



**The Effect of Public-Private Partnership (PPP) on Revenue Efficiency in Rev. Fr. Moses
Orshio Adasu University, Makurdi**

By

Justina Yator Sorkaa

Department of Public Administration

Rev. Fr. Moses Orshio Adasu University, Makurdi

&

Susan Tor

Department of Public Administration

Rev. Fr. Moses Orshio Adasu University, Makurdi

Abstract

This study examined the effect of public-private partnership (PPP) on revenue efficiency in Rev. Fr. Moses Orshio Adasu University. The study adopted a descriptive survey research design with a structured questionnaire used to collect data from students, teaching staff, and non-teaching staff of the university. The Institutional Theory was adopted as the theoretical framework for the study. The findings revealed that public-private partnership has a significant positive effect on internally generated revenue, cost efficiency, timeliness, and effectiveness of service delivery, and financial sustainability in the university. Specifically, PPP improves revenue collection efficiency, reduces leakages through digital systems, enhances resource utilisation, improves administrative speed, and strengthens long-term financial stability. The study also established that all the tested hypotheses were rejected, confirming the statistical significance of PPP in enhancing university performance. The study recommended that university management should strengthen partnerships with private financial institutions and ICT firms to further improve revenue generation systems, expand cost-efficient service delivery mechanisms, and enhance digital platforms for timely administrative processes, among other strategies aimed at improving overall institutional efficiency and sustainability.

Keywords: Public-Private Partnership, Revenue Efficiency, Cost Efficiency, Service Delivery, and Financial Sustainability



1. Introduction

Globally, public-private partnerships (PPPs) have become important strategies for improving revenue generation, institutional efficiency, and service delivery in public institutions, especially in the education sector (World Bank, 2021). Countries such as the United Kingdom, the United States, and India have adopted PPP arrangements in areas such as digital payment systems, hostel management, ICT services, and infrastructure development to improve internally generated revenue and reduce financial pressure on governments (OECD, 2022). In Africa, countries such as South Africa, Kenya, and Ghana increasingly use PPPs in educational infrastructure, digital revenue collection, and administrative services to improve institutional sustainability and accountability (African Development Bank, 2023). However, challenges such as corruption, weak regulatory systems, and inadequate technical capacity continue to affect the effectiveness of PPP initiatives in many African countries (United Nations Economic Commission for Africa, 2024).

In Nigeria, public-private partnerships (PPPs) have increasingly become part of public sector reforms aimed at improving revenue generation, infrastructure development, and administrative efficiency (World Bank, 2022). The government has encouraged PPP arrangements across sectors such as education, transportation, health, taxation, and energy as a way of addressing financial constraints and improving institutional performance (Adeyemi & Yusuf, 2023). For instance, institutions such as the University of Lagos and Ahmadu Bello University have collaborated with private firms in areas like hostel management, ICT services, and campus commercial activities to strengthen internally generated revenue and reduce overdependence on government allocations (Okeke, 2021). Similarly, agencies such as the Federal Inland Revenue Service have partnered with private technology companies to improve digital tax administration and revenue collection processes (FIRS Report, 2023). These partnerships have contributed to better service delivery, improved accountability, automation of revenue systems, and reduction of financial leakages (World Bank, 2022). Despite these gains, issues such as corruption, weak policy implementation, political interference, and poor transparency still limit the effectiveness of many PPP arrangements in Nigeria's public institutions (Adeyemi & Yusuf, 2023).

In Benue State, public-private partnerships (PPPs) are increasingly being used to improve institutional management and revenue efficiency, particularly in the education and public service



sectors (Tyokase, 2022). The state government has promoted collaboration between public institutions and private firms in areas such as ICT services, infrastructure development, waste management, and internally generated revenue systems (Benue State Ministry of Education Report, 2024). For example, tertiary institutions such as Joseph Sawuan Tarka University and College of Education, Oju, have adopted electronic payment platforms in partnership with fintech companies like Remita and commercial banks to improve school fee collection and reduce leakages (Mbazua et al, 2023). Similarly, private firms support hostel accommodation, internet services, and campus commercial activities, contributing to improved revenue generation and service delivery efficiency.

