

Infrastructure development in higher institutions: the role of private organisations via unexplored expanded corporate social responsibility (ECSR)

The role of
private
organisations

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Abstract

Purpose – Funding infrastructural facilities of higher institutions, especially in some developing nations such as Nigeria, that is under-funded, is a challenge in the current era. Private organisations participation in infrastructure development via a proposed expanded corporate social responsibility (ECSR) may enhance infrastructural facilities provision. There is a paucity of literature regarding ECSR, a form of infrastructure tax relief providing infrastructural facilities for higher institutions. Therefore, the study investigated the role of

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private organisations via a proposed ECSR in the provision of infrastructure and proffer ways to enhance higher institutions' infrastructure development delivery in Nigeria.

Design/methodology/approach – The study data were collated via face-to-face interviews and observation of existing buildings. From the six geo-political zones, two higher institutions each were selected for a good representation across Nigeria. Saturation was achieved with 26 participants interviewed. The emerged three main themes were analysed via thematic analysis.

Findings – Findings show inadequate infrastructure development in Nigerian higher institutions. Lack of policy and institutional framework, lax governance, level of transparency, and corruption, emerged as the key issues that may hinder private organisations from participating in public higher institutions infrastructure development delivery in Nigeria via ECSR. Others are lack of autonomy, inadequate planning, high level of impunity, political affiliation, poor management, and access to funding. The study proffers some recommendations based on these findings.

Research limitations/implications – This research is restricted to the role of private organisations via ECSR in infrastructure development (buildings) in Nigeria's public higher institutions. Future study is needed to validate the proposed ECSR framework in developing countries for the provision of buildings for higher institutions in their host communities.

Practical implications – The paper will advance the philosophy of corporate social responsibility to the provision of building facilities in host communities' higher institutions by private companies through tax relief and supported by a proposed Presidential Executive Order.

Originality/value – The proposed ECSR framework can be used to improve building facilities in Nigeria's higher institutions. This may assist and stir up policymakers to explore the proposed model and back up with an established policy such as infrastructure tax relief (ITR) for implementation.

Keywords Corporate social responsibility, Higher institutions, Infrastructural facilities, Nigeria, Organisations, Tax relief

Paper type Research paper

1. Introduction

Studies have shown that infrastructure may influence productivity. The demand and supply of infrastructural services may be determined by economic growth (Esfahani and Ramírez, 2003; Nedozi *et al.*, 2014; Kabiru, 2016; Omobhude and Chen, 2020; Ebekeozien *et al.*, 2022). This cut across all sectors, including the education sector. Esfahani and Ramírez (2003) affirmed that inadequate infrastructure may slow down economic growth. This may have contributed to the reason countries across the globe invest in infrastructure. The latter authors asserted that infrastructure investment is capital-intensive. In most nations, the facilities such as roads, seaports, airports, dams, railways, electricity networks, bridges, pipe-borne water supply, telecommunication networks, educational facilities, healthcare facilities, etc., are largely owned and regulated by the government. Over the years, managing and maintaining these facilities has become a challenge to many governments with limited resources. In an attempt to proffer a solution to this challenge, concession came in as an option. This is an understanding involving the governments and public sector investors. Elebiju and Ilesanmi (2020) avowed that this model became popular and welcomed by governments in many developing nations because the investors provided the financing model against the government in the conventional approach.

The concession concept was to ensure optimal public service delivery, including a return in revenue for the services provided. Even with regulations, frameworks, and policies to ensure successful public-private partnerships (PPPs), some countries' PPP construction projects, including Nigeria, face scratchy legal, commercial, and regulatory issues (Elebiju and Ilesanmi, 2020). If not for the unresolved issues, concession contracts may be the best alternative to tackle the infrastructural gaps and foster speedy development by providing assets for better public services. The education sector is one of the sectors that have been hit by infrastructural deficits (Ololube, 2016). Inadequate funding has complicated the education sector's issue (Famurewa, 2014; Jacob and Musa, 2020). Ololube *et al.* (2016) affirmed that governments (developed and developing nations) funding for education is vital in building a robust infrastructure that can train the skilled workforce for the growth and development of a nation. The United Nations Education, Scientific and Cultural Organisation (UNESCO) benchmark 26% minimum to be

allowed for education national budgets for developing countries. In Nigeria, between 2012 and 2016, the highest was 10.63% in 2014, and the least was 8.44% in 2016 (Ololube, 2016). In 2018 and 2019, the sector was allocated 7.04 and 7.02%, respectively (Amoo, 2018). In 2021, the education sector received 5.6% of the total budget (Olufemi, 2020). This is much below the recommended benchmark by UNESCO and the lowest allocation in 10 years. How then can a critical sector such as education that is inadequately funded invest in infrastructure that is capital intensive with meager budgets? Ateloye *et al.* (2016) affirmed that private sector participation in Nigeria's higher institutions infrastructure delivery is low. If nothing is done to improve the infrastructural facilities, the quality of educational output will continue to decline. This should be of concern to policymakers and other stakeholders.

