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Government Financial Intervention and Project Development in the Federal Polytechnics in South-West Nigeria

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Abstract
This research investigated how public financial interventions influence infrastructural development within federal polytechnics located in South-West Nigeria. The growing demand for improved physical facilities in these institutions, coupled with funding constraints, motivated the inquiry. The study was grounded in Resource Dependency Theory, which posits that organizations depend on external resource flows to sustain operations and achieve growth. A survey research design was employed. The target population consisted of 5,404 academic and senior non-academic staff across all six federal polytechnics in the region. A stratified sampling technique ensured proper representation, and the Taro Yamane formula yielded a sample of 291 participants. Data collection used a structured questionnaire, which was validated by experts in educational management and social sciences. Reliability of the instrument was confirmed. Analysis of the data involved both descriptive and inferential statistics using SPSS version 26, with regression analysis applied to test hypotheses at a 5% significance level. The results showed that government capital subvention positively and significantly affected infrastructural development ($\beta = 0.282$, $p < 0.05$). Similarly, special needs assessment funding demonstrated a strong positive influence ($\beta = 0.528$, $p < 0.05$), meaning that targeted interventions substantially improved the availability of classrooms, laboratories, hostels, and administrative buildings. While public financial intervention overall maintained a positive and significant relationship with infrastructure, corruption exhibited a negative but statistically insignificant moderating effect on this relationship. This suggests that although corruption may potentially weaken outcomes, its moderating impact was minimal in this specific context. The study concluded that public financial interventions especially capital subventions and special needs assessment funds significantly enhance infrastructure. It is recommended that the government distribute capital allocations and intervention funds based on each institution's unique infrastructural deficits to foster balanced development. Furthermore, stronger accountability, transparency, and monitoring mechanisms should be implemented to prevent fund diversion and ensure effective delivery of infrastructure projects.

Keywords: *Corruption, Federal Polytechnics, Government Capital Subvention, Infrastructural Development, Public Financial Intervention, Special Needs Assessment.*

Introduction

In developed nations, such as United State of America, robust infrastructure serves as the backbone of advanced teaching methodologies, research initiatives, and student needs, for instance; institutions such as the Massachusetts Institute of Technology (MIT) in the United States and ETH Zurich in Switzerland exemplify how state-of-the-art facilities contribute to world-class education and innovation. MIT's cutting-edge laboratories, equipped with the latest technology for fields like artificial intelligence and biotechnology, enable students and researchers to push the boundaries of knowledge (Rathnayaka, B., Siriwardana, C., Robert, D. D., Amaratunga D., & Setunge, S., 2022).Infrastructural investments in developed countries are not only about providing basic amenities but also about creating environments that inspire creativity, collaboration, and discovery. Advanced classrooms equipped with interactive whiteboards, high-speed internet, and virtual reality tools enhance the learning experience by making complex concepts more accessible (Ebekozien, A., Samsurijan, M. S., Aigbavboa, C,. R. Firdaus, B. R., Azazi N. A. N., & Amadi, G. C., 2022). Hostel accommodations in institutions like the University in Canada, go beyond mere housing; they incorporate communal spaces designed to promote social interaction and interdisciplinary dialogue among students from diverse backgrounds (Ogunode, N. J., Ezema O., & Ayoko. V. O., 2023) Administrative buildings, too, play a crucial role by ensuring efficient operations through modernized systems for record-keeping, communication, and resource management (N. J., Ogunode, Olugbenga A. V., & Ezema O., 2022) In contrast, developing countries often face significant challenges in achieving similar levels of infrastructural development. While some emerging economies, such as South Africa and Malaysia, have made

strides in upgrading their tertiary institutions, gaps remain due to limited funding, outdated equipment, and insufficient planning (Ogunode et al 2022)

The state of infrastructure in Nigerian federal polytechnics is a critical issue. Many polytechnics operate in environments with outdated or inadequate facilities, including classrooms, laboratories, workshops, libraries, and student hostels, a significant proportion of these institutions lack the modern equipment necessary for effective teaching and learning (Eli-Chukwu, Igbokwe, Ifebude, Nmadu, Iguodala,, Uma,& Akudo, 2023). The infrastructural deficiencies extend to basic amenities such as electricity, water supply, and internet connectivity, which are essential for creating a conducive learning environment.