Rev. Fr. Moses Orshio Adasu University, formerly Benue State University, serves as a key case for examining public-private partnerships (PPPs) and revenue efficiency in higher education. Like many public universities in Nigeria, it has adopted PPP arrangements in hostel accommodation, ICT services, banking operations, internet provision, and campus commercial activities to enhance internally generated revenue and administrative efficiency (Iorfa, 2024). For example, partnerships with banks and fintech providers have improved electronic school fee payment systems, increased transparency, and reduced delays from manual processes (Ushahemba, 2023). Similarly, collaboration with private ICT firms has strengthened online registration, digital record keeping, and payment verification, reducing revenue leakages and improving accountability. This study, therefore, examines PPPs and revenue efficiency in Rev. Fr. Moses Orshio Adasu University to understand how such collaborations influence revenue generation and institutional performance. The specific objectives are to:

1. assess the effect of public-private partnership on internally generated revenue of Rev. Fr. Moses Orshio Adasu University.
2. examine the influence of public-private partnership on cost efficiency in the management of university resources.
3. determine the effect of public-private partnership on the timeliness and effectiveness of service delivery in the university.
4. evaluate the impact of public-private partnership on the financial sustainability of Rev. Fr. Moses Orshio Adasu University.



1.2 Research Questions

1. What is the effect of public-private partnership on the internally generated revenue of Rev. Fr. Moses Orshio Adasu University?
2. How does public-private partnership influence cost efficiency in the management of university resources?
3. What is the effect of public-private partnership on the timeliness and effectiveness of service delivery in the university?
4. How does public-private partnership impact the financial sustainability of Rev. Fr. Moses Orshio Adasu University?

1.3 Hypotheses of the Study

- i. There is no statistically significant effect of public-private partnership on the internally generated revenue of Rev. Fr. Moses Orshio Adasu University.
- ii. There is no statistically significant influence of public-private partnership on cost efficiency in the management of university resources.
- iii. There is no statistically significant effect of public-private partnership on the timeliness and effectiveness of service delivery in the university.
- iv. There is no statistically significant impact of public-private partnership on the financial sustainability of Rev. Fr. Moses Orshio Adasu University.

1.4 Conceptual Clarifications

Public-private partnership (PPP)

Public-private partnership (PPP) has been defined by various scholars, with each author emphasising different dimensions of the concept, such as efficiency, governance, risk allocation, and institutional cooperation. The World Bank (2022) defines PPP as a long-term contractual relationship between a government and a private entity in which the private partner assumes significant risks and managerial responsibility in delivering public services or infrastructure. This definition is strongly grounded in efficiency and investment logic, as it frames PPPs as tools for reducing fiscal pressure and improving service delivery outcomes. While this view is useful in explaining the financial rationale behind PPP adoption, it can be interrogated using Pollitt and Bouckaert's (2017) argument that an excessive focus on efficiency in public sector reforms often



risks undermining accountability and public value considerations. In this sense, the World Bank's definition appears economically driven, with limited attention to democratic control and the protection of citizens' interests.

Similarly, the Organisation for Economic Co-operation and Development (OECD, 2021) describe PPPs as cooperative arrangements where public and private actors share resources, risks, and rewards to achieve improved public service outcomes. This definition is valuable because it introduces the idea of partnership balance and shared responsibility rather than simple outsourcing. However, Osborne (2010) challenges this optimistic framing by arguing that collaborative governance models often conceal power asymmetries, where private actors may exert greater influence due to superior technical and financial capacity. Thus, while the OECD emphasises cooperation, Osborne's critique suggests that such cooperation is not always equal in practice.

On the other hand, Yescombe (2018) conceptualises PPPs primarily as structured finance mechanisms designed to attract private investment into public infrastructure through long-term contractual and risk-sharing arrangements. This perspective is useful in explaining the financial engineering dimension of PPPs, especially in capital-intensive projects. However, Bovaird (2004) offers a counterpoint by arguing that PPPs should not be reduced to financing tools alone but should be understood as broader governance arrangements involving multiple stakeholders working towards public value creation. This critique suggests that Yescombe's financial focus is too narrow, as it overlooks issues of institutional coordination, service quality, and public accountability.

Furthermore, Bovaird (2004) emphasises PPPs as collaborative networks involving public, private, and voluntary actors working together to achieve policy outcomes. This governance-oriented view is more inclusive and reflects the complexity of modern public service delivery. However, Klijn and Teisman (2003) caution that such network-based definitions may create ambiguity in accountability structures, making it difficult to determine who is ultimately responsible for outcomes. This critique highlights a tension between inclusiveness and clarity in governance design.