This study explored the 1987 Brundtland Report (World Commission on Environment and Development, 1987) to proffer the way forward. For a developing country like Nigeria, with a massive deficit in infrastructure across the various sectors, including the educational sector, the contributing role of the business community to the industry that trains its employees becomes inevitable (Amodu, 2018; Raimi, 2018; Rendtorff, 2019). This is because government resources may not be able to provide the infrastructure that will sustain the communities. To ensure that resourceful and sustainable allotment of limited resources is used for the advantage of both commercial and society, corporate social responsibility (CSR) developed from corporate governance reform discourse (Raimi, 2018; Ullah *et al.*, 2021; Rendtorff, 2019). In the process, CSR developed as a corporate governance tool for reconceptualising business organisations to look beyond wealth maximisation for shareholders and should consider taking obligation for any adverse environmental, social, or human capital consequences of their activities (Amodu, 2013). Though CSR is evolving, this study attempts to theorise the evolving CSR business behavioural philosophy or model to a proposed expanded corporate social responsibility (ECSR) framework. A component of the existing infrastructure tax relief (ITR) scheme that approves tax relief to organisations for public infrastructure delivery could be explored for higher institutions (Vanguard, 2017). This will form part of the theoretical implications of this paper, addressing a specific need in a specific sector. According to Zur and Evans (2008), the former model encourages companies not just to "do well" economically but "do good" as good corporate citizens to their host communities. In the proposed ECSR framework, incentives such as tax relief may be offered to companies that venture into higher institutions' infrastructural provision. Therefore, the study investigated the role of private organisations via a proposed ECSR framework in providing infrastructure and proffer ways to enhance higher institutions' infrastructure development delivery. The objectives to proffer answers to this aim are:

- (1) To examine the level of infrastructure development in public higher institutions in Nigeria.
- (2) To investigate the perceived issues that may hinder private organisations via a proposed ECSR to participate in public higher institutions infrastructure development delivery.
- (3) To suggest feasible ways to enhance participation of private organisations via a proposed ECSR framework in public higher institutions infrastructure development delivery.

2. Literature review

2.1 Infrastructure development in higher institutions

Globally, governments are accountable for ensuring access to basic infrastructure facilities for their citizens. The governments of many developing nations cannot tackle the infrastructure backlogs over the years (Wentworth and Makokera, 2015). The educational infrastructure in higher institutions is not exempted. The education sector is one critical

sector that influences both developing and developed nations' economic success and development growth (Enefola, 2016). The slow economic growth of Nigeria's economy may have been affected by the weak education and worsened by inadequate infrastructure. The role of infrastructure in transforming higher institutions for sustainability and national development cannot be over-highlighted. The author affirmed that infrastructure development in higher institutions would influence the externalities and attract international research funding and outputs. The outcome will enhance productivity and employment generations across the various sectors. This may have prompted the government to establish the Education Tax Fund (ETF) in 1993 under Act No. 7 of 1993. The Tertiary Education Trust Fund (TETFund) Act of 2011 repealed ETF (TETFund, 2011). The funds are disbursed for infrastructure, human capacity development, institutional equipment, etc (Anefoli and Agim, 2019), but the funding may have been over-stretched.

Higher institutions are expected to contribute to economic development processes. Availability and accessibility of infrastructural facilities are determinant factors in achieving this goal. Benneworth and Fitjar (2019) affirmed that higher institutions contribute to worker market upskilling. Benneworth and Fitjar (2019) assertion collaborated with the submission from the Organisation for Economic Co-operation and Development (OECD) (2007). It was recommended that regional innovation strategies systematically incorporate higher institutions to drive regional growth. This can only be achieved if the infrastructure to facilitate them is available in these higher institutions. Marques (2017) believes that higher institutions can support new industries' emergence. Anderton (2016) avowed that higher institutions could assist in creating collective innovation assets via highly skilled graduates if the necessary facilities are there. In many developing countries, meeting the minimum infrastructure development in higher institutions are issues that have lingered for a long time. In Ghana, funding has been identified as one of the critical issues and a threat to higher education development (Atuahene, 2014). Financial sustainability is one of the measurement tools to measure a vibrant higher education system. The author affirmed that in the past two decades, higher institutions funding was collected from taxpayer sources (70%) (Ghana's Government budgetary allocations and allocations from Ghana's Education Trust Fund) while the balance of 30% came from students' charges (fees and other charges). The latter is internally generated funds (IGF) of institutions and private contributions. Expanding the private donations from companies with policies to motivate these organisations to build infrastructure is one of the implications of this paper via a proposed framework.

In Nigeria, Gbadegesin and Aluko (2014) and Enefola (2016) found inadequate infrastructure in Nigeria's educational sector because of poor funding. The author discovered that from 1999 to 2014, the budgetary allocations were far below the recommended 26% benchmark by UNESCO. In 2019 and 2021, the budgetary allocation was 7.02% (Amoo, 2018) and 5.6% (Olufemi, 2020). Enefola (2016) suggested that higher institutions should look inwards to generate income either commercially or through public-private partnerships to fund infrastructure. The author's recommendation may deprive the children of the poor that are intelligent from higher educational qualifications. This is because either of the options will lead to a hike in tuition fees. Wentworth and Makokera (2015) asserted that an estimated US\$66 billion is needed annually for African nations, including Nigeria, for infrastructure development. Accessing this fund from international partners, alliances with development finance institutions, and private investors may be difficult, especially in Nigeria, because of evidence of disregard for some previous concession projects (Elebiju and Ilesanmi, 2020). Bolomope *et al.* (2021) found that the popular PPP is not free from weak project viability, inadequate capacity to manage the project, inconsistent government policies, lacunas in the legal framework, and low capital base by local financial institutions, among others. Attempting to explore other options led this study to the next sub-title.

2.2 Role of corporate social responsibility in infrastructure development

Corporate social responsibility (CSR) has a long-standing past in various cultures. It is a term used to describe business and society relationships. Raimi (2015) affirmed that terms like corporate social performance, stakeholder management, sustainable responsible business, social performance, corporate citizenship, and corporate conscience, among others, can be used to describe CSR. The World Business Council for Sustainable Development (2000, p. 10) defined CSR as “the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families and the community and society at large.” The author generated eight continental definitions. This study adopted Africa’s definition, “CSR is about capacity building for sustainable livelihoods. It respects cultural differences and finds business opportunities in building the skills of employees, the community, and the government.” In Nigeria, Raimi (2018) asserted that the Nigerian Government promulgated the Consumer Protection Council (CPC) Act, Chapter C25. The Act is in line with CSR principles as they relate to customers and members of the public. In meeting the 17 sustainable development goals (SDGs) on or before 2030, CSR via the private sector engagement has a key role. Hopkins (2016) affirmed that given the rise in the importance of CSR, there is more mileage for organisations to be more involved in development than previously. The author opined that this could be achieved by building resilient infrastructure, promoting inclusive and sustainable industrialisation, and fostering innovation. Also, it can be achieved via strengthening the higher institutions with modern building facilities for innovative learning to occur.

