Intervention Fund and Academic Performance of Primary School Pupils in Nigeria: Retrospective Study of Education Trust Fund

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The study investigated utilisation of Education Trust Fund (ETF) financial resources as intervention fund and academic performance of public primary school pupils in the South-West, Nigeria. One research question was raised to guide the study, while two null hypotheses were tested at 0.05 level of significance. Descriptive survey research design of the ex-post facto type was adopted for the study. 120 schools out of a total population of 10,576 public primary schools, selected through purposive and stratified sampling techniques formed the sample. Data generated from e-library of the Education Trust Fund (ETF), now Tertiary Education Trust Fund (TETFUND) and Pupils' Academic Performance Proforma (PAPP) were used to collect data. Primary data obtained from the appropriated and audited accounts of the ETF were used to answer the research questions. Quantitative data were subjected to statistical analyses with the use of IBM-SPSS version 20 to test the hypotheses. The results of the Analysis of Variance (ANOVA) indicated that [F (5, 24) = .707 and P> .05] showing no significant difference in the funds allocated to public primary schools among the states of the South-West, Nigeria. Results of Pearson's Product Moment Correlation [r(5, N=720) =.273; P > .05] showed that the relationship between the utilisation of ETF intervention fund and pupils' academic performance was not significant because P>.05 with a negative value which showed inverse relationship. It was recommended that government should include public primary education in the school infrastructure intervention fundingframework to enhance improved academic performance in public primary schools.

Keywords: Intervention Fund, Academic Performance, Education Trust Fund, Primary Schools.
Word Counts: 249

Introduction

Primary education is the foundation and fundamental level of the education system. One basic goal of education for all is ensuring that all children have access to free and compulsory primary education of good quality. Primaryschooliswhereprogrammesaretypicallydesignedtoprovidefundamental skills in literacy and numeracy and to establish a solid foundation for learning. According to Asodike and Ikpitio (2014), primary education is the most important component in the ranking order of Nigeria educational

system. In order to qualify to another level of education, one must pass through primary school because it is where the future educational achievements are built. It prepares the mind and trains the child for higher academic pursuit. The development of any nation is predicated upon a solid foundation of education (Jegede, 2016). When economic growth is sustained, it leads to national development and the well-being of the citizenry (Ofem, Alabi, Afolaranmi & Hassan, 2020). Funds are required and necessary to maintain both the human and material resources of the system in order to achieve desired goals. Funding serves as the life-wire for the management and administration of most sectors of the economy including the education sector (Nwafor, 2015). According to the National Policyon Education, it is based on this notion that UNESCO recommended that 26%of the annual budget of any nation should be set aside for the administration and management of the education sector (Federal Republic of Nigeria, 2014).Thisis because such funding strategy will help in the provision of basic resources needed for teaching and learning both in terms of quality and quantity.

The problem of funding is one of the fact or smilitating against schools' ability to maintain its existing facilities. According to Muhammad and Allahnana (2018), the multiplier effects of this low level of funding are curtailment of laboratory/practical classes; limited number of field trips; curtailment in the attendance of academic conferences; inadequate and obsolete infrastructure and equipment; freezing of new appointments; virtual embargo on study fellowship, or reduction in research grants. Thus, in order to provide educational opportunities for pupils to meet state achievement goals, government has the responsibility of allocating sufficient resources to schools for the provision of effective instructional environment (Matthew,2016). Therefore, quality programmes cannot be achieved in isolation because it depends on the total fund made available to the system and its judicious utilisation for the purpose for which it is meant (Tyger, 2018). The successful implementation of the programmes of any school system depends largely on availability and effective utilization of funds. Much as availability of fund matters, its efficient utilisation is equally important to improve students' academic performance (Onuma, 2016).

Students' academic performance has been of great concern to educationists and stakeholders throughout the world, and a subject of discussion among scholars. Great attention is usually paid to scholastic performance of students in schools by the parents and guardian because it is the end product that would justify investment on their children. It is an indicator of student worth scholastically. Students' academic performance is indicated by tests and examination scores awarded by the examiner and the student ranking with respect to all other students that took part in the same test. It is important to monitor students' academic performance closely in order to identify early any students whose performance require remedial action, and those whose performance reveal competence and these results are useful in predicting future performance.