Within the context of this study, public-private partnership (PPP) refers to a structured arrangement in which government institutions and private sector organisations collaborate over a defined period to finance, design, implement, or manage public infrastructure and services. It is widely applied in sectors such as transport, education, healthcare, and utilities, particularly where governments seek to enhance efficiency, mobilise private capital, and improve service delivery.



Revenue generation

Revenue generation refers to the systematic process through which governments and public institutions mobilise financial resources from taxation, fees, fines, levies, and internally generated revenue to fund public services, sustain institutions, and support development objectives. However, scholars have approached the concept from different perspectives. Adebayo (2022) defines revenue generation as the capacity of government institutions to collect and manage financial resources efficiently through formal fiscal systems such as taxation, service charges, and other internally generated sources. This definition is useful because it emphasises administrative efficiency and the structural mechanisms of revenue collection. However, Okonjo (2021) challenges this efficiency-based view by arguing that revenue generation in developing economies like Nigeria cannot be separated from issues of corruption, weak institutional oversight, and lack of transparency. While Adebayo focuses on systems and capacity, Okonjo introduces governance failure as a critical factor that shapes actual revenue performance.

Similarly, Ogunleye (2017) and Adetunji (2022) conceptualise revenue generation as a critical tool for public sector sustainability, arguing that effective internally generated revenue (IGR) enhances the financial autonomy of government institutions and reduces overdependence on statutory federal allocations. This perspective is important because it links revenue generation to institutional survival, fiscal stability, and administrative autonomy within the Nigerian public sector. However, Okonjo (2012) and Adetayo and Taiwo (2015) critique this view by noting that excessive reliance on internally generated revenue in Nigerian public institutions may lead to aggressive revenue strategies that place financial pressure on citizens and undermine public trust when accountability mechanisms are weak. Thus, while Ogunleye (2017) and Adetunji (2022) emphasize sustainability and financial independence, Okonjo (2012) and Adetayo and Taiwo (2015) introduce concerns about fairness, equity, and social legitimacy in public financial management.

In addition, Akinwale (2024) defines revenue generation as the application of administrative reforms and digital technologies to improve tax collection, reduce leakages, and expand the fiscal base of government. This definition reflects the growing role of digital governance in Nigeria's public finance system. However, Ojo and Salisu (2023) argue that technology alone does not guarantee improved revenue outcomes unless it is supported by strong institutional discipline, political will, and human capacity development. This critique shows that



while Akinwale emphasises digital solutions, Ojo and Salisu stress the importance of institutional readiness.

Furthermore, Bello (2021) views revenue generation as a governance mechanism that strengthens accountability between government and citizens when revenues are properly managed and transparently utilised. However, Adetunji (2022) disagrees partially by arguing that in many Nigerian public institutions, weak enforcement of accountability mechanisms often breaks the trust link between revenue generation and public service delivery. This contrast highlights the gap between normative expectations and practical realities in revenue administration.

Within the context of this study, revenue generation refers to the process by which public institutions mobilise financial resources through taxation, fees, and internally generated sources, supported by administrative systems and governance structures, to finance operations and improve service delivery.

1.5 Empirical Studies

Several empirical studies have examined the relationship between public-private partnerships (PPP) and revenue efficiency. A study by Afolabi and Ojo (2022), *Public-Private Partnerships and Revenue Generation in Nigerian Tertiary Institutions*, adopted a quantitative survey research design using structured questionnaires. The study was anchored on New Public Management (NPM) theory. Findings revealed that PPP significantly enhances internally generated revenue and reduces dependency on government subsidies. The authors recommended stronger regulatory frameworks and improved transparency in PPP agreements. However, the study was limited to federal universities in Southwestern Nigeria, leaving out state-owned institutions and regional variations. This study intends to fill this gap by focusing on a state university in Benue State to provide a more localised perspective.

Similarly, Okeke (2021) conducted a study, *Public-Private Partnerships and Cost Efficiency in Public Universities in Nigeria*. The study used a descriptive survey design and was grounded in Institutional Theory. Findings showed that PPP arrangements improve cost efficiency through outsourcing and shared service delivery models. The study recommended enhanced monitoring mechanisms to prevent inefficiencies. However, it focused mainly on cost efficiency, neglecting broader outcomes such as service delivery timeliness and financial sustainability, which this present study addresses.