Also, CSR initiatives are signals employed by companies to mitigate information irregularities and to offer their commitment to sustainability visible (Sheehy and Farneti, 2021; Conte *et al.*, 2022). They found that organisations/industries in controversial sectors, such as the tobacco brand, focused more on developing CSR policies and distinctive to stakeholders. Conte *et al.* (2022) suggested that firms should be able to decode the signals of their receivers to achieve the return from their CSR signaling. A sport-related company’s attempt to develop infrastructure in a higher education institution via CSR, may attract more product patronage. In Saudi Arabia, Khan *et al.* (2022) reviewed literature on institutional investors’ funding of education institutions. They highlighted the roles of institutional investors in funding educational institutions. It is in line with Saudi Arabia’s Vision 2030. This intends to boost the Saudi education system’s institutional ranking. Infrastructural development plays a critical role in the global ranking. Khan *et al.* (2022) encouraged improvement in social infrastructure investment and acknowledged the role of institutional investors. In the built environment, CSR is essential for the sustainable performance of successful companies (Li *et al.*, 2019). A positive CSR performance assists project companies and enhances their shared value with stakeholders (Vuorinen and Martinsuo, 2019; Ma *et al.*, 2021).

The role of CSR in Nigeria cannot be over-emphasised. Raimi (2018) identified some CSR programmes in selected companies from their websites. First, Airtel Nigeria Limited supported programmes via the Adopt-a-School Initiative in Lagos, Nigeria. Second, Nestle Nigeria Plc was involved in rural development and environmental sustainability. Third, Etisalat Nigeria has involved in education (Adopt-a-School Programme), health, and the environment. Fourth, Cadbury Nigeria Plc has been involved in CSR for over 50 years in elevating and associating with diverse partners in its operating environment. Fifth, MTN Nigeria’s CSR has covered many aspects such as economic empowerment, health, education, and the environment. Regarding the education aspect, maybe a policy in the form of incentives (tax relief) will encourage these companies to invest in assets. This is one of the areas this paper is attempting to address. Sixth and seventh, Globacom Nigeria Limited and Starcoms Nigeria Limited, respectively, have maintained long-time sustainability and relationship with their stakeholders via their CSR. The study intends to explore some of the components of the existing infrastructure tax relief (ITR) (Vanguard, 2017), though silent among current empirical published papers, to promote the proposed ECSR for higher institutions infrastructural facilities. The author affirmed that ITR grants tax relief to organisations that incurred expenditure in providing public infrastructure,

but this study emphasises higher institutions' infrastructure because of the sector's uniqueness. A solid education will create solid economic growth.

Ateloye *et al.* (2016) identified some issues that may hinder the private sector from investing in the higher education infrastructure in Nigeria. And focused on the public-private partnership (PPP) procurement system. This study is looking beyond PPP because of the issues associated with some past PPP projects executed in Nigeria. Ateloye *et al.* (2016) found parties inability to comply with the contract agreement, absence of governance, weak institutional frameworks, absence of transparency in the process (Ololube, 2016), corruption in the public sector (Uwak and Udofia, 2016), issues with funding, absence of higher institutions autonomy to partner with private companies and absence of stakeholders' management. Uwak and Udofia (2016) suggested that the government should work on its transparency and integrity issues, including the governance system. Exploring CSR via an expanded approach may improve the engagement of the private sector in higher institutions' infrastructure development. The philosophy is proposing an incentive via a policy to encourage the private sector to expand their CSR in the infrastructure development in the educational sector, especially in the higher institutions in Nigeria (expanded corporate social responsibility "ECSP").

One of the study's motivations to stir ECSP to the front burner of research is to enhance infrastructure development in higher educational institutions through private sector investors. The outcome will bridge the weak capital budget allocations to higher educational institutions and complement TETFund in the role of infrastructure provision. This is germane to boost the ranking of Nigerian public higher educational institutions. The concept is to theorise the growing CSR philosophy beyond the conventional CSR with a proposed incentive (tax relief) to the participatory company. A special committee will work out the tax relief mechanism in line with the infrastructure tax relief scheme. The uniqueness is that this will only focus on higher educational institutions. Thus, how far regarding using incentives to encourage private organisations to invest in higher institutions' infrastructure development via proposed expanded corporate social responsibility is yet to receive in-depth research. This study investigated the perceived issues that may hinder private organisations via a proposed ECSP to participate in public higher institutions infrastructure development delivery. And proffer ways to enhance the participation of private organisations. This is better explained with the proposed framework, as illustrated in Figure 1.

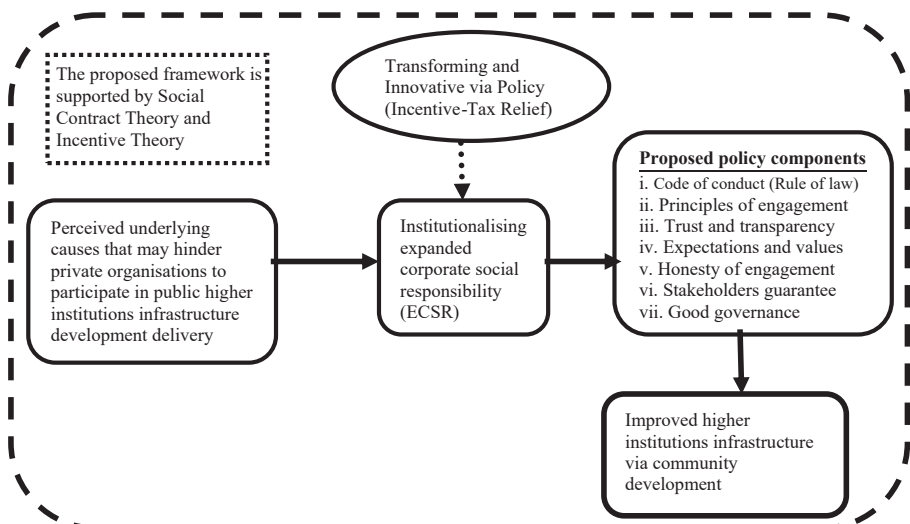


Figure 1.
A proposed framework to improve higher institutions infrastructure development via expanded corporate social responsibility by private companies

