

**Intervention Fund and Provision of Furniture in Primary
Schools in Nigeria: Retrospective Study of
Education Trustfund**

Taiwo Akeem HASSAN

*Department of Educational Management,
Tai Solarin College of Education, Omu-Ijebu, Ogun State, Nigeria*
drtaiwohassan2@gmail.com
+234 806 086 5181

Abstract

This study investigated the utilisation of financial resources of the Education Trust Fund (ETF) on the provision of furniture in public primary schools in the South-West geo-political zone of Nigeria. Tax payers and the government had invested considerable amount of money in the nation's public primary schools through the ETF. In spite of the huge financial resources invested on provision of furniture in the nation's public primary schools, the present condition of furniture in most of the schools have not met the required standard. Two research questions were raised to guide the study. Ex-post facto research design was adopted for the study and data were generated from the e-library of the Education Trust Fund, now Tertiary Education Trust Fund (TETFUND). The establishment of the ETF signified government commitment to improving the poor state of furniture and other infrastructure in the public primary schools. ETF which was the foremost intervention agency in the education sector brought innovations which had some impacts on public primary schools. It represented stable and predictable flow of fund that was

complementary to traditional budgetary allocations to public primary schools. ETF which was a household name within the education sector provided quality furniture in most public primary schools across Nigeria. It was recommended that fund must be appropriated on a continuous basis to step up the required funds for provision of furniture in the nation's public primary schools to enable students and teachers have a environment that is conducive for desired academic attainment.

Keywords: Utilisation, Intervention Fund, Furniture, Education Trust Fund, Public Primary Schools.

Word count:245 words

Introduction

The successful conduct of school activities usually depends mainly upon the availability of infrastructure including classroom furniture, teachers' tables and chairs etc. which are essential for imparting skills and knowledge. Furniture constitutes an important factor in the teaching-learning process as it significantly affects the smooth running of the school activities. It plays a vital role in the daily lives of school children by enhancing their comfort as well as that of their teachers. Availability, adequacy and relevance of quality furniture in public primary schools is expected to provide a conducive learning environment and also boost the morale of teachers and pupils which will consequently result to improved students' academic performance as well as enhance teachers' productivity.

It is believed that education can only be qualitative if the necessary furniture that is capable of aiding effective education is in place. School furniture is one of the assets required to support and improve educational activities. School furniture is therefore central to the education process as it constitutes input into the educational system that determines largely the successful implementation of the educational programmes.

Furniture is an important component of the classroom social environment that influences activities of students and teachers (Steward and Devine, 2021). It is important for pupils in preschools and primary schools to be educated in a safe, healthy, and fascinating environment. According to Boboyi (2022), the children of the rich who are about twenty percent of the population can afford the required financial resources for private schools, while the less privileged that constitute about eighty percent can only afford to attend public schools.

Migliani (2020) posited that furniture must be flexible to accommodate diverse options to ensure that space arrangement can easily adjust to different functions to be carried out as outlined in the school curriculum. In addition to providing spaces for free and guided movement, the school furniture must be durable and provide comfort for all users. Meanwhile, it is widely believed that all is not well with the availability and condition of furniture in most public primary schools in Nigeria. Migliani stressed that pupils of the 21st century in many public primary schools are still using furniture that was designed for pupils over fifty years ago. Public primary school furniture funding has been a challenging undertaking especially due to scarcity of financial resources. Adequate provision of fund will boost the availability and improve the quality of school furniture.

Public school furniture is usually provided by the government via public money collected through tax payments. The government had played and continued to play a significant and widely accepted role in ensuring the provision of the furniture required in public primary schools. The widely recognized rot in physical infrastructure and other facilities including furniture at all levels of education especially public primary schools necessitated the establishment of the Education Trust Fund (ETF). The ETF was a federal government intervention initiative aimed at improving the state of educational infrastructure including school furniture (Federal Republic of Nigeria, 1998). The establishment of ETF was expected to be the solution to the litany

of problems confronting the education sector, particularly infrastructure decay.