Hostel accommodation represents another critical aspect of infrastructural development, ensuring students have access to safe, affordable, and conducive living environments. Studies indicate that adequate hostel facilities enhance student well-being and academic performance, particularly in large institutions with diverse student populations(Ogunleye,, Oyawole,, Odunuga,., Kalejaye,, Yinka-Ogunleye, Olalekan& , Godman 2023). In Nigeria, the demand for hostel spaces often outstrips supply, leading to overcrowding and substandard conditions in many federal polytechnics (Ogunode,.et al.,2023 This challenge is closely linked to the broader issue of insufficient funding, which also affects classroom construction and office complex development. For example, when funds are limited, institutions may prioritise classroom construction over hostel projects, exacerbating accommodation shortages Public financial intervention, including capital subventions and special needs assessments, has sought to alleviate this issue by funding new hostel projects and renovating existing ones (Ndubuisi ,A.,&Jacob ,O,N.2021)Despite these efforts, regional disparities persist, with urban institutions receiving greater attention compared to their rural counterparts(Nnaji,., Ojiako, Ukej.,&, Nwangbo 2021)

Another dimension is Classroom construction, which includes the growing demand for learning spaces, especially in institutions experiencing rapid population growth.(Bradley, P. H., Kim, P. G., Klein, , McMullen,, .& Wennberg, . 2021) Modern classrooms equipped with audio-visual aids and other teaching tools improve the delivery of lessons, making learning more engaging and effective[20]. Many federal polytechnics in Nigeria face challenges related to classroom shortages, which compromise the quality of education offered (Hoogstraten,.,Vrieling,., Heijden,., Kogevinas,., Richters & Kiemeney, 2023)Overcrowded classrooms hinder interaction between lecturers and students, reducing the effectiveness of teaching methodologies·

In federal polytechnics in South West, inadequate office spaces often result in inefficiencies, affecting overall institutional performance.

The public financial intervention serves as the cornerstone of infrastructural development in federal polytechnics in Nigeria, encompassing various forms of funding tailored to meet specific needs (Usman,2021). Consequently, financial support is universally recognized as the essential force driving the education system toward the realization of its goals. The concern for quality in tertiary education through adequate funding, therefore, becomes imperative. Polytechnics in Nigeria has not been enjoying the expected position of eminence it deserves about funding as the institution, on many occasions, receives the shorter end of the stick concerning the statutory allocation of funds to government agencies, as evident in the Colleges of Education, Polytechnics, Monotechnics and Universities

The persistent underdevelopment of these institutions is primarily attributed to inadequate public financial intervention, mismanagement of allocated funds, and bureaucratic bottlenecks that hinder timely infrastructure projects.

A 2023 Ministry of Education report revealed that over 60% of federal polytechnics suffer from outdated or deteriorating infrastructure, further aggravated by corruption in project execution, where contractors inflate costs or use inferior materials, leading to rapid facility degradation **(Lomos, Luyten & ., Tieck** 2023**)**

Several studies have highlighted the negative impact of underfunding on educational infrastructure and student performance, emphasizing that institutions with better facilities produce graduates with higher employability rates(Lomo et.al 2023) However, few studies have examined how targeted public financial intervention can systematically address these infrastructural deficits by tackling demand-side, process-related, and supply-side challenges holistically. Existing literature has focused mainly on increasing budgetary allocations without assessing how different financial mechanisms, such as capital expenditure, special intervention funds, and government grants, can be effectively structured to address infrastructure challenges in federal polytechnics (Usman,2021)

Aim and Objective of the Study

The main objective of the study is to examine the impact of public financial intervention on infrastructural development in the federal

polytechnics in south-west Nigeria. However, the specific objectives are to;

i. examine the impact of government capital subvention on infrastructural development in the Federal Polytechnics in south-west Nigeria

ii. access the impact of special needs assessment on infrastructural development in the Federal Polytechnics in south-west Nigeria

iii. determine the moderating influence of the corruption on the relationship between public financial intervention and infrastructural development in the federal polytechnics in south-west Nigeria.