Raimi (2018) identified eight major theories associated with the CSR concept. This includes Communication Theory, Conflict Theory, Green Theory, Legitimacy Theory, Instrumental Theory, Social Contract Theory, Stakeholder Theory, and Shareholder-Agency Theory. For this study, Social Contract Theory (SCT) and Incentive Theory were adopted. These theories supported the proposed framework. Mordi *et al.* (2012) asserted that SCT regarding CSR is addressed from either political or ethical philosophy perspectives. The essence of the theory was to build a business-society relationship on a solid foundation. This aligns with the framework, motivating investment in higher institutions' infrastructure development so that better graduates with innovative skills can be turned out. From the perspective of the "business-society contract," the Social Contract Theory focuses on organisation via social welfare policies and programmes, and infrastructure development in the host communities, who are stakeholders by extension. It will mitigate issues that may create a crisis between the host communities and the organisations (Tsang, 1998; Mordi *et al.*, 2012).

Concerning the Incentive Theory, Meng and Gallagher (2012) and Kwawu and Laryea (2013) emphasised that the focus is to appeal to the private organisation (agent) offering the CSR (ECSR) in a way to maximise its profit by investing in infrastructure development in the host higher institutions (principal) as used in this framework. In this instance, the framework introduces incentives such as tax relief to be supported by policy. It will encourage private organisations to invest in Nigeria's higher institutions' infrastructure development, and by extension, in other developing countries with similar infrastructural facilities gaps. This framework will form part of the contributions to the body of knowledge. In line with the expanding work of Blyth's as reported by Bower *et al.* (2002), the incentive (tax relief) will stimulate private organisations to invest in higher institutions infrastructure development and, in the process of performing their CSR (ECSR), get something (tax relief) in return. The essence of transforming and innovation via proposed policy (incentive - tax relief) is to enhance measures that will assist in bridging the Nigerian higher institutions' infrastructure development gaps. This proposed new process via incentive will transform CSR into ECSR and may promote more infrastructure development in higher institutions if well implemented. This mechanism may encourage private organisations to wholeheartedly welcome ECSR as a medium to render their CSR to higher institutions against the open-ended ITR scheme. This is because the proposed scheme will be a win-win for them. It will train the employees that will be employable and productive to them in the future. The focus is on social responsibility via community development against individuals or customers. Figure 1 defines the private organisation's obligation to the community outside its shareholders and employees.

3. Research method

A qualitative research approach was adopted for the paper. It is valid for theoretical and conceptual papers. This is because the desired data necessitate a better understanding of the possible issues from the proposed ECSR. From the perspective of the key stakeholders such as selected agencies under the Federal Ministry of Education that provide funds for capital projects in higher institutions, companies' operators, and infrastructure managers in higher institutions. Seeing the clear situation through the eyes of the stakeholders cannot be over-emphasised (Bryman, 2012). The author opined that an inductive type of reasoning was adopted because it views social research as subjective. Thus, the research aligns with the interpretivism epistemological idea. This is in line with Ateloye *et al.* (2016) in a similar study and believed that the social world should not be studied with the same approach and methods as it is done with natural sciences. This paper studied the social world, people as well as higher institutions. Regarding the ontological point of view, the research aligns with constructivism. This implies that social entities and their meaning are not independent of social actors (Bryman, 2012). Data were collected via observation and semi-structured face-to-face interviews across the six geo-political zones. A semi-structured interview was adopted

because it allows for investigatory research (Saunders *et al.*, 2012), thereby allowing the researchers to probe the engaged interviewees further.

The engaged 26 participants were directors, top senior officers in the physical planning department of the selected universities and polytechnics, heads of CSR units or management staff of selected companies, and policymakers from government agencies, as presented with detailed background in Table 1. This was achieved via a purposively sampling technique, a non-probability form of sampling in which engaged interviewees are sampled purposefully to answer the research questions (Bryman, 2012; Ibrahim *et al.*, 2022). Purposeful sampling was employed to get information from specific target groups that were favourably placed based on their position (Sekaran and Bougie, 2016; Jaafar *et al.*, 2021). Also, to ensure the various groups are adequately represented in the study. The researchers covered twelve higher educational institutions (five polytechnics and seven universities). The study ensured that at least two higher educational institutions were covered in each Nigerian geo-political zone. The interviews took an average of 55 min and were carried out between early June and early September 2021. The identities and organisation of the interviewees were hidden as part of