Statement of Problem

Personal observation revealed that the school furniture that are germane to effective teaching and learning in most public primary schools appear not to be sufficient despite the colossal amount of money invested by tax payers and the government on the provision of furniture. Boboyi (2022) posited that fifty percent of basic public schools in Nigeria lack basic furniture. In some schools, students take lessons in classrooms sitting on the floor. It was therefore considered necessary to examine the utilisation of Education Trust Fund financial resources on provision of furniture in public primary schools, in Nigeria with particular reference to the South-West geopolitical zone.

Purpose of the Study

1. To find out the amount of fund utilised by ETF on provision of furniture in public primary schools in each state of the South-West, Nigeria.
2. To find out the projects of ETF intervention on provision of furniture and their approved cost limit in public primary schools in each state of the South-West, Nigeria.

Research Questions

1. How much of ETF fund was utilised on provision of furniture in public primary schools in each state of the South-West, Nigeria?
2. What were the projects of ETF intervention on provision of furniture and their approved cost limit in public primary schools in each state of the South-West, Nigeria?

Significance of the Study

The findings of this study would benefit the school administrators as they would serve as guide in determining the quantum of funds that

need to be allocated for provision and maintenance of quality furniture as well as other areas of school programmes. The findings would renew the interests of stakeholders in the provision of school furniture to ensure that investment in furniture in public primary schools does not suffer neglect. The findings would also help policy makers to determine whether future increase in the school furniture expenditure can be expected to yield positive results. In addition, this work shall be a good source material to both students and academicians who do not have much knowledge of the concept of intervention fund; and to as many of them that would want to expand the scope of this study.

Scope of the Study

This Study investigated the utilisation of Education Trust Fund financial resources on provision of furniture in public primary schools in the South-West, Nigeria. The South-West of Nigeria is made up of six states namely, Ondo, Oyo, Lagos, Osun, Ogun and Ekiti States. The study covered the last five financial years of ETF operations, that is, 2006 to 2010. It is important to note that ETF was transformed to TETFUND in June 2011 which now limits its statutory function to only tertiary institutions. In this study, administrative and contingency fees were not included in utilisation of ETF fund.

Limitations on the Study

The bureaucratic nature of government agencies also cost the researcher much time to access the required information. It took the researcher so much effort before being allowed access to the library of the ETF. Officials were reluctant in providing some information which they described as confidential or restricted. Records of few of the projects undertaken by ETF during the period under review were not available as at the time data were collected.

Review of Literature

Furniture is one of the basic infrastructures at all levels of the school system. Quality furniture is expected to facilitate the teaching-learning process, improve teachers' and students' performance, reduce dropout rates, etc. The furniture items which are vital component of the learning environment in primary schools include but not limited to pupils' desks and benches, teachers' tables and chairs, bookshelves. Obed-chukwuka and Ubogu (2020) maintained that in the school system, there is multiplicity of infrastructural facilities among which include furniture to facilitate teaching and learning. Kabiru and Arshad (2016) opined that it is expedient for government to give priority to the provision of educational infrastructure including furniture in schools to make the schools attractive to students and teachers. This is also expected to improve the quality of education.

The obvious dearth in physical infrastructure including furniture at all levels of education in Nigeria necessitated the intervention of the federal government. As a matter of necessity, to ensure adequate funding and development of education, the Education Trust Fund (ETF) was established in 1993 to improve the quality of physical infrastructure in public schools. The ETF intervention in the education sector in Nigeria covered all the public primary schools under the thirty six State Universal Basic Education Boards (SUBEB) including FCT Abuja, all the secondary schools under the thirty six state ministries of education and Abuja, sixty Universities (federal and state), four inter university centers, fifty Polytechnics (federal and state), over sixty Monotechnics (federal and state), over sixty colleges of education (federal and state), Federal Unity and Technical schools, as well as National and State Libraries (Ugwanyi, 2014). Ugwanyi further asserted that ETF contributed immensely in alleviating the under funding of the public schools and that the intervention agency played a major role in improving the nation's education sector particularly in physical infrastructure development in public schools. Due to Education Trust Fund interventions, there was a boost in the

provision of furniture public primary schools across the country. Meanwhile, Afolayan (2014) concluded that in spite of these interventions from the federal government, government investment in education is still far below public expectations.