Fundingisan essential requirement forschoolstoacquireother inputsrequired to attain their goals and satisfy government mandates. Governmental one cannot finance education and so the

private sector contributes to government effort in funding education properly (Okeowo & Agunloye, 2018). This brought about the idea of introducing public tax to compliment government funding of education which led to the establishment of the Education Trust Fund (ETF).

The ETF was an intervention initiative of the federal government aimed at improving the state of physical infrastructure in the education sector in Nigeria. The legal instrument, that is, the act of parliament which established the agency was the Education Tax Act No. 7of1993. This Act redirected some financial resources from the private sector of the economy to production of social goods and services in the education sector. That act was amended by Act No. 40of1998. According to section1 (2) of the Act, the ETF which was instituted as an intervention agency in 1998, mandated that corporations and companies operating at a certain capacity level, registered in Nigeria should contribute 2% of their assessable profit to the Fund (Federal Republic of Nigeria,1998).

The ETF intervention in the education sector in Nigeria covered all the public primary schools, all the public secondary schools, sixty public Universities, four inter university centers, fifty public Polytechnics, over sixty public Monotechnics, over sixty public colleges of education,FederalUnityandTechnicalschools,aswellasNationalandStateLibraries (Ugwuanyi, 2014). ETF which was a household name within the education sector did and maintained a no abandoned project status and its projects can be found every where across the Nigeria.

Statement of Problem

Tax payers and the government invested huge financial resources in the nation's public primary schools through the Education Trust Fund (ETF). In spite of the considerable financial resources invested by tax payers and the government onpublic primary schools in Nigeria, pupils' academic performance in most of the schools seemed to be below expectation.

Despite improved efforts made by the Nigerian government in the provision of funds for public primary education, little is known of the nature of infrastructure investments and the subsequent causal impacts on students' outcomes (Rand, McFarlin and Stange, 2014).

It was therefore considered necessary to examine the utilisation of EducationTrustFund financial resources, and assess its impact on academic performance of pupils in public primary schools.

Purpose of the study

1. To find out the amount of fund allocated by ETF to each state forpublic primary schools in the South-West, Nigeria during the period under review.
2. To find out the relationship between the utilisation of ETF intervention funds and pupils' academic performance in public primary schools in the South-West, Nigeria.

Research Questions

1. How much of ETF intervention fund was allocated to each state for public primary schools in the South-West, Nigeria?

Research Hypotheses

In the study the following hypotheses were tested.

H_o1: There is no significant difference between ETF intervention funds allocated to publicprimary schools among the states in the South-West, Nigeria.

H_o2: Thereisnosignificantrelationshipbetweentheutilisationof ETFintervention funds and pupils' academic performance in public primary schools in the South-West, Nigeria.

Significance of the study

This study would put renewed interest in public primary school funding so that investment in public primary education in Nigeria does not suffer neglect. The findings of the study would help to determine whether future increase in school infrastructure expenditure on public primary schools can be expected to yield tangible improvements for pupils' academic performance. 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 Education Trust Fund; and to as many of them that would want to expand the scope of this study.

Scope of the study

This research analyzed the utilisation of ETF financial resources as intervention fund and the academic performance of pupils in public primary schools in the South-West, Nigeria. The SouthWest, Nigeria is made up of six states namely, Ekiti, Lagos, Ogun, Ondo, Osun and Oyo states. The study covered 2006 to 2010 financial years. It is important to note that ETF was transformed to TET FUND in June, 2011 which now limits its statutory function to only tertiary institutions. Meanwhile, this study covered only the cognitive domain of pupils' academic performance. In this study, contingency and administrative fees were not included in utilisation of ETF intervention fund.

Limitations on the study

Accesstoaccuratedataintherelevantagenciesandministrieswasnotaseasyas anticipated. It took the researcher so much effort before beingallowedaccesstothee-libraryoftheETF. Thebureaucratic nature of the government agencies also cost the researcher muchtime to access the required information.