ID	Organisation	Location	Years of experience	Rank/Firm
P1	Federal University	North	25	Deputy Director, Physical Planning Dept.
P2	State Polytechnic	Central	21	Senior staff in Maintenance Dept.
P3	Quarry Company		28	Head, Community Service
P4	Food Processing Factory		25	Operational Head
P5	State University	North East	20	Senior Staff, Physical Planning Dept.
P6	Federal Polytechnic		21	Senior Staff, Physical Planning Dept.
P7	Quarry Factory		35	Director
P8	Cement Factory		22	Operational Head
P9	Federal University	North	24	Deputy Director, Physical Planning Dept
P10	State University	West	28	Director, Physical Planning Dept
P11	Food Processing Factory		23	PRO/Administrator
P12	Quarry Factory		32	Community Service Representative
P13	State University	South East	20	Senior staff, Physical Planning Dept
P14	Federal Polytechnic		23	Senior staff, Physical Planning Dept
P15	Palm Oil factory		35	Director
P16	Beverage Factory		32	Director
P17	Federal University	South	28	Deputy Director, Physical Planning Dept
P18	State Polytechnic	West	27	Director, Physical Planning Dept
P19	Textile Factory		32	Manager
P20	Cement Factory		20	Sale/Customer Manager
P21	State University	South-	29	Director, Physical Planning Dept
P22	Federal Polytechnic	South	21	Senior staff, Physical Planning Dept
P23	Oil and Gas Company		20	PRO/Community Service Head
P24	Oil and Gas Company		22	Community Representative
P25	Govt agency	Abuja	20	Senior staff, a government agency under the Federal Ministry of Education
P26	Govt agency		22	Senior staff, a government agency under the Federal Ministry of Education

Table 1.
Summary of
participants'
description

the ethical policy of this research. Referring to [Table 1](#), the ranks show that those engaged are knowledgeable in higher institutions infrastructure development delivery in Nigeria with not less than 20 years of working experience in their respective field. Preceding the interviews, the introductory letter was sent to the participants with a brief study narration. [Appendix](#) presents the covering letter and sample of the semi-structured interview questions.

In developing the codes, this research adopted thematic analysis and manually analysed them. The researchers read twenty-six documents multiple times and played the role of the coders to describe the interviewees' views concerning the phenomenon. [Omotayo et al. \(2020\)](#) adopted the same method to produce the initial coding method for their research. Two coding phases were adopted in line with [Ebekoziem \(2019\)](#). The first was open coding ([Saldana, 2015](#)). The second phase involves utilising the categories that emerged from the first phase to re-read the transcript precisely and discover the concepts. Three themes emerged from the categories with the help of the thematic approach. Researcher reflexivity, triangulation, and member checking were adopted as the validity approach to the collected data ([Creswell and Creswell, 2018](#); [Ebekoziem, 2020a, b](#)). This study adopted narrative, invivo, and themeing techniques in the data coding ([Saldana, 2015](#)). Seventy-four codes were generated and re-grouped into 12 categories. Three themes emerged from the 12 categories. [Figure 2](#) presents the emerged themes and the connection as part of the study's implications.

4. Findings and discussion

In Nigeria, the theorising of expanded corporate social responsibility (ECSR) is a possible way to bridge the infrastructure deficit in Nigerian higher institutions. A proposed framework will become a win-win scenario for the parties if well implemented. The companies expand their corporate social responsibility (CSR) to include the construction of buildings in higher institutions with consultation with the managers of the institutions as part of their CSR, and

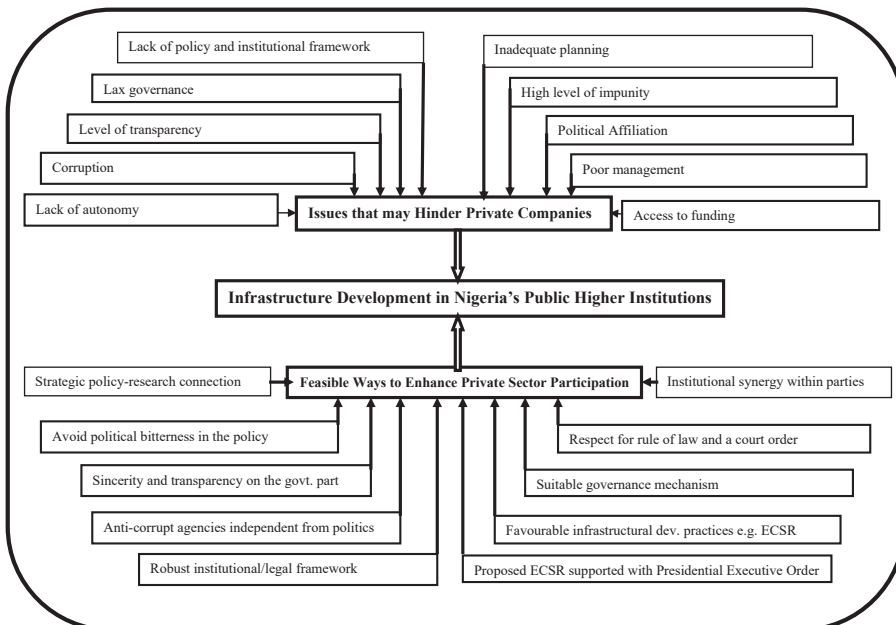


Figure 2. Thematic network analysis of infrastructure development in Nigeria's public higher institutions

the governments give a tax relief as incentives to the companies for the donation of the buildings. A policy for sustainability and continuity will support this. There is a paucity of literature regarding this matter. This has become pertinent because of the issues associated with several Nigerian concession projects and knowing that engaging the PPP approach may lead to a hike in tuition fees for the students. The main aim was achieved via three themes as presented. [Figure 2](#) presents the thematic network analysis of the major hindrances perceived. They may hinder private organisations if not mitigated from participating in providing infrastructure in higher institutions.