The presence of projects including furniture, classrooms, administrative blocks, toilets, libraries, workshops, sickbays, laboratories, equipment, among others in every school (primary, secondary and tertiary) remained a welcome development given the state of decay and near collapse of infrastructure in almost every public schools; and study centres in Nigeria (Babayo, 2010). ETF funding helped in providing more infrastructures such as furniture, classrooms, libraries, laboratories, toilets, etc. The quality of furniture in public primary schools had been linked with the allocation and utilisation of financial resources provided by Education Trust Fund.

ETF funds were meant for general improvement of education in the public schools, particularly for the provision and maintenance of essential physical infrastructure, including furniture, for teaching and learning. The stable and predictable flow of the disbursement of ETF financial resources was complementary to the statutory budgetary allocations to public primary schools.

Methodology

The study adopted descriptive survey research design of the *ex-post factotype*. The instrument used for the study was primary data obtained from the appropriated and audited accounts of the ETF obtained from the e-library of TETFUND. This revealed availability and utilisation of funds as well as furniture projects undertaken by the agency during the period under study. The instrument was considered valid since it is the appropriated and audited report of government agency. In the same vein, the primary source was also deemed consistent and reliable. The collected and collated data were tabulated, analyzed and interpreted using descriptive statistical techniques. Descriptive statistical technique was used in answering the research questions.

Data analysis and presentation of results

Research Question 1: How much of ETF fund was utilised on provision of furniture in public primary schools in each state of the South-West, Nigeria?

Table 1: Analysis of ETF fund utilisation on furniture in public primary schools by state

State/Yr	2006	2007	2008	2009	2010	TOTAL (N)
Ondo	14,587,200	*	110,052,000	*	*	124,639,200
Oyo	13,212,544	17,188,000	26,956,000	*	39,258,000	96,614,544
Lagos	17,382,050	*	23,850,000	*	*	41,232,050
Osun	*	15,660,000	*	10,930,500	*	26,590,500
Ogun	6,000,000	5,400,000	*	*	*	11,400,000
Ekiti	**	*	*	*	*	*
TOTAL	51,181,794	38,248,000	160,858,000	10,930,500	39,258,000	300,476,294

Source: Derived from TETFUND E-Library, 2023.

*No intervention

**Not available

Table 1 revealed that during the period under review a total of N300,476,294.00 was utilised on furniture projects in the South-West with Ondo State having the largest share of N124,639,200.00. This was followed by Oyo State with N96,614,544.00 and Lagos State having N41,232,050.00. Osun and Ogun States had N26,590,500.00 and N11.4m respectively. Meanwhile, in Ekiti State records of furniture projects for 2006 were not available as at the time of the study, while there was no furniture project at all between 2007 and 2010.

Research Question 2: What were the projects of ETF intervention on provision of furniture and their approved cost limit in public primary schools in each state of the South-West, Nigeria?

Table 2: Reconciled Furniture Projects in Ondo State

Year	Projects	No of Schs	Project Number	Unit Cost (N)	Approved Cost Limit(N)
2006	1,120unitsof Plastic furniture	14	SUBEB/AKURE /ETF/05/08	7,200	8,064,000
	90units of Plastic furniture	9	SUBEB/AKURE /ETF/06/19-26&28	7,200	5,832,000
	96units of plastic furniture	1	SUBEB/AKURE /ETF/06/27	7,200	691,200
2007	*				
2008	120 units of Plastic furniture	108	SUBEB/ONDO /ETF/07/01-108	76,165.7	98,712,000
	108 units of pupils' furniture	12	SUBEB/ONDO /ETF/08/13-24	7,620	9,875,520
	6 units of teachers' furniture	12	SUBEB/ONDO/ETF/08/25-36	15,940	1,147,680
	1unitofH/M furniture	12	SUBEB/ONDO/ETF/08/37-48	26,400	316,800
2009	*				
2010	*				
TOTAL					124,639,200

Source: TETFUNDE E-Library, 2023.