Review of Literature

Academic performance is the extent of a student's accomplishment in his or her studies. It determines whether astudent can proceed on his or her education in higher institution learning. Students' level of performance also influences their career after education. According to Steinmayr, Meibner, Weidinger & Wirthwein, 2015), academic achievement represents outcomes that shows the extent to which a student or pupil has attained specific goals of instructional activities in schools.

Availability of funds is a very important factor in the function and development of the education system. Money plays vital role in the life of every individual, group of individuals and organizations. It is the purchasing power for the procurement and maintenance of the physical infrastructure and facilities as well as human resources. Funding is a major factor in the provision of quality education which often results to improved outcomes. It is commonly believed that additional school funding will lead to improved students' academic performance.

In a study of the impact of spending on learning outcomes, Evans (2019) found that out of thirteen multi-state studies, twelve show a positive statistically significant relationship between school funding and student outcomes. In a study of quality approach to school funding, Martin, Boser, Bernner and Baffour (2018) found that states that reformed school finance policies so as to allocate more funding to poor school districts reduced the achievement gap by an average of 20%. Meanwhile, Hanushek (2017) in investigating the effects of school resources on student performance found that there was no significant relationship between funding and educational outcomes.

Onuma (2016) found that financial resources allocation to secondary schools significantly influenced student performance. This finding indicates that financial resources are paramount in improving academic performance. Nguyen (2016) in a study of the relationship between funding and students' academic performance in individual's K-12 public educational system confirmed that school funding have significant impact on students' academic performance though of a small effect. Spending may matter in some cases, but it is not likely that merely increasing school funding will lead to improvement in students' academic performance(Lovell & Grow, 2016). In this regard, simply spending more of taxpayers' money on public schools alone is not enough to guarantee improved academic performance of students. The relationship between the funds devoted to education and the attainment of goals is a major area of interest among governments in their efforts toprovide improved education for the people (Matthew, 2016).

Most of there viewed literatures are of the view that additional funding on school has positive association with students' academic performance. It is however important to note that those effects vary as a result of student background and other factors. Based on the principle of diminishing returns, once a state provides adequate fund for school development, additional

provision of fund by the federal government in some states will not have significant impacts on students' academic performance.

Methodology

Research Design

The study adopted descriptive survey research design of the ex-post facto type. This research design was considered ideal because it sought to investigate through existing primary data generated from the appropriated and audited accounts of Education Trust Fund obtained from the E-Library of TETFUND as well as data from the selected schools. The assignment of values to the dependent and the independent variables was based on events that occurred in the past.

Population of the study

The population of the study consisted of all public primary schools in the southwest geo-political zone of Nigeria. There were 10,576 public primary schools inSouth-West, Nigeria during the period under review.

Sample and Sampling Technique

Considering the large size of the population, the study adopted purposive and stratified sampling techniques to obtain the number of schools represented in the sample. A total of 120 public primary schools were selected for the sample of the study. This was evenly spread among the six states that make up the South-West geo-political zone. Thus a sample of twenty schools was selected from each of the six states. They were further evenly spread among the three Senatorial Districts in each state. Eight schools were selected from the Senatorial Districts where the state capital is located while six schools were selected from each of the other Senatorial Districts. The Head Teachers of the sampled schools were used as respondents making a total of 120 participants.

Table 1: Number of Sampled Schools in South West, Nigeria.

States	Senatorial Districts	No of School	*Total*
Ekiti	Ekiti Central	8	20
	Ekiti North	6	
	Ekiti South	6	
	Lagos Central	6	

Lagos	Lagos East	6	20
	Lagos West	8	
Ogun	Ogun Central	8	20
	Ogun East	6	
	Ogun West	6	
Ondo	Ondo Central	8	20
	Ondo North	6	
	Ondo South	6	
Osun	Ife/Ijesha	6	20
	Osun Central	8	
	Osun West	6	
Oyo	Oyo North	6	20
	Oyo Central	8	
	Oyo South	6	
Total			120