4.1 Theme one: level of infrastructure development in Nigeria's public higher institutions

The quality and access to infrastructure in a learning environment are the key determinants of graduates' quality. It may influence the graduates' ability to compete with their counterparts across the globe. Thus, this sub-section examines the level of infrastructure development in Nigeria's public higher institutions from the participants' perspective and the researchers' observation across the selected institutions. Findings across the board agree that there is a deficit regarding infrastructure development in Nigeria's higher institutions. Participant P1 says, "... *there is no debate regarding infrastructure facilities gaps in universities, polytechnics, and colleges of education (state and federal owns) in Nigeria. We can see evidence of new private universities/polytechnics because our public higher institutions cannot accommodate the students seeking admission to higher education. The major challenge is lecture halls, labs, hostels, offices, etc. We have had a case where a Reader (Associate Professor) has to share an office with a Lecturer 1. This is because of inadequate office space . . .*" Findings agree with [Varrella \(2021\)](#), and it was reported that as of 2021, 79 of the total 170 universities were owned by private organisations/persons. Viewpoints from Participant P9 says, "... *when there is a leadership issue, one should not expect less from Nigeria's problematic infrastructure development in higher institutions. How do you relate a situation where two new licenses to operate universities are given to State A, even when the old one is barely funded and functional with basic infrastructure. This is the height of maladministration . . .*"

Also, majority of the participants agree that negligence, corruption, lax institutional framework, and inadequate budget have hindered successive Nigerian governments neoliberal reforms for infrastructure development in higher institutions. Participant P17 says, "... *the best Nigerian higher institution in the global ranking of universities (higher institutions) is not within the first 400 universities in the world. This should be of concern to our leaders if we claimed to be the giant of Africa . . .*" The visibility of functional infrastructure is one of the criteria used for evaluation. Findings agree with [Erezi \(2021\)](#). It was reported that the top universities that made the list of the 2022 World Best University ranking were the University of Ibadan, University of Lagos, and Covenant University, among others not within the first 400 universities. Participants P13, P17, and P22 argue that because of nepotism, inadequate funding of infrastructural facilities, lack of leadership insight, and corruption in the education sector, many countries in the continent that were supported and assisted during their crisis, such as South Africa and Ghana are topping the list of best universities in Africa. Findings agree with [Jacob and Musa \(2020\)](#) and [Erezi \(2021\)](#). The former authors discovered inadequate funding, lack of infrastructural facilities investment, corruption, weak leadership, and insecurity, among others, which hindered Nigerian higher institutions. [Erezi \(2021\)](#) reported that the University of Cape Town, South Africa, topped Africa and took the 183 ranking position. Nigeria's higher institutional infrastructure development needs institutional synergy to explore possible options (i.e. expanded corporate social responsibility "ECSR") to engage the private sector in bridging the infrastructural gaps. This is one of the goals of this paper. This is pertinent because the graduates from the sector serve as the

workforce that constitutes the backbone of optimal and capacity-ready services (public and private organisations).

4.2 Theme two: *perceived issues that may hinder private organisations*

Theme two offers the opportunity to identify perceived issues that may hinder private organisations via a proposed expanded corporate social responsibility (ECSR) to participate in public higher institutions' infrastructure development delivery in Nigeria. The philosophy of the proposed ECSR is to encourage private organisations to expand their CSR to higher institutions' infrastructure development via community development. There will be tax relief for each project executed in consultation with the managers of the higher institutions. Exploring the likely hindrances is pertinent because some previous policies that aid in bridging infrastructure and enhancing economic growth in many countries, such as PPP via concession contracts, have failed Nigeria. Fear of policy framework that will be obeyed by succeeding government (majority), lax institutional framework to manage the CSR innovation regarding the construction costs and tax relief equivalent for continuity (P3, P4, P7, P8, P11, P12, P16, P19, and P23), lax governance (majority), both parties level of transparency (P2, P13, P15, P21, and P24), corruption (majority), lack of autonomy (P1, P6, P10, P14, P17, and P22), inadequate planning (majority), high level of impunity (P2 and P12), political affiliation (majority), poor management (majority), and access to funding because infrastructure development is capital intensive (majority) emerged as the key germane points that may hinder private organisations from participating in public higher institutions infrastructure development delivery in Nigeria as presented in thematic network analysis, in the top section of [Figure 2](#).

Regarding poor management, inadequate planning, lax governance, and corruption, Participant P20 says, "*...we need to be sincere with ourselves. The concession contracts would have enhanced infrastructure development across major sectors of the economy. Still, because of the inefficiency and corruption of the managers, especially the government officials, investors are scarce in PPP projects today in Nigeria. Are we sure that the proposed ECSR model will not end up that way? ...*" This is a germane question for policymakers and government officials. The willingness and political will to address corruption in public services across political parties affiliations will reverse poor management, inadequate planning, and lax governance (Participants P12, P16, P19, P20, P22, and P25). "*... this is presently missing in Nigeria ...*" angrily said Participant P12. Findings agree with [Ateloye et al. \(2016\)](#), and it was discovered that Nigeria's concession projects would have been successful if corruption had been mitigated. The authors affirmed that no investor would want to invest in a country of questionable governance. This is one of the perceived anticipated hindrances because of previous experience of lax governance on a policy that would have improved Nigeria's public infrastructure development, such as the "Road Trust Fund Policy/Tax Credit Scheme" and "infrastructure tax relief" (Participants P8, and P13, P17, and P23). The issue of political affiliation for exemption is critical in Nigeria. For example, under the Companies Income Tax Act (CITA), the law empowers only the President to exempt any organisation which appears to him adequately by an order: section 23(2) CITA. This should be addressed.

4.3 Theme three: *feasible ways to enhance participation of private organisations*

Theme three offers the platform to suggest feasible ways to enhance the participation of private companies in the proposed expanded corporate social responsibility (ECSR) for the provision of Nigerian public higher institutions' infrastructure development. The summary of the suggested feasible ways to enhance the engagement of private companies is presented in the bottom section of the thematic network analysis in [Figure 2](#). Findings agree that a strategic policy-research connection that can instigate a strong basis for policy intelligence

and action research is needed. This will build a more resilient and sustainable policy that may improve the engagement of private companies in Nigeria's higher institutions infrastructure development via the proposed ECSR. Majority of the participants agree that there is a linkage between higher institutions infrastructure development and the productivity/employability of the graduates. Findings show that the proposed ECSR theorises CSR philosophy focusing on community development via infrastructure provision in public higher institutions. It is a nomenclature for an infrastructure tax relief (ITR) scheme. ECSR framework is proposed to address deficits in higher institutions' infrastructure development against the latter (ITR), general. The proposed ECSR framework for higher institutions' infrastructure development should be supported by a Presidential Executive Order (P3, P4, P8, P11, P16, and P23). Participant P23 says, "... for us; we will be ready to expand our CSR to a little higher to enable us to sponsor the construction of something tangible after consultation with the university in our host state. But there should be a robust framework, including legal backing, to enable us to benefit from the investment. Policies of this nature should be devoid of political bitterness associated with many Nigerian policies ..."