Research Questions

i. To what extent has government capital subvention impacted infrastructural development in the federal polytechnics in south-west Nigeria?

ii. In what way has the special needs assessment impacted infrastructural development in the federal polytechnics in south-west Nigeria?

iii. What is the moderating influence of the corruption on the relationship between public financial intervention and infrastructural development in the federal polytechnics in south-west Nigeria?

Hypotheses

$H_0$1: There is no significant impact of government capital subvention on infrastructural development in the Federal Polytechnics in south-west Nigeria

$H_0$2: There is no significant of the special needs assessment and infrastructural development in the Federal Polytechnics in south-west Nigeria.

$H_0$3: There is no significant impact of moderating influence of corruption on the relationship between public financial intervention and infrastructural development in the federal polytechnics in south-west Nigeria

Literature

Conceptual Review

Academic Facilities

Academic facilities refer to the tangible and functional spaces that underpin the delivery of formal education and the cultivation of competencies. They are not merely physical structures but rather the operational backbone of any learning institution where pedagogical encounters occur and skill formation is systematically pursued. At the heart of this concept lies the classroom or lecture hall, which functions as the primary site for teacher-led instruction. Its effectiveness depends on design attributes such as spatial adequacy, airflow regulation, and the integration of instructional technologies (e.g., projection equipment and audio systems). In polytechnic settings, where practical proficiency in engineering, science, and technology is paramount, academic facilities must also include specialized laboratories and workshops. These spaces derive their conceptual value from the presence of functional tools, machinery, and consumables that enable hands-on learning—an essential bridge between theoretical knowledge and real-world application (Ogunode et al., 2023).A further dimension of academic facilities is the library, conceived as a resource hub that supports both curricular learning and independent inquiry. Its conceptual richness stems from the diversity of its holdings—print and digital—as well as from the quality of its reading environments and access to computational resources and internet connectivity. Together, these components form an integrated system: classrooms enable foundational instruction, laboratories foster applied skills, and libraries sustain intellectual exploration. Thus, academic facilities are best understood as a networked ecosystem whose collective adequacy directly shapes educational outcomes.

Hostel Accommodation

Hostel accommodation is a vital aspect of student life in federal polytechnics, providing a safe and comfortable living environment that supports academic success and personal growth. For many students, especially those coming from distant towns or rural areas, hostels serve as a home away from home (Usman 2021) They offer a space where students can rest, study, and interact with peers, fostering a sense of community and belonging. Beyond just a place to sleep, well-maintained hostels contribute significantly to the overall well-being and academic performance of students.

The social aspect of hostel life cannot be overstated. Sharing living spaces with peers from diverse backgrounds fosters friendships, cultural exchange, and collaboration[34]. Students often form study groups, share ideas, and support each other academically and emotionally. This sense of camaraderie helps alleviate the pressures of academic life and creates lasting memories. Additionally, hostels often organize social events, sports activities, and leadership opportunities,

which contribute to the holistic development of students. These experiences help build confidence, communication skills, and a sense of responsibility.