Source: Fieldwork, 2023

Research Instruments

In carrying out the research work, two research instruments were used. The first instrument is primary data obtained from the appropriated and audited accounts of the ETF. This revealed availability and utilisation of funds by the agency during the period under study. The second instrument is named Pupils' Academic Performance Proforma (PAPP) which revealed performance of pupils in the cumulative continuous assessment examination for public primary schools during the period under review. Thus, data from the entryscheduleofthepupils'academicperformancewerealsoobtainedfromthe schools' records. The entry schedule of the pupils' academic performance, which did not include the scores of primary one and primary two, captured only the six core subjects namely, English Language, Mathematics, Elementary Science, Social Studies, Religious Studies and Yoruba. The composition of the final score in the entry schedule was made up of the following:

Primary 3: 10%

Primary 4: 20%

Primary 5: 30%

Primary 6: 40%

100%

Validity of the Instruments

Thefirstinstrumentwasconsideredvalidsinceitistheappropriatedandaudited report of ETF. The Pupils' Academic Performance Proforma (PAPP) is also considered valid since it was derived from the results of the cumulative continuous assessment examination for public primary schools.

Reliability of the Instruments

The primary sources were deemed consistent since data were collected from the appropriated and audited accounts of the ETF as well as the results of the cumulative continuous assessment examination for public primary schools.

Method of data analysis

The collected and collated data were tabulated, analyzed and interpreted using descriptive and inferential statistical techniques. Descriptive statistical technique was used in answering the research question while inferential statistical technique was used in testing the hypotheses. ANOVA version 2013 was used to test hypotheses 1, while Pearson's Product Moment Correlation was used to testhypothesis2. Both hypotheses were tested with the aid of SPSS statistical package version 20.

Null hypotheses were accepted or rejected at P= 0.05 level of significance.

Data analysis and presentation of results

ResearchQuestion1: How much of ETF intervention fund was allocated to each state for public primary schools in South-West, Nigeria?

Table 2: Analysis of ETF allocation to public primary schools by state in South West, Nigeria

State/Yr	2006	2007	2008	2009	2010	Total (?)
Ekiti	160,000,000	85,753,945	99,676,000	159,250,000	267,640,000	772,319,945
Lagos	98,600,000	104,000,000	196,415,000	119,000,000	315,800,000	833,815,000

Ogun	80,000,000	104,340,000	114,000,000	190,010,000	92,550,000	580,900,000
Ondo	71,399,800	93,600,000	188,666443.2	13,600,000	284,220,000	651,486,243.2
Osun	150,825,000	156,000,000	171,000,000	69,057,758	473,700,000	1,020,582,758
Oyo	132,000,000	171,600,000	188,100,000	90,993,970	709,170,000	1,291,863,970
TOTAL	**692,824,800**	**715,293,945**	**957,857,443.2**	**641,911,728**	**2,143,080,000**	**5,150,967,916.2**

Source: Derived from TETFUND E-Library, 2023.

Table 2 shows that a total of? 5,150,967,916.2 was allocated to south west during the period under review with Oyo State having the largest share of ? 1,291,863,970. This was followed by Osun State with? 1,020,582,758 and Lagos State having? 833,815,000. Ekiti and Ondo States had? 772,319,945 and? 651,486,243.2 respectively while Ogun State had the least with a share of? 580,900,000.

c	**N**	**$\bar{X}$ (₦m)**	**Std. Deviation (₦m)**	**Std. Error**
Ekiti State	5	154.46	717.38	32082048
Lagos State	5	166.76	921.38	41205559
Ogun State	5	116.18	43.19	19317319
Ondo State	5	130.30	106.69	47714265
Osun State	5	204.12	155.86	69702228
Oyo State	5	258.37	254.79	113945526
Total Fixed Effects	30	171.70	135.54	25396276
Model Random Effects				25396275.57239 [a]

Source: Researcher's computation

Table 3indicates that Oyo State had the highest mean of funds allocated to it during the period under study. This was followed by Osun, Lagos, Ekiti and Ondo States respectively while Ogun State had the lowest.