There should be sincerity and transparency on the part of the government. Findings show that many private companies are willing to invest in public higher institutions' infrastructure development. This is because the education sector is one of the pillars that determine the growth and productivity of the economy. Participants P5, P20, and P22 opine that a suitable governance mechanism to monitor the implementation and the evaluation process should be well defined before commencement. Participant P5 says, "... if there was a well-structured framework as being proposed to encourage private companies to build infrastructure in higher institutions and get a tax relief, of what benefit will Multichoice spent billions of naira for big brother Nigeria (BBN) Season 6 as against identifying the infrastructural needs of some universities and construct them via ECSR and in return gets a tax relief ...". Findings agree with [Prompt News Media \(2021\)](#), and it was reported that N4.6 billion (US\$1/N480) was spent by Multichoice on the recently concluded show. This is a misplaced priority for the state of Nigeria's public higher infrastructure that is palpably heart-breaking and placed on life support. There is a need for rapid improvement in Nigerian public higher institutions' infrastructure development to avert impending dangers in the education sector. The SDGs linked with sound education may become a mirage unless the government ensures tremendously rapid improvements in public higher institutions' infrastructure facilities (Participants P3, P7, P13, and P21).

Findings suggest favourable infrastructural development practices such as the proposed ECSR that support the collective participation of key stakeholders (Participants P2, P9, P12, and P18). The aim is to achieve the desired public higher institutions' infrastructure development. Participant P18 says, "... we are in the 21st century and should be thinking of paradigmatic shift from an obsolete reflection on development to the infrastructural transformation of the economy starting from the public higher institutions. This is critical to national development ...". There should be social trust (P3, P4, P7, and P11), an efficient judicial system (P12, P21, and 22), the rule of law (majority), and security (majority). Participant P22 says, "... in the past, we had issues trying to execute a few projects in some communities. The youths came with different demands for projects that were for their benefits. This should be discouraged by the elders and political actors ...". The government should be sincere regarding respect for court orders and the rule of law. The level of impunity in some past concession projects is a threat to good governance and should be mitigated. If not, poor leadership sophistication and corruption will continue to breed. The disregard for the rule of law contributed to the issues being faced with the concession contracts in Nigeria ([Elebiju and Ilesanmi, 2020](#)). Participant P13 opines the need for institutional synergy between the public higher institutions and private companies regarding human capital generation and training. This will become a platform for the private companies to get involved more in the activities of

the higher institutions. This is an innovative implementation of policy that will transform the well-being of Nigeria's higher institutions' infrastructure development.

5. Contribution to theory and practice

From the review, functional and accessible infrastructural facilities influence the educational system that produces the human capital development around which the skills and competencies required for development are built. Few studies have been conducted regarding infrastructure development in public higher institutions. But, not regarding exploring expanded corporate social responsibility as a possible way with tax relief as an incentive to improve the state of infrastructure development in Nigeria's public higher institutions. The proposed framework is not without some anticipated hindrances. This study investigated the key stakeholders' perspective and proffer feasible applicable solutions to mitigate them and promote public higher institutions' infrastructure development through the proposed ECSR framework. This research established a theoretical gap stemming from the lacunas of past similar policies regarding the institutional framework to improve infrastructure development. Results showed that a similar Presidential Executive Order No. 007 of 2019 is needed to back up the ECSR framework for better efficiency. The proposed Presidential Executive Order should be devoid of political tune. The proposed framework, supported by two theories (Social Contract Theory and Incentive Theory) and emerged thematic network of the key results as illustrated in **Figures 1 and 2**, respectively, are components of the study's implications. From a theoretical perspective, this research examined the level of infrastructure development in public higher institutions; the perceived issues that may hinder private organisations via a proposed ECSR to participate in public higher institutions' infrastructure development delivery, and suggest feasible ways to enhance participation of private organisations via a proposed ECSR framework in public higher institutions' infrastructure development delivery. But theoretically, this paper intends to aid scholars in advancing knowledge on theorising ECSR as a framework from the CSR philosophy.

Regarding the study's practical implication, the paper confirms that Nigeria's higher institutional infrastructure development needs institutional synergy to explore possible option (expanded corporate social responsibility "ECSR"). This will enhance the engagement of private companies in bridging the infrastructural gaps. Findings from this study would assist and stir up policymakers and other stakeholders in connection with infrastructure development in public higher institutions. The stakeholders include the government ministries and agencies in charge of public higher institutions at state and federal levels, managers of higher institutions, and private companies' directors. The government policymakers should consider the proposed ECSR for infrastructure development in public higher institutions across Nigeria. Policymakers should take advantage of the feasible ways to improve infrastructure development, as highlighted in the framework. The framework should be supported by the Presidential Executive Order to address any future legal framework issue that may arise. This study, by extension, is going to facilitate the establishment of an institutional framework to support the proposed model (ECSR) and improve infrastructure development in Nigeria's public higher institutions. This will form part of the practical implications for infrastructure development in Nigeria's public higher institutions. Also, other developing countries' higher institutions with similar infrastructure encumbrances may adapt some of the recommendations.

6. Limitations of the study

First, this research adopted a face-to-face interview type of qualitative research design that covered selected universities and polytechnics across six geo-political zones, Nigeria.