*No intervention

A total of N124,639,200.00 was spent for provision of furniture in Ondo State during the period covered by this study as indicated in Table 2. In the state in 2006, ETF procured 1,120 units of plastic furniture at the cost of N7,200 per unit which were distributed to fourteen primary schools which amounted to N8,064,000.00. Another nine schools got ninety units of plastic furniture each at N7,200.00 per unit. This translated to N5,832,000.00. In addition to that, SUBEB Model Primary School got ninety six units at the same rate which amounted to N691,200.00. In 2008, ETF procured 120

units of plastic chair and table each for 108 public primary schools in Ondo State at the cost of N98,712,000.00. The agency also procured 108 units of furniture for another selected twelve schools each at the cost of N822,960.00 per school.

Each of the schools also got six units of teachers' furniture at the cost of N95,640.00 per school, as well as one unit of Headmaster's furniture each at the cost of N26,400.00 per school. There was no furniture project for the state in 2007, 2009 and 2010. Hence, a total of N124,639,200.00 was expended on reconciled furniture projects in Ondo state between 2006 and 2010.

Table 3: Reconciled Furniture Projects in Oyo State

Year	Projects	No of Schs	Project Number	Unit Cost (N)	Approved Cost Limit(N)
2006	Furniture & Bookshelves	16	UBEB/IBADAN /ETF/06/18	825,784	13,212,544
2007	1,000 sets of pupils' furniture	30	SUBEB/IBADAN /ETF/07/20	14,000	14,000,000
	80 Teachers' table	LGEA	SUBEB/IBADAN /ETF/07/21	13,500	1,080,000
	160 Teachers' chairs		SUBEB/IBADAN /ETF/07/22	9,500	1,520,000
	21 set of H/M furniture		SUBEB/IBADAN /ETF/07/23	28,000	588,000
2008	Teachers' & pupils' furniture	18	SUBEB/OYO /ETF/08/03	741,555.56	13,348,000
	845 units of pupils' furniture	11	SUBEB/OYO /ETF/08/06	1,464	13,608,000
2009	*	*	*	*	*
2010	45 set of pupils' furniture, 1 unit of H/M furniture & 3 unit of teachers' furniture	54	SUBEB/OYO/ETF /09-10/29- 42 & SUBEB/OYO/ETF /09-10/163-202	727,000	39,258,000
TOTAL					96,614,544

Source: TETFUND E-Library, 2023.

*No intervention

Table 3 revealed that N96,614,544.00 was utilised for provision of furniture in Oyo State. In 2006, the sum of N13,212,544 was expended on the procurement of 880 sets of ETF standardised furniture to sixteen schools at N14,500 per set, eighty sets of teachers' table and two chairs, sixteen sets of Headmasters' table and three chairs, thirty-two sets of adjustable shelves and thirty-two bookshelves. In 2007, 1000 pairs of ETF standardized desks and benches at N14,000 per pair were procured for the thirty LGEAs in the state. The LGEAs also received eighty wooden teachers' tables at the cost of N1.08M. In addition to these, 160 wooden teachers' chairs and armrest at N9,500 each, as well as twenty one sets of one Headmasters' table and three chairs at N28,000 per set were procured for them. Hence, a total of N17.188m was expended for the procurement of furniture items for distribution to the thirty LGEAs in Oyo State in the year. In 2008, there was the supply of sixteen sets of Headmasters' tables and chairs, forty eight sets of teachers' tables and chairs and 768 pairs of classroom desks and benches to eighteen schools, all at the cost of N13.348M. Another eleven schools benefited from the supply of 845 ETF standardized steel and plywood furniture (desk and chairs) which cost N13.608M. There was no furniture project for the state in 2009. However, in 2010 each of the selected fifty four schools got forty five sets of ETF standardised two-seater desks and benches, one set of Headmasters' tables and chairs, and three sets of teachers' tables and chairs at N727,000 per school.

