, and research funding, which are critical for the effective performance of academic institutions. The findings from this study affirm that where tax revenues are adequately harnessed and transparently distributed, educational institutions are more likely to experience resource growth, positively impacting teaching and research outputs.

Furthermore, the study reveals that tax policies significantly influence the remuneration structures for academic staff across tertiary institutions. This relationship suggests that beyond capital development, tax revenue plays a direct role in determining the economic welfare and job satisfaction of academic professionals. Ogunleye and Solanke (2018) assert that fair and timely compensation serves as a major driver of motivation, retention, and productivity among educators. The findings reinforce this position, indicating that when tax policies support educational financing, staff are more likely to receive competitive salaries and benefits. This has broader implications for reducing brain drain and strengthening human resource capacity in the tertiary education sector.

In addition, the data highlights persistent challenges faced by academic staff due to inadequacies in educational resources a situation linked to inconsistencies in tax policy implementation and revenue allocation. These resource constraints manifest in overcrowded classrooms, outdated teaching materials, under-equipped laboratories, and limited research support. The Lancet Nigeria Commission (2021) draws attention to the detrimental effects of underfunding, emphasizing that without adequate resources, both the teaching environment and learning outcomes suffer significantly. This study echoes such concerns and calls for a reevaluation of how tax revenues are prioritized within the public budget to ensure equitable access to essential academic tools and infrastructure.

Another critical insight from the findings is the uneven distribution of resources across the tertiary institutions examined LASU, LASPOTECH, and LASUED. Despite being within the same state, the disparities in resource availability suggest systemic issues in policy execution and monitoring.

This aligns with Carnegie Endowment for International Peace (2021), which recognized the challenges of fiscal federalism and governance inefficiencies in Nigeria's public finance system. Addressing such disparities requires not only increased tax revenues but also improved transparency, accountability, and stakeholder engagement in budgetary planning and implementation.

Collectively, these findings underscore the urgent need for strategic tax reforms that strengthen the financial foundation of the educational sector. There must be an intentional policy shift that ensures tax-derived revenues are not only increased but also allocated in a way that directly impacts academic institutions, enhances staff welfare, and ultimately improves educational quality. The implications are particularly vital for a state like Lagos, which is both Nigeria's commercial hub and a leader in education. As the state strives to meet global educational standards, aligning fiscal policies with institutional needs becomes imperative for sustainable development and social progress.

## 5.0 CONCLUSION

This study set out to assess the impact of government tax policies on the availability and quality of educational resources for academic staff in Lagos State tertiary institutions. The research established a strong and statistically significant relationship between tax revenue generation and the accessibility of educational resources. This validates the assertion that the financial health of educational institutions is closely tied to the effectiveness of government tax policies. Well-structured tax regimes that prioritize education are therefore crucial for improving infrastructure, research capacity, and teaching conditions.

Equally, the findings underscore the importance of tax policies in shaping the compensation structures of academic staff. The positive link between fiscal policies and salaries suggests that when governments invest more in education through tax allocations, educators are more likely to experience improved remuneration and job satisfaction. This is critical not just for retaining qualified personnel but also for fostering a professional climate that enhances productivity and academic excellence.

Moreover, the results indicate that targeted government spending when informed by tax policy priorities can elevate the quality of resources available in tertiary institutions. This reinforces the notion that resource adequacy is not solely a function of institutional management but is largely dependent on state-level fiscal commitment. Tax-generated funds, when judiciously applied, can strengthen both the physical and intellectual capacity of the academic workforce.

However, the study also revealed persistent resource challenges that limit the performance of academic staff. These challenges point to weaknesses in existing tax policy frameworks and resource distribution mechanisms. Without deliberate policy interventions, these gaps are likely to widen, threatening educational equity and institutional development. As Lagos State continues to evolve as a knowledge-based economy, its tax systems must adapt to prioritize and protect the integrity of the higher education sector.

In light of the findings, the study recommends that policymakers in Lagos State strengthen the link between tax policy and education by ensuring that tax revenues are strategically channeled into the educational sector. This includes not only increasing the quantum of funds allocated to education but also improving transparency and accountability in how such funds are utilized. By adopting a more integrated and equity-driven approach to tax policy and educational planning, the state can achieve a more resilient and effective tertiary education system that supports both institutional goals and broader developmental objectives.

**Recommendations**

1. **Enhance Tax Revenue Allocation to Education:** Governments should prioritize the allocation of tax revenues specifically for educational resources. This can be achieved by establishing dedicated funds that ensure a consistent flow of financial support for tertiary institutions, thereby improving resource availability for academic staff.
2. **Review and Revise Tax Policies**: A comprehensive review of existing tax policies should be conducted to identify areas for improvement that directly affect educational funding. Policymakers should consider implementing tax incentives for individuals and corporations that contribute to educational initiatives, thereby increasing overall investment in the sector.
3. **Implement Performance-Based Funding Models:** The government should explore performance-based funding models that reward institutions for achieving specific educational outcomes. This approach can motivate institutions to optimize resource utilization and improve the quality of educational offerings.
4. **Increase Salaries and Benefits for Academic Staff**: To attract and retain qualified educators, there should be a systematic review of salary structures and benefits for academic staff. Increasing compensation can help improve job satisfaction and educational quality, ensuring that institutions can compete effectively in the labor market.
5. **Facilitate Access to Educational Resources**: Develop programs that enhance access to teaching materials and resources for academic staff, particularly in underfunded institutions. This could include partnerships with private organizations to provide necessary materials, technology, and training.
6. **Strengthen Accountability and Transparency in Funding**: Establish mechanisms for monitoring and evaluating the effective use of tax revenues allocated to education. Transparency in funding processes can enhance trust and encourage further investment from both public and private sectors.
7. **Address Challenges Related to Inadequate Resourc**es: Create targeted interventions to address the challenges faced by academic staff due to inadequate resources. This could involve

providing additional support for professional development, access to research funding, and improved infrastructure.

8. **Engage Stakeholders in Policy Formulation**: Involve academic staff, institutional leaders, and other stakeholders in the policy formulation process. Their insights can provide valuable perspectives on the challenges faced in the educational sector and inform more effective policy decisions.

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