Second, the restricted sample size is specific to the geo-political zones of Nigeria. The study reveals that this does not negatively affect the outcome of the findings and may be adopted in other developing countries' higher institutions facing similar infrastructure development encumbrances. Also, though the research method approach utilised constrained the sample size to only 26 participants, the findings were analysed with the reviewed literature, and saturation was achieved. Therefore, further studies are needed to validate the proposed framework with the emerged variables. Future study is needed to investigate the practicality of applying the proposed framework to a larger study area via the quantitative approach.

7. Conclusion and recommendations

The paper showed that higher institutions' infrastructure development is central to sustainable and quality educational development and the economic competitiveness of the graduates to compete with their counterparts across the globe. Findings show inadequate infrastructure development in Nigerian higher institutions. This is holding Nigeria's higher institutions from competing with others regarding university world ranking. Exploring alternative options via expanded corporate social responsibility (ECSR) to improve higher institutions' infrastructure development deficit cannot be over-emphasised. This has become germane because the innovative philosophy (ECSR) is an extension of the CSR that companies render to their communities but with a more focus on community development in higher institutions of the host communities in consultation with the managers of the institutions. In return, the companies receive incentives via tax relief to be worked out as a motivation to do more. This proposed model may face some hindrances, as discovered in the paper. Addressing these anticipated obstacles cannot be over-highlighted. This will create a channel to bridge the infrastructure deficit in the higher institutions via the promotion and implementation of ECSR. From the research, feasible policy suggestions were made that will mitigate the anticipated hindrances via the following major recommendations:

- (1) The paper recommends that a Presidential Executive Order should support the proposed extended corporate social responsibility (ECSR). The proposed ECSR is a framework for theorising the concept of CSR philosophy with a focus on community development via infrastructure provision in public higher institutions. Also, this is one of the favourable infrastructural development practices for a paradigmatic shift from an obsolete reflection on development to the infrastructural transformation of the economy.
- (2) The study suggests that the robust institutional framework should be devoid of political bitterness, and there should be consultation between the private companies and the managers of higher institutions. This will enhance the institutional synergy between the public higher institutions and private companies regarding the generation and training of human capital. The policymakers should mediate to ensure that the project is completed within the time frame and handed over to the higher institutions' managers.
- (3) The paper recommends that there should be sincerity and transparency on the part of the government if they (governments) want the proposed framework (ECSR) to succeed in improving public higher institutions infrastructure development via engagement of private companies and, in return, given tax relief.
- (4) In addition, the paper recommends that social trust, an efficient judicial system, and the rule of law be given the necessary attention, especially from the government's side. The government should be sincere regarding respect for court orders and the rule of law. Impunity is a threat to good governance and should be mitigated. If not,

poor leadership sophistication and corruption will continue to breed. This scenario will discourage genuine private companies from investing in infrastructure development of public higher institutions. Also, the anti-corruption agencies should be independent to investigate corrupt related cases and prosecute if there is enough evidence. Thus, the ruling party should avoid political interference in cases involving high-class politicians.

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Appendix

Dear Participant, Request for Interview.

Funding infrastructural facilities of higher institutions, especially in some developing nations such as Nigeria, that is under-funded is a huge challenge in the current era. Private organisations participation in infrastructural development delivery via a proposed expanded corporate social responsibility (ECSR) may enhance infrastructural facilities provision. *ECSR is a theorisation of corporate social responsibility (CSR) philosophy with a focus on community development via infrastructure provision in public higher institutions. It is a nomenclature for infrastructure tax relief (ITR) scheme, but the former is proposed to address deficits in higher institutions infrastructure development as against the latter, that is general.* There is a paucity of literature regarding ECSR, a form of infrastructure tax relief, in providing infrastructural facilities for higher institutions. Therefore, this research is titled: **Infrastructure Development in Nigeria's Higher Institutions: The Role of Private Organisations via Unexplored Expanded Corporate Social Responsibility (ECSR)**. Specifically, this research will be achieved through the following objectives:

- (1) To examine the level of infrastructure development in public higher institutions in Nigeria.
- (2) To investigate the perceived issues that may hinder private organisations via a proposed ECSR to participate in public higher institutions infrastructure development delivery.
- (3) To suggest feasible ways to enhance participation of private organisations via a proposed ECSR framework in public higher institutions infrastructure development delivery.

Please note, questions for the interview are going to be within the paper's stated objectives. Responses provided by you will be collated and analysed together with that of other interviewees. It will make up

the value and contribution to achieving the success of this work. Information provided will be treated with the greatest secrecy.

Hence, your valuable time and other inputs in answering the questions will be highly cherished.

With regards.

Yours faithfully,

(Research Coordinator)

BASIC QUESTIONS FOR THE PARTICIPANTS

- (1) Please, for record purposes, what is the name of your organisation?
- (2) Please, what is your position in the organisation?
- (3) Please, how long have you been working?
- (4) Please, are you knowledgeable regarding providing community development facilities in public higher institutions via corporate social responsibility?
- (5) If yes to question 4, how can you describe the level of infrastructure development in public higher institutions in Nigeria?
- (6) What is your lived experience regarding CSR implementation within your corporation?
- (7) How do you perceive the strategies used to implement CSR programmes within your corporation?
- (8) As a stakeholder in community development, do you think “expanded corporate social responsibility (ECSR)” can positively influence infrastructure development in Nigeria’s public higher institutions?
- (9) If yes to Question 8, how?
- (10) If no to Question 8, why?
- (11) From your perspective, what are the issues that may hinder private organisations via a proposed ECSR to participate in public higher institutions infrastructure development delivery?
- (12) Please, what role can the key stakeholders play to mitigate these perceived issues that may hinder private organisations via a proposed ECSR to participate in public higher institutions infrastructure development delivery?
- (13) What are the feasible ways to enhance participation of private organisations via a proposed ECSR framework in public higher institutions infrastructure development delivery?

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