Table 4: Reconciled Furniture Projects in Lagos State

Year	Projects	No of Schs	Project Number	Unit Cost (N)	Approved Cost Limit(N)
2006	1,200 units of 3-seater desk	20 LGEA	SUBEB/LAGOS/ETF/06/04	14,485.04	17,382,050
2007	*				
2008	1,060 sets of pupils' furniture	9	SUBEB/LAGOS/ETF/07-08/15	22,500	23,850,000
2009	*				
2010	*				
TOTAL					41,232,050

Source: TETFUND E-Library, 2023.

*No intervention

As presented in Table 4, the amount expended on the provision of furniture during the period under study was N41,232,050.00. In the year 2006, ETF procured 1,200 standardised 3-seater desks made of 18mm thick laminated plywood and 25mm, 4mm thick square black pipe all at the cost of N17,382,050.00 which were distributed to all the twenty Local Government Education Authorities (LGEA) in Lagos State. Meanwhile, 1,060 sets of standardised classroom furniture of steel and plywood at N2,500.00 per set were procured for distribution to the nine selected primary schools in the state in 2008. However, there was no furniture project in the state in 2007, 2009 and 2010.

Table 5: Reconciled Furniture Projects in Osun State

Year	Projects	No of Schs	Project Number	Unit Cost (N)	Approved Cost Limit(N)
2006	*				
2007	40 units of pupils' furniture	30	SUBEB/OSGBO/ETF/07/05-34	12,000	14,400,000
	2unitsofH/M furniture			21,000	1,260,000
2008	**				
2009	36/38unitsof desk&2sets of teachers' furniture	14	SUBEB/OSUN/ETF /09/220-233	19,724.06	9,950,000
	100 units of pupils' desk	1	SUBEB/OSUN/BOT- SP/ETF/09/05	6,090	609,000
	10 units of teachers' tables	1	SUBEB/OSUN/BOT- SP/ETF/09/06	37,150	371,500
2010	**				
TOTAL					26,590,500

Source: TETFUND E-Library, 2023.

*No intervention

**Not Available

Table 5 showed that ETF expended N26,590,500.00 on reconciled furniture projects in Osun State during the period under study. There was no expenditure on the provision of furniture in 2006. However in 2007, forty units of pupils' furniture were procured at N12,000.00 per unit for each of the selected thirty schools. In addition to that, two units of Headmasters' furniture were procured at N12,000.00 per unit for each of the schools. In 2009, ETF procured 36 units of 2-seater desk and two sets of teachers' furniture (1 table, 1 chair with Arm Rest and two visitors' chairs) each in fourteen schools at the cost of N9.95M. Also in the year, the Apostolic Primary School, Oke-Iro, Ilesha benefitted from BOT special intervention. The school got

100 units of 2-seater classroom desks at the cost of N609,000.00 and ten teachers' tables and chairs and one Headmaster's cabinet at the cost of N371,500.00. Meanwhile, years 2008 and 2010 furniture projects costs were not available as at the time of gathering these data.

Table 6: Reconciled Furniture Projects in Ogun State

Year	Projects	No of Schs	Project Number	Unit Cost (N)	Approved Cost Limit(N)
2006	30-sets of pupils furniture	20	SUBEB/OGUN /ETF/06/07	10,000	6,000,000
2007	600 sets of 2-seaterdesk & chair	20 LGEA	SUBEB/OGUN/ETF/07/26	9,000	5,400,000
2008	*				
2009	*				
2010	*				
TOTAL					11,400,000

Source: TETFUND E-Library, 2023.