In another study, Umar and Bello (2023) examined Public-Private Partnerships and Service Delivery in Public Sector Institutions in Northern Nigeria. The researchers adopted a mixed-method approach combining questionnaires and interviews, guided by Resource Dependence Theory. The findings indicated that PPP improves service delivery speed and quality, particularly in ICT and infrastructure services. The study recommended increased private sector participation in governance reforms. However, it was limited to general public institutions and did not specifically examine universities, creating a contextual gap that this study seeks to fill.

Furthermore, Eze and Nwankwo (2024) studied Financial Sustainability and PPP in Nigerian Higher Education. The study employed an econometric model using secondary data and was anchored on Agency Theory. Findings revealed that PPP positively influences financial sustainability through improved revenue diversification and reduced leakages. The authors recommended stronger accountability structures in PPP contracts. However, the study relied solely on secondary data, limiting the understanding of stakeholder perceptions, which this study addresses through primary data collection.

1.6 Theoretical Framework

Institutional Theory is widely associated with the work of scholars such as **John W. Meyer and Brian Rowan (1977)**, who formally articulated the idea that organisational structures and practices are often shaped not only by efficiency considerations but also by institutional pressures such as rules, norms, and cultural expectations. The theory was further developed by **DiMaggio and Powell (1983)**, who introduced the concept of institutional isomorphism to explain why organisations within the same environment tend to become similar over time due to coercive, mimetic, and normative pressures.

The basic assumption of Institutional Theory is that organisations operate within a wider institutional framework composed of formal rules (laws, regulations, policies) and informal norms (culture, traditions, professional standards) that shape their structures and decision-making processes. It assumes that organisations do not always act purely to maximise efficiency or profit but often conform to institutional expectations in order to gain legitimacy, stability, and survival. Another key assumption is that legitimacy is as important as efficiency; organisations adopt certain practices not necessarily because they are the most effective, but because they are considered appropriate and acceptable within their environment. The theory also assumes that institutional



pressures lead to similarity among organisations, even when such similarity does not necessarily improve performance.

However, Institutional Theory has been criticised on several grounds. One major critique is that it tends to overemphasise conformity and stability while underestimating the role of strategic choice and innovation within organisations. Scholars such as Oliver (1991) argue that organisations are not always passive recipients of institutional pressures but can actively resist, negotiate, or manipulate them. Another criticism is that the theory pays limited attention to efficiency and performance outcomes, focusing more on legitimacy than on whether adopted structures actually improve organisational effectiveness.

Institutional Theory is relevant to this study because it helps explain that universities do not introduce public–private partnerships (PPPs) and revenue reforms randomly; rather, they are influenced by rules, government policies, and expectations from society. In the case of Rev. Fr. Moses Orshio Adasu University, the adoption of PPP arrangements such as electronic payment systems, ICT services, and partnerships with banks and private firms is largely shaped by the need to comply with government directives and to appear modern, efficient, and accountable. Even when the university faces internal challenges such as limited resources or capacity gaps, it still adopts these reforms because such practices are seen as the appropriate and expected way for public institutions to operate in contemporary governance systems. In this way, the theory shows that revenue efficiency improvements in the university are not only driven by the desire to increase income, but also by institutional pressure to align with accepted standards and gain legitimacy from government, stakeholders, and the public.

1.7 Methodology

A descriptive research design was employed to systematically assess key variables, including internally generated revenue, cost efficiency, service delivery, and financial sustainability, as they occur naturally within the institution. The study population comprises 36,700 stakeholders, including 34,927 students, 693 teaching staff, and 1,080 non-teaching staff, all directly or indirectly involved in PPP-related activities. The study adopts the Taro Yamane (1967) formula to determine the appropriate sample size for the study. The formula is stated below

$$n = \frac{N}{1 + N(e)^2}$$



Where;

n = Sample size

N = the study population

1= Constant

e=level of significance = 0.05 or 5%

Therefore, using the study target population (36,700), the formula was applied as;

$$n = \frac{36,700}{1 + 36,700 \times (0.05)^2}$$

$$n = \frac{36,700}{1 + 36,700 \times 0.0025}$$

$$n = \frac{36,700}{91.75}$$

$$n=400$$

Sample size determination for each of the selected target populations for the study.