Public Financial Intervention

Public financial intervention has played a pivotal role in transforming federal polytechnics, with notable achievements observed in infrastructure development, accreditation and enrollment rates, as well as research and innovation. For instance, capital subventions have enabled institutions to modernize their facilities significantly. The Federal Polytechnic, Bida, exemplifies this progress by utilizing ₦1.2 billion to establish a renewable energy laboratory, enhancing its capacity to train students in sustainable technologies. Such initiatives align closely with Nigeria's National Development Plan (2021–2025), which prioritizes technical education as a catalyst for industrialization (Aniebonam C, 2023)

Capital Subvention

Capital subvention refers to government-allocated funds specifically designated for capital projects, such as infrastructure development, construction, and procurement of equipment In Nigeria, this form of financial intervention is pivotal for addressing infrastructural deficits in critical sectors like education, particularly in polytechnics. These institutions, which focus on technical and vocational training, rely heavily on capital subventions to build classrooms, laboratories, workshops, and ICT facilities. However, despite its importance, the effective utilization of capital subvention in Nigeria faces systemic challenges, including bureaucratic bottlenecks, corruption, and economic instability(Nicholson-Crotty et al 2021)

Special Needs Assessment

Special Needs Assessment (SNA) is a systematic process of identifying, evaluating, and addressing the unique requirements of students with disabilities or learning challenges to ensure their full participation in education In Nigerian polytechnics, where technical and vocational training is paramount, SNA is critical for fostering inclusivity and dismantling barriers that hinder students from thriving. Imagine a visually impaired student aspiring to study computer science or a deaf learner pursuing mechanical engineering without tailored support, their potential remains untapped. SNA bridges this gap by creating personalized pathways that align with their abilities, ensuring no one is left behind in the quest for knowledge and skill acquisition (Montenegro-Rueda & , Fernández-Batanero 2024)

Theoretical Framework

This study is anchored Resource Dependency Theory (RDT). This theory was propounded by Pfeffer and Salancik in 1978. The theory explain how organization behavior is affected by external resources they possess. It provides a complementary framework for analysing the impact of public financial intervention on infrastructural development in tertiary institutions, particularly federal polytechnics. The assumptions of RDT further elucidate the complexities of this relationship. First, the assumption of external control highlights how organisations are beholden to external actors who control vital resources, such as funding and regulatory approvals. Despite its explanatory power, RDT faces several criticisms that warrant consideration. Critics argue that the theory places too much emphasis on external factors, underestimating the role of internal agency in managing dependencies. Leadership innovation, entrepreneurial initiatives, and community engagement can play pivotal roles in reducing reliance on external resources. Additionally, RDT is criticised for presenting a static view of power dynamics, failing to account for the fluid nature of dependencies. This dependency creates a dynamic where resource providers, primarily the Nigerian government, exert significant control over institutional priorities and operations. For federal polytechnics, this translates into alignment with national policies and priorities, even when they may diverge from local needs. Second, the power imbalance inherent in this relationship means that resource providers wield considerable influence over institutional decisions

Empirical Review

A growing body of empirical research has examined the intersection of industrial disputes and human capital development, particularly within higher education contexts. One notable investigation focused on the Nigerian setting, exploring how industrial actions—specifically those led by the Academic Staff Union of Universities (ASUU) affect human capital development. This study centered on two institutions: the University of Port Harcourt in Rivers State and Niger Delta University in Amassoma, Bayelsa State**.** ASUU's frequent strikes arise from a range of unresolved issues, including poor remuneration for academic personnel, chronic underfunding of public universities, non-payment of earned academic allowances, and opposition to the enforcement of the Integrated Personnel and Payroll Information System (IPPIS) in federal institutions. These persistent challenges have prompted the union to engage in repeated work stoppages aimed at pressuring the government into meeting their demands. Between 2011 and 2021 alone, ASUU embarked on six distinct strike actions. Frequent industrial actions by ASUU, which regularly interrupt academic schedules in Nigeria's public universities, are likely to have

adverse consequences on the development of human capital in the country. Extended periods of strike action tend to diminish students' enthusiasm for learning, hinder research activities, and impair academic progress—factors that collectively lower the quality of graduates emerging from these institutions. The research adopted a survey design, gathering firsthand information through structured questionnaires and oral interviews conducted with lecturers and students from the two targeted universities. Of the 3,000 questionnaires distributed, a total of 2,195 were properly filled out and returned. The responses were analyzed using the arithmetic mean method. Findings revealed that limited funding for public universities and the compulsory use of the Integrated Personnel and Payroll Information System (IPPIS) in federal institutions were major factors behind ASUU's industrial actions. The study also concluded that these strikes have a detrimental effect on academic research and hinder students' educational progress. (M., Montenegro-Rueda & J. M., Fernández-Batanero 2024)