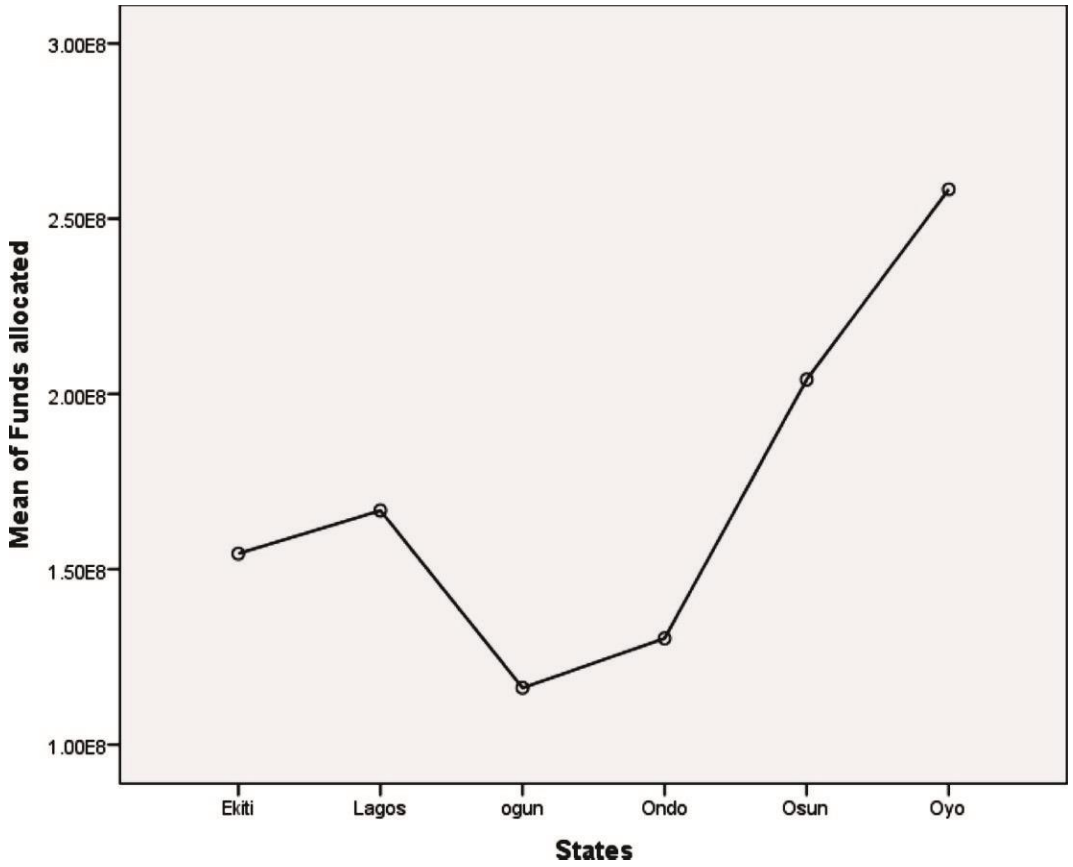

Figure 1:Graphical illustration of the mean of funds allocated by ETF to states

Figure 1showsgraphicalillustrationofthemeanoffundsallocatedtostatesin South West, Nigeria as presented in Table 3.

Table 4: Analysis of Variance (ANOVA) Between and Within Groups

	Sum of Squares (#trn)	**Df**	**Mean Square (? trn)**	**F**	**Sig.**
Between Groups	68,405.59	5	13,681.12	.707	.624
Within Groups	464,378.99	24	19,349.12		
Total	532,784.58	29			

Source: Researcher's computation

Table 4 revealed that there was no significant difference between funds allocated to public primary schools among the states in the south west of Nigeria; F(5,24) =.707, P > 0.05. The result showed that the difference of fund allocation was not statistically significant among the six states of the south west geo-political zone of Nigeria during the period under study. Therefore, the null hypothesis which states that there is no significant difference between funds allocated to public primary schools among the states in the South-West of Nigeria was accepted.