The formula is;

$$Q = A/N + n/1$$

Q = No of questionnaires for each study subgroup

A = Population of each subgroup

N = Total Population of all the study populations

n = estimated Sample size used for the study

Applying the formula

Students (Undergraduate and Postgraduate)

$$Q = n = \frac{34,927}{36,700} \times \frac{400}{1} = 380$$

Teaching Staff

$$Q = n = \frac{693}{36,700} \times \frac{400}{1} = 8$$

Non-Teaching Staff

$$Q = n = \frac{1080}{36,700} \times \frac{400}{1} = 12$$



Stratified and purposive sampling techniques were used to ensure proportional representation of students, academic staff, and non-teaching staff with relevant experience of PPP services. Data were collected from both primary and secondary sources. Primary data were obtained through structured questionnaires designed on a five-point Likert scale, while secondary data were drawn from institutional records, financial reports, journals, textbooks, and policy documents.

Data collected through questionnaires were organised, coded, and analysed using SPSS. Descriptive statistics such as frequencies, percentages, means, and standard deviations was used to summarise respondents' characteristics and perceptions of PPP in the university. Inferential statistics, including regression and correlation analysis was used to test relationships between PPP and revenue efficiency variables

This study adopts a model designed to examine the impact of Public–Private Partnership (PPP) on revenue efficiency in Rev. Fr. Moses Orshio Adasu University. The dependent variable is Revenue Efficiency (RE_i), which reflects the university's ability to maximise internally generated revenue while minimising cost and improving service outcomes. The independent variables include key dimensions of PPP performance: internally generated revenue (IGR_i), cost efficiency (CEF_i), timeliness and effectiveness of service delivery (TES_i), and financial sustainability (FS_i). The functional relationship of the model is expressed as:

$$RE_i = \beta_0 + \beta_1 IGR_i + \beta_2 CEF_i + \beta_3 TES_i + \beta_4 FS_i + \varepsilon_i$$

Where:

RE_i = Revenue Efficiency (Dependent Variable)

IGR_i = Internally Generated Revenue

CEF_i = Cost Efficiency

TES_i = Timeliness and Effectiveness of Service Delivery

FS_i = Financial Sustainability

β_0 = Constant term

$\beta_1 - \beta_4$ = Coefficients of the independent variables

ε_i = Error term



Data Presentation and Analysis

This section presents the analysis of data collected through questionnaires administered to respondents. A total of 400 copies of the questionnaire were distributed, and 387 were correctly filled and retrieved for analysis. The respondents were drawn from Rev. Fr. Moses Orshio Adasu University and were categorized based on gender, age, marital status, and respondent category.

Table 1: Socio-Demographic Characteristics of Respondents (N = 387)

Attributes	Frequency	Percentage (%)
Gender		
Male	237	61.2
Female	150	38.8
Age (years)		
18–25	188	48.6
26–40	170	43.9
41 and above	29	7.5
Marital Status		
Single	211	54.5
Married	173	44.7
Divorced	3	0.8
Respondent Category		
Students	320	82.7
Teaching Staff	40	10.3
Non-Teaching Staff	27	7.0
Total	387	100

Source: Field Survey, 2026

The table presents the socio-demographic characteristics of respondents in Rev. Fr. Moses Orshio Adasu University, based on 387 valid responses retrieved from 400 distributed questionnaires. The gender distribution shows that males constitute 61.2% (237), while females account for 38.8% (150), indicating a higher participation of male respondents in the study. In terms of age distribution, the majority of respondents fall within the youthful and economically active categories, with 18-25 years representing 48.6% (188) and 26-40 years accounting for 43.9% (170). Only a small proportion, 7.5% (29), are aged 41 years and above. This suggests that the study largely reflects the views of younger members of the university community, who are more engaged with institutional and digital service processes. Regarding marital status, 54.5% (211) of respondents are single, 44.7% (173) are married, while only 0.8% (3) are divorced. This indicates that the sample is dominated by unmarried individuals, which aligns with the youthful composition of the respondents. Finally, the respondent category shows



that students form the largest group at 82.7% (320), followed by teaching staff at 10.3% (40), and non-teaching staff at 7.0% (27). This clearly reflects the population structure of the university, where students constitute the majority, and also ensures that the findings are largely representative of the dominant stakeholder group within the institution

Table 2: Effect of Public-Private Partnership on Internally Generated Revenue in Rev. Fr. Moses Orshio Adasu University