Methodology

The study will adopt a survey research design due to its effectiveness in observing the study population and capturing their responses to the phenomenon under investigation. The population of this study was the 5404 academic and senior non-academic staff of the six Federal polytechnics in the south-west, of Nigeria; Yaba College of Technology, Federal Polytechnic, Ilaro, Federal Polytechnic, Ado Ekiti, Federal Polytechnic, Ile Oluji. Federal Polytechnic, Ede and Federal Polytechnic, Ayede, The study population will be the academic staff and senior non-academic staff of all the six federal polytechnics

The sample size for this study was 291 determined using Taro Yamani . Stratified sampling was used to divide the population into smaller, more homogeneous subgroups, ensuring that each subgroup is adequately represented. This approach is appropriate because it facilitates comprehensive coverage and enhances the representativeness of the sample. Following this, total enumeration will involve including every individual within each stratum, ensuring complete coverage and minimizing sampling errors. Data gathered via structured questionnaires will be examined using the Statistical Package for the Social Sciences (SPSS), a widely utilized tool for statistical analysis in numerous academic disciplines. The analysis will involve both descriptive and inferential techniques. Descriptive statistics—including frequency distributions, means, and standard deviations—will summarize the responses, whereas regression analysis will be employed to test the study's hypotheses.

Model Specification

In this study, public financial intervention (PFI) represents the independent variable, while infrastructural development (ID) is the dependent variable. Corruption (C) serves as the moderating variable. The public financial intervention is measured using government capital subvention (GCS) , and special needs assessment (SNA) , and internally generated revenue (IGR) . Infrastructural development is assessed through five dimensions:, classroom/lecture hall facilities , hostel accommodation , and administrative buildings . Corruption is quantified using indices such as misappropriation of funds (MIS) , bureaucratic delays (BD) , Mathematically, we have:

$\mathbf{Y = f(X \times Z)}$

Where:

Y: Dependent Variable (Infrastructural Development)

X: Independent Variable (Public Financial Intervention)

Z: Moderating Variable (Corruption)

Variables Definition

X: Public Financial Intervention

x1: Government Capital Subvention (GCS)

x3: Special Needs Assessment (SNA)

Y: Infrastructural Development

y2: Laboratory Facilities

y3: Classroom/Lecture Hall Facilities

y4: Hostel Accommodation

y5: Administrative Buildings

Z: Corruption

z1: Misappropriation of Funds (MIS)

z2: Bureaucratic Delays (BD)

Econometric Models

General Model

$\mathbf{Y = \beta 0 + \beta 1X + \beta 2Z + \beta 3(X \times Z) + \varepsilon}$

Where:

β0: Constant Parameter

β1: Coefficient for Public Financial Intervention (**X**)

β2: Coefficient for Corruption (**Z**)

β3: Interaction Coefficient for Moderating Effect ($\mathbf{X \times Z}$)

ε: Error Term

Test of Hypotheses: Inferential Statistics

Regression Analysis of Test of Hypothesis One

There is no significant impact of government capital subvention on infrastructural development in the Federal Polytechnics in south-west Nigeria

Regression Estimate

Variable	Model 1			
	Coefficients	**Standard Error**	**t-stat**	**Pro**
Constant	11.938	1.210	9.866	0.000
Government Capital Subvention	0.282	0.051	5.517	0.000
Model Summary				
R	0.309			
R^2	0.095			
Adjusted R^2	0.092			
F-Stat	30.434			
Sig. F Change	0.000			
Df.	289			
Dependent Variable: Infrastructural Development (ID)		Significant at 5%		

Source: Field Survey, 2026.