*No intervention

Table 6 indicated that during the period under study, ETF committed N11.4M to the provision of furniture projects in Ogun State. Thirty sets of ETF standardised furniture were provided to each of the selected twenty schools at N10,000.00 per set in 2006. This amounted to N6M for that year. In the year 2007, the agency procured 600 sets of standardised ETF 2-seater desks and chairs which were supplied to the state at N9,000.00 each for distribution to the twenty LGEAs which amounted to N5.4M. The state did not benefit from ETF furniture projects between 2008 and 2010.

Reconciled Furniture Projects in Ekiti State

In Ekiti State, furniture projects for 2006 were not available as at the time of the study while there was no furniture project at all between 2007 and 2010.

Conclusion

The findings of the study revealed that ETF expenditure on provision of furniture in Ondo State constituted the highest bulk of the agency's intervention in the South-West which was 41.5%. This was followed by Oyo State 32.2% Lagos State 13.7%, Osun State 8.8% and Ogun State had the least intervention of 3.8%. The amount of financial resources ETF expended to provision of furniture varied significantly in different states. The intervention gap was particularly substantial between Ondo and Ogun States.

In addition to the provision of sets of standardised classroom furniture which included desks and chairs for pupils in many schools, ETF also procured tables and chairs for teachers. Moreover, the agency also provided bookshelves, Headmaster cabinets, visitors' chairs and adjustable shelves which were either made of steel, plywood or plastic materials.

The effort of Education Trust Fund in the provision of furniture in public primary schools across Nigeria was praiseworthy as it provided succour to the inadequacy of quality furniture in the schools. However, it was impossible for a small agency like ETF to adequately provide the required funding where impact is the nation's focus.

Recommendation

Therefore, in order to enhance learning and improve teachers' productivity, it is necessary for government and stakeholders to collaborate effectively to contribute to the provision of quality furniture in public primary schools. There is the need to continue investment in the provision and maintenance of furniture to match the ever increasing enrollment in public primary schools for successful teaching and learning.

References

- Afolayan, F.O. (2014). A holistic review of public funding of primary education in Nigeria. *Journal of Research and Method in Education*, 4(6), 68-74. Retrieved on 15th August, 2023 from www.iosrjournals.org
- Babayo, M. (2010). ETF tasks institutions on utilisation of fund. *ETF News: The House Journal of Education Trust Fund*, 4(2), 23-24.
- Boboyi, H. (2022). 50% of schools in Nigeria lack furniture retrieved on 22nd September, 2023 from <https://radionigeria.gov.ng>
- Federal Republic of Nigeria (1998). Education tax decree (Amendment) No. 40 of 1998. *Laws of The Federation*. Retrieved on 23rd August, 2023 from www.nigeria-law.org
- Kabiru, S.A. and Arshad, R. (2016). Infrastructure condition in public secondary schools in Katsina: Implication of rural development. *International Journal of Management Research and Review*, 6(9), 56-72. Retrieved on 27th September, 2023 from www.ijmrr.com
- Migliani, A. (2020). Schools of the future: How furniture influences learning. *Journal*?Retrieved on 12th July, 2023 from <https://openaccess.wgtn.ac.nz>
- Obed-Chukwuka, A.N. and Ubogu, R. (2020). Inadequate infrastructural distribution in public primary schools in Delta State: Implication for national development. *Journal of Science, Technology and Education*, 8(4), 54-60. Retrieved on 2nd October, 2023 from <https://www.atbuftejoste.com>
- Ugwuanyi, G.O. (2014). Taxation and tertiary education enhancement in Nigeria: An evaluation of the Education Tax Fund (ETF) between 1999 and 2010. *Journal of Economic and Sustainable Development*, 5(6), 31-32. Retrieved on 24th, August, 2023 from <http://www.iiste.org>
- Steward, G. and Devine, N. (2021). The use of furniture in a student-centered primary school learning environment. Retrieved on 12th September, 2023 from <https://www.researchgate.net>