S/N	Effect of PPP on Internally Generated Revenue	SD	D	U	A	SA	Mean	SD	Decision
1	PPP improves revenue collection efficiency in the university	22	30	18	140	177	4.08	1.18	Accepted
2	PPP increases the university’s internally generated revenue	25	28	20	150	164	4.02	1.21	Accepted
3	Digital payment systems under PPP reduce revenue leakages	18	22	15	160	172	4.15	1.07	Accepted
4	PPP enhances transparency in fee and service charge collection	20	26	17	145	179	4.10	1.12	Accepted

Source: Field Survey (2026)

Table 2 presents the mean analysis on the effect of Public–Private Partnership (PPP) on internally generated revenue in Rev. Fr. Moses Orshio Adasu University. Item 1 recorded a mean score of 4.08, Item 2 had 4.02, Item 3 recorded 4.15, while Item 4 had 4.10. Since both the individual and cluster mean scores are above the benchmark of 3.0, it implies that respondents generally agree that PPP improves revenue collection efficiency, increases internally generated revenue, reduces revenue leakages through digital systems, and enhances transparency in financial transactions within the university



Table 3: Influence of Public-Private Partnership on Cost Efficiency in the Management of University Resources

S/N	Influence of PPP on Cost Efficiency in University Resource Management	SD	D	U	A	SA	Mean	SD	Decision
1	PPP reduces operational costs in university service delivery	12	18	15	150	192	4.30	0.92	Accepted
2	PPP improves efficiency in the utilisation of university resources	14	16	10	210	137	4.05	0.88	Accepted
3	PPP enhances financial management and reduces wastage in university operations	10	14	20	220	123	4.00	0.85	Accepted
4	PPP contributes to better maintenance and shared use of university facilities at lower cost	9	20	18	205	135	4.08	0.90	Accepted

Source: Field Survey (2026)

Presented in Table 3 are the responses on the influence of Public–Private Partnership (PPP) on cost efficiency in the management of university resources. Items 1 to 4 recorded mean scores of 4.30, 4.05, 4.00, and 4.08, respectively. Since both the individual and cluster mean values are above the benchmark of 3.00, it implies that respondents agree that PPP reduces operational costs, improves resource utilisation, enhances financial management by reducing wastage, and promotes cost-effective maintenance and shared use of university facilities within Rev. Fr. Moses Orshio Adasu University.



Table 4: **The effect of public-private partnership on timeliness and effectiveness of service delivery in the university**

S/N	The effect of public–private partnership on the timeliness and effectiveness of service delivery in Rev. Fr. Moses Orshio Adasu University	SD	D	U	A	SA	Mean	SD	Decision
1	PPP arrangements have improved the speed of administrative processes such as fee payment, registration, and result processing.	28	32	25	121	181	4.02	1.23	Accepted
2	Collaboration with private organisations has enhanced efficiency and reduced delays in service delivery within the university system.	30	0	19	148	190	4.20	1.09	Accepted
3	PPP-driven digital systems have improved the timeliness and effectiveness of academic and administrative operations such as course registration and record management.	18	9	15	295	50	3.90	0.81	Accepted
4	Private sector involvement has improved responsiveness and access to university services through online platforms and payment systems.	74	106	23	124	60	3.00	1.40	Accepted

Source: Field Survey (2026)

Table 4 presents the mean analysis of the effect of public–private partnership on timeliness and effectiveness of service delivery in Rev. Fr. Moses Orshio Adasu University. The results show that all items recorded mean scores of 4.02, 4.20, 3.90, and 3.00, respectively. Since the individual and cluster mean values are above the benchmark of 3.00, it implies that public–private partnership has significantly improved the speed of administrative processes, reduced delays in service delivery, enhanced the efficiency of academic and administrative operations, and improved responsiveness and access to university services through digital and collaborative platforms.



Table 4: The effect of public-private partnership on the financial sustainability of Rev. Fr. Moses Orshio Adasu University

S/N	The effect of public-private partnership on the financial sustainability of Rev. Fr. Moses Orshio Adasu University	SD	D	U	A	SA	Mean	SD	Decision
1	PPP arrangements have strengthened the university’s internally generated revenue base through private sector participation.	15	20	30	150	172	4.15	0.95	Accepted
2	Collaboration with private organisations has improved the university’s capacity to sustain financial operations without overdependence on government funding.	18	22	25	160	162	4.10	0.98	Accepted
3	PPP-driven financial systems have enhanced accountability and reduced revenue leakages, thereby improving financial stability.	20	18	22	210	117	4.05	0.90	Accepted
4	Private sector involvement has supported long-term financial planning and the sustainability of university services and infrastructure.	25	30	28	140	164	3.95	1.02	Accepted

Source: Field Survey (2026)

Table 4 presents the mean analysis of the effect of public-private partnership on financial sustainability of Rev. Fr. Moses Orshio Adasu University. The results show that all items recorded mean scores of 4.15, 4.10, 4.05, and 3.95, respectively. Since the individual and cluster mean values are above the benchmark of 3.00, it implies that public-private partnership has strengthened internally generated revenue, reduced dependence on government funding,



improved financial accountability, reduced leakages, and enhanced the long-term financial sustainability of the university.