The table shows that government capital subvention has a positive and statistically significant effect on infrastructural development. This is indicated by the sign of coefficient are $\beta > 0$ and $\beta < 0$ for GCS. The constant (intercept) of 11.938 implies that when government capital subvention is zero, the expected baseline level of infrastructural increases by 0.282 units, holding all else constant. The Standard error of 0.051 suggest a relatively low variability, indicating that the estimate is high precise. GCS ($\beta = 0.282$, $t = 5.517$, $p = 0.000$) in. A t-test of 5.517 is high, t-value tests whether the coefficient is significantly different from zero. P-value of 0.000 is < 0.05, thus the effect of GCS on infrastructural development is statistically significant at 5% level.
The regression analysis confirms that GCS has positive and statistically significant effect on infrastructural development. Although the coefficient ($\beta = 0.282$) is statistically significant ($p < 0.05$), the R-square value 0.095 indicates that only a small proportion (9.5%) of the variation in infrastructural development is explained by government capital subvention alone.

4.2.3 Regression Analysis of Test of Hypothesis Two

There is no significant of the special needs assessment and infrastructural development in the Federal Polytechnics in south-west Nigeria.

Regression Estimate 2

Variable	Model 2			
	Coefficients	**Standard Error**	**t-stat**	**Pro**
Constant	6.255	0.949	6.588	0.000
Special Needs Assessment	0.528	0.040	13.042	0.000
Model Summary				
R	0.609			
R^2	0.371			
Adjusted R^2	0.368			

F-Stat	170.106
Sig. F Change	0.000
Df.	289

Dependent Variable: Infrastructural Development (ID) Significant at 5%

Source: Field Survey, 2026

Model 2 assesses the impact of Special Needs Assessment (SNA) in infrastructural development. The Constant (Intercept = 6.255) implies that even without accounting for SNA, the baseline infrastructural development level stands at 6.255 units. R (0.609) reflects a moderate to strong positive correlation between SNA and ID. R^2 (0.371) indicates that 37.1% of the variability in ID is explained solely by SNA. This is a notably high explanatory power for a singly predictor model in social science research. Adjusted R^2 (0.368) only slightly lower than R^2, affirming that the model is not overfitting and remains generalisable to broader population. F-statistics (170.106) and Sig. F. (0.000) extremely high F-value with significance level of 0.000 suggest that the model is highly statistically significant and explains a substantial proportion of variance in ID.

Regression Analysis of Test of Hypothesis Three

There is no significant impact of moderating influence of corruption on the relationship between public financial intervention and infrastructural development in the federal Polytechnics in south-west Nigeria

Coefficient Analysis

Variable	**Coefficients**	**Standard Error**	**t-stat**	**Pro**	**LLCI**	**ULCI**
Constant	**6.9736**	**5.6894**	**1.2257**	**0.2213**	**-4.2246**	**18.1718**
Public Finance (PF)	**0.5242**	**0.2407**	**2.1783**	**0.0302**	**0.0505**	**0.9979**
Corruption (Moderator)	**-0.5167**	**0.5039**	**-1.0254**	**0.3060**	**-1.5084**	**0.4751**
Int_1	**0.0202**	**0.0217**	**0.9330**	**0.3516**	**-0.0224**	**0.0629**

Model Summary:		Test(s) of highest order unconditional interaction(s):	
R	0.5990	R^2-chng	0.0023
R^2	0.3587	F (HC3)	0.8705
MSE	2.4610	Df1	1
F (HC3)	62.8700	Df2	287
p-value	0.000	p-value	0.3516
Df1	3		
Df2	287		

Dependent Variable: Infrastructural Development (ID) Significant at 5%

Source: Field Survey, 2026

Model 3 investigates whether corruption moderates the relationship between public financial intervention and infrastructural development. Also, corruption (β = -0.5067, p = 03060) shows the main effect of corruption is negative but not statistically significant. This means that, when considered in isolation, corruption does not show a direct significant effect on infrastructure, though the direction suggests a deteriorating influence.