Hypothesis Two

Ho_2: There is no significant relationship between the utilization of ETF intervention fund and pupils' academic performance in public primary schools in the South-West, Nigeria.

Table 5: Correlations and descriptive statistics for funds utilised and academic performance

Variables	% of Funds Utilized	% of Pass (Academic Performance)	N	$\bar{X}$	
% of Funds Utilized	Pearson Correlation	-.273	6	5	
	Sig. (2-tailed)	.600		6	
				.	
				0	
				3	
% of Pass (Academic Performance)	-.273	1	6		
	Sig. (2-tailed)				
	.600				
				9	
				6	
				.	
				7	
				5	

Source: Researcher's computation

Table 5 showed that percentage of funds utilised has a lower mean of 56.03withSD=28.70 than percentage of pass (academic performance) with $\bar{X}$ = 96.75 and SD = 1.04. Statistically, this shows that the relationship between the utilisation of ETF fund and academic performance was not significant; r(5,N=720); P_{cal} (-.273) >P_{tab}(0.05). The absolute value of P_{cal} > 0.05. The hypothesis which states that there is no significant relationship between the utilization of ETF intervention

funds and pupils' academic performance in public primary schools in the South-West, Nigeria was therefore accepted.

Discussion of Findings

The findings showed that between 2006 and 2010 a total of ? 5,150,967,916.2 was allocated to the South-West with Oyo State having the largest share of ? 1,291,863,970.00 representing 25.1% of ETF allocation to public primary schools in the South-West, Nigeria. This was followed by Osun State with ? 1,020,582,758.00 representing 19.8% and Lagos State having ? 833,815,000.00 representing 16.2%.Ekiti and Ondo Stateshad? 772,319,945.00 and? 651,486,243.20 representing15% and 12.6% respectively, while Ogun State had the least with a share of ? 580,900,000 representing 11.3%.

The results revealed that the difference of fund allocation was not statistically significant among the six states of the South-West, Nigeria during the period under study; F(5,24) =.707, P > 0.05. This is in tandem with the principle of equity, fairness and justice in the distribution of ETF funds to states in the South-West geo political zone. The finding is also in agreement with the finding of Martin, Boser, Bernner and Baffour (2018) that the appropriate allocation of funds to enhance equitable access to quality education is a major part of education polity at all tiers of government. This is good because access to approximately equal funds is essential for the attainment of equal educational opportunity.

It was also found that the statistical relationship between the utilization of ETF intervention fund and pupils' academic performance in public primary schools was not significant, r(5,N=720); P_{cal}(-.273), >$P_{tab\ 0}$.05.There sultindicated possible revelation of inverse relationship. The finding of this study is in agreement with the findings of Hanushek (2017),Roy (2015), Williams (2012), and Lovel & Grow (2016) whose findings suggest that there is essentially no correlation between government expenditure on education and students' academic performance. However, this did not conform to the findings of Evans (2019), Martin, Boser, Berner and Baffour (2018), Nguyen (2016), Onuma (2016),which indicated that financial resources are paramount in improving students' academic performance.

Summary, Conclusion and Recommendations

The study showed that ETF intervention funding for schools played significant role in the achievement of educational goals. The huge fund invested by tax payers and the government on public primary education via the Education Trust Fund could not in isolation lead to improvements in students' academic performance. There is need to properly fund public primary schools to achieve quality in order to provide enabling learning environment as well as motivated teachers. However, there are other factors that may affect the influence of funding on students' performance, such as how that money is spent. In other words, money must be spent judiciously to yield benefits.

A state that utilises increased funds allocated to ineffective policies might not bring about desired results, and vice-versa. It is not just about the amount of money spent, but how it is spent.

Therefore, a holistic approach is necessary to bring about the desired attainment of educational goals and objectives. As a matter of necessity, other educational factors which can improve academic performance in the schools should be considered while ensuring efficient utilisation of the funds provided. The federal government should reconsider to the *status quoante* by including public primary education in the school intervention funding framework in order to make available the much required fund for the provision and maintenance of needed inputs to enhance improved academic performance.

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