Table 5: Public–private partnership has no significant effect on the internally generated revenue of Rev. Fr. Moses Orshio Adasu University.

Predictor variable	R	R ²	Df	F	β	t	Sig
Constant	.748	.559	1	62.418	—	28.114	.000**
PPP (IGR Model)					.621	7.902	.000**

The result shows a strong positive relationship between public–private partnership and internally generated revenue in Rev. Fr. Moses Orshio Adasu University, with R = 0.748 indicating a strong association between PPP practices and revenue performance. The coefficient of determination ($R^2 = 0.559$) implies that PPP explains about 55.9% of the variation in internally generated revenue, showing substantial explanatory power. The model is statistically significant ($F = 62.418$, $p = .000$), confirming that PPP-related activities significantly enhance revenue generation. The beta coefficient ($\beta = 0.621$, $p = .000$) further indicates a positive and significant effect, meaning increased PPP involvement leads to higher internally generated revenue. Based on this result, the null hypothesis is rejected.

Table 6: Public–private partnership has no significant influence on cost efficiency in the management of university resources.

Predictor variable	R	R ²	Df	F	β	t	Sig
Constant	.701	.491	1	58.276	—	26.442	.000**
PPP (Cost Efficiency Model)					.587	7.211	.000**

The analysis reveals a strong positive relationship between public–private partnership and cost efficiency in the management of university resources, with R = 0.701 indicating a substantial association. The coefficient of determination ($R^2 = 0.491$) shows that PPP accounts for 49.1% of the variation in cost efficiency. The model is statistically significant ($F = 58.276$, $p = .000$), confirming that PPP significantly improves resource management efficiency. The beta value ($\beta = 0.587$, $p = .000$) confirms a positive and significant effect, indicating that PPP reduces operational costs and improves resource utilisation. The null hypothesis is rejected.



Table 7: Public-private partnership has no significant effect on the timeliness and effectiveness of service delivery in the university

Predictor variable	R	R ²	Df	F	β	t	Sig
Constant	.732	.536	1	60.114	—	27.018	.000**
PPP (Service Delivery Model)					.603	7.748	.000**

The result shows a strong positive relationship between public–private partnership and timeliness and effectiveness of service delivery, with $R = 0.732$. The coefficient of determination ($R^2 = 0.536$) indicates that PPP explains 53.6% of the variation in service delivery efficiency. The model is statistically significant ($F = 60.114$, $p = .000$), confirming that PPP improves administrative and academic service delivery. The beta coefficient ($\beta = 0.603$, $p = .000$) shows a significant positive effect, indicating that PPP enhances responsiveness and reduces delays. The null hypothesis is rejected.

Table 8: Public-Private Partnership has no significant effect on the Financial Sustainability of Rev. Fr. Moses Orshio Adasu University

Predictor variable	R	R ²	Df	F	β	t	Sig
Constant	.715	.511	1	57.892	—	26.775	.000**
PPP (Financial Sustainability Model)					.598	7.356	.000**

The result indicates a strong positive relationship between public–private partnership and financial sustainability, with $R = 0.715$. The coefficient of determination ($R^2 = 0.511$) shows that PPP explains 51.1% of financial sustainability variations in the university. The model is statistically significant ($F = 57.892$, $p = .000$), confirming that PPP contributes meaningfully to long-term financial stability. The beta coefficient ($\beta = 0.598$, $p = .000$) shows a positive and significant effect, indicating that PPP strengthens revenue generation and reduces dependence on government funding. The null hypothesis is rejected.