Discussion of the finings

This study investigates the extent to which public financial interventions; Government Capital Subvention (GCS), Tertiary Education Trust Fund (TETFund), Special Needs Assessment (SNA), Internally Generated Revenue (IGR) under the influence of corruption predict Infrastructural Development (ID) in Federal Polytechnic in south west Nigerian.

Model 1 measure the effect of Government Capital Subvention (GCS) on Infrastructural Development (ID). GCS ($R = 0.309$, $R^2 = 0.095$, Adj.$R^2 = 0.092$, F-stat = 30.434, $p < 0.05$, $\beta = 0.282$, $t = 5.517$, $p = 0.000$). Model 1 shows that GCS have a positive and statistically significant impact on ID, explaining approximately 9.5% of the variance in the dependent variables. However, the low R^2 suggests that while important, government subvention alone is insufficient to drive comprehensive infrastructure development.

Model 2: measure the effect of Tertiary Education Trust Fund (TETFund) on Infrastructural Development (ID). TETFund ($R = 0.426$, $R^2 = 0.181$, Adj.$R^2 = 0.178$, F-stat = 63.910, $p < 0.05$, $\beta = 0.410$, $t = 7.994$, $p = 0.000$). Model 2 shows that TETFund contributes statistically significant to ID, explaining approximately 18.1% of the variance. The results show the impact of TETFund, in enhancing infrastructure development within educational institutions. This may reflect stronger monitoring, Stricker accountability, or more efficient disbursement mechanisms compared to broader capital subvention schemes.

Model 3 measure the effect of Special Needs Assessment (SNA) on Infrastructural Development (ID). SNA ($R = 0.609$, $R^2 = 0.371$, Adj.$R^2 = 0.368$, F-stat = 170.106, $p < 0.05$, $\beta = 0.528$, $t = 13.042$, $p = 0.000$). Model 3 shows that SNA funds contribute statistically significant to ID, accounting for approximately 37.1% of the variation in infrastructural development. The high β (0.528) and very strong t-statistic suggest that SNA have strong effect on infrastructural development. The results show the SNA, have strong positive impact on infrastructure development within educational institutions.

Model 4: measure the effect of Internally Generated Revenue (IGR) on Infrastructural Development (ID). IGR ($R = 0.717$, $R^2 = 0.515$, Adj.$R^2 = 0.513$, F-stat = 303.305, $p < 0.05$, $\beta = 0.643$, $t = 17.502$, $p = 0.000$). Model 4 shows that IGR funds contribute statistically significant to ID, accounting for approximately 51.5% of the variation in infrastructural development. The strong β (0.643) and high model fit suggest that institutions with effective mechanisms are more capable of financing their infrastructural development.

Model 5 investigated the factors that can be utilised to forecast the expansion of information and communications technology (ICT) infrastructure. A high R-value of 0.801 and an R2 value of 0.642 were produced by the model. This indicates that the four funding sources are able to explain approximately 64.2% of the variances in information and communication technology infrastructure. Both the F-statistic, which was 128.404, and the p-value, which was 0.000, indicated that the model was statistically significant at the 5% level.

Conclusion and Recommendation

Given the findings from the data analyzed, the study concluded that; Public financial intervention proxied by government capital subvention and special needs assessment are identified as having significant and a positive significant impact on infrastructural development in federal polytechnics in south west Nigeria. Also, corruption shows the main effect of corruption is negative but not statistically significant. This means that, when considered in isolation, corruption does not show a direct significant effect on infrastructure,

The Study recommended that the study concluded that public financial interventions especially capital subventions and special needs assessment funds significantly enhance infrastructure. It is recommended that the government distribute capital allocations and intervention funds based on each institution's unique infrastructural deficits to foster balanced development. This will bring about even development in the federal polytechnics. Furthermore, the government should ensure that there is proper accountability of funds given to the various institutions developmental purpose to avoid being diverted for other personal uses.

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