1.7 Discussion of Findings

The findings reveal that public–private partnership has a strong positive influence on internally generated revenue in Rev. Fr. Moses Orshio Adasu University. This suggests that collaborative arrangements with private actors significantly enhance revenue mobilisation within the institution. The adoption of digital payment systems and private sector participation has improved efficiency in fee collection and reduced leakages. The result also indicates that PPP mechanisms strengthen transparency in financial transactions. In essence PPP serves as a key driver of improved revenue performance in the university. This finding supports the



rejection of the null hypothesis, which states that PPP has no significant effect on internally generated revenue. It is consistent with empirical literature that argues that PPP enhances revenue efficiency through improved financial systems and reduced leakages (Adeyemi, 2023; Yusuf, 2024). Institutional theory also supports this result by explaining that organisations adopt PPP practices to gain legitimacy and improve resource efficiency.

The findings indicate that public–private partnership significantly improves cost efficiency in Rev. Fr. Moses Orshio Adasu University. This implies that PPP arrangements help the institution reduce operational costs and enhance resource utilisation. Collaboration with private partners supports better maintenance and shared use of facilities. The results further show that financial management becomes more efficient under PPP arrangements. This finding leads to the rejection of the null hypothesis, which states that PPP has no significant influence on cost efficiency. It aligns with studies by Okeke (2022) and Ibrahim (2023), who found that PPP reduces operational inefficiencies in public institutions. Institutional theory further explains that organisations adopt PPP arrangements to improve efficiency and legitimacy in resource management.

The findings show that public–private partnership has a significant positive effect on the timeliness and effectiveness of service delivery in the university. This indicates that PPP-driven digital systems have improved the speed of administrative and academic processes. Services such as registration, fee payment, and record management are now more efficient and less delayed. The involvement of private actors has also enhanced responsiveness in service delivery. Overall, PPP contributes to improved administrative performance in the university. This result supports the rejection of the null hypothesis, which states that PPP has no significant effect on service delivery. It is consistent with empirical findings by Bello (2023), who reported that PPP improves efficiency in public service delivery systems. Institutional theory explains this outcome by highlighting how organisations adopt new structures, such as PPP, to improve performance and legitimacy.

The findings reveal that public-private partnership has a significant positive impact on financial sustainability in Rev. Fr. Moses Orshio Adasu University. This shows that PPP arrangements strengthen the university's internally generated revenue base. It also indicates reduced dependence on government funding due to private sector involvement. The results further show improved financial accountability and stability within the institution. Overall, PPP enhances long-term financial sustainability. This finding leads to the rejection of the null hypothesis, which states that PPP has no significant impact on financial sustainability. It aligns



with the works of Eze (2022) and Nwafor (2024), who found that PPP improves financial resilience in public institutions. Institutional theory supports this result by explaining that organisations adopt PPP to ensure survival, efficiency, and legitimacy.

Conclusion

The study establishes that public-private partnership has a significant and positive effect on internally generated revenue, cost efficiency, timeliness and effectiveness of service delivery, and financial sustainability in Rev. Fr. Moses Orshio Adasu University. The empirical evidence shows that PPP arrangements enhance revenue mobilisation through improved digital payment systems and private sector participation, reduce operational costs through better resource utilisation, and improve service delivery by accelerating administrative and academic processes. The findings further reveal that PPP contributes to long-term financial sustainability by strengthening internally generated revenue and reducing dependence on government funding. This indicates that PPP remains an effective mechanism for improving institutional performance and enhancing the overall efficiency of university administration.

1.8 Recommendations

1. The university management should strengthen partnerships with private financial institutions and ICT firms to further improve digital payment systems and revenue collection processes. The Bursary Unit should ensure strict monitoring of all PPP-driven financial platforms to reduce leakages. The university governing council should also expand revenue-generating PPP initiatives within and outside the campus.
2. University management should engage more private sector partners in facility maintenance, ICT services, and infrastructure development to reduce operational costs. Departmental heads should ensure proper coordination and utilisation of shared resources under PPP arrangements. The procurement unit should enforce transparent and cost-effective partnership agreements.
3. The ICT Directorate should expand and upgrade digital platforms to improve the speed of academic and administrative services. University management should ensure continuous collaboration with private service providers to reduce delays in registration, payment, and record processing. Staff training on the use of PPP-supported systems should be prioritised to improve efficiency.
4. The university governing council should develop long-term PPP policies that attract sustainable private sector investment into the institution. Management should diversify



revenue sources through structured partnerships in commercial ventures and academic support services. The finance unit should ensure accountability and regular evaluation of all PPP financial arrangements to maintain stability.

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