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Evaluation of fiscal management practices on the quality of primary education in Edo state

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Abstract

This study investigates the impact of fiscal management practices on the quality of primary education in Edo State, Nigeria. With the backdrop of increasing concerns over educational outcomes and the efficient use of resources, this research aims to identify how financial governance within the education sector influences the quality and accessibility of primary education. Utilizing a mixed-methods approach, the study combines quantitative data analysis of budget allocation, expenditure tracking, and financial accountability in the education sector and, and academic performance records with qualitative insights from responses with educational administrators, teachers, and policymakers. The Public Choice Theory was adopted. A total of 155 respondents from various primary schools across Edo State participated in the survey, providing data on their experiences and perceptions regarding the impact of fiscal management practices on the quality of primary education in Edo State. The survey findings reveal mixed perceptions among stakeholders regarding the impact of budget allocation and fiscal management practices on the quality of primary education in Edo State, the study also revealed that expenditure tracking and financial accountability significantly improve education quality, a majority express skepticism or negative views on their effectiveness. Based on the findings, the study recommends that there is a pressing need for the education sector in Edo State to adopt more transparent and accountable fiscal management practices. This could involve the implementation of public reporting on budget allocations, expenditures, and outcomes

Keywords: Management Practice, Primary Education, Public Choice Theory, Accountability, Edo State

Introduction

Globally, the efficiency and efficacy of fiscal management in the education sector are paramount for enhancing the quality of education and ensuring equitable access for all students. The role of robust fiscal policies and management practices in education cannot be overstated, as they directly influence

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educational quality, the availability of resources, teacher recruitment and retention, and the overall learning environment. According to the World Bank[1], efficient fiscal management in education contributes significantly to achieving Sustainable Development Goal 4 (SDG 4), which aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
In the African context, the challenge of managing limited financial resources while striving to improve educational outcomes is particularly pronounced. [2]The African Development Bank highlights that many African countries face significant challenges in allocating sufficient public expenditure to education, despite the clear link between educational investment and economic development. Issues like inadequate funding, resource misallocation and corruption frequently hinder the effectiveness of fiscal management in education in Africa[3]. However, several African nations are making strides in improving the fiscal management of their education sectors through policy reforms, capacity building, and the adoption of best practices from around the globe.

Nigeria, Africa's most populous country, presents a unique case study in the examination of fiscal management practices and their impact on the quality of primary education. The nation's education system has historically faced a number of difficulties, including underfunding, poor resource management, and disparities in educational quality and access, particularly between different states and regions. Edo State, in particular, has been the focus of several initiatives aimed at reforming fiscal management practices to enhance the quality of primary education. The Nigerian government, through the Universal Basic Education Commission (UBEC), has implemented several policies and programmes aimed at improving fiscal accountability and management in education. The UBEC's intervention, which includes conditional grants and capacity-building programmes for states, is designed to improve the quality of education by ensuring that allocated funds are used efficiently and effectively.[4]
Edo State's approach to improving fiscal management practices in the education sector provides an insightful case study for this research. The state has embarked on various initiatives, including the adoption of innovative technologies for budgeting and expenditure tracking, capacity building for education managers, and the implementation of accountability mechanisms to ensure that education funds are utilised judiciously and effectively[5].

This study aims to evaluate the impact of these fiscal management practices on the quality of primary education in Edo State, providing a comprehensive analysis that integrates global, continental, and national perspectives. By examining the effectiveness of fiscal management strategies in Edo State's primary education sector, this research seeks to contribute to the broader

[1]World Bank. World Development Report 2020: Learning to Realise Education's Promise*. Washington, DC: World Bank. 2020.
[2]The African Development Bank. highlights that many African countries, 2019
[3]UNESCO. (2018). Global Education Monitoring Report 2018: Accountability in education: Meeting our commitments. Paris: UNESCO
[4] the 23rd Universal Basic Education Commission (UBEC) quarterly meeting between 15-18, November 2021 in Benin City
[5] Edo State Government, 2020

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discourse on educational reform in Nigeria and offer insights that may be applicable to other contexts within Africa and beyond.

Statement of the Problem

The effectiveness of fiscal management practices is critical to ensuring the quality of primary education, particularly in developing regions. In Edo State, like many parts of the world, the allocation and utilisation of resources towards primary education have been under scrutiny due to persistent challenges in educational outcomes. The problem statement for this study could be: Despite increased funding and numerous reforms aimed at improving the educational sector, Edo State continues to face significant hurdles in achieving desirable primary education quality standards. Evidence suggests that the inefficiencies in fiscal management practices, including budget allocation, financial transparency, and resource distribution, significantly impact the educational infrastructure, teacher quality, and ultimately, student performance[6]. This study aims to evaluate the extent to which fiscal management practices in Edo State affect the quality of primary education, identifying specific areas of financial governance that may require reform to enhance educational outcomes.

Discourse on Current literature

Concept of Evaluation

The concept of evaluation encompasses a systematic process of determining the merit, value, or worth of something, often used to assess the effectiveness of programmes, projects, or policies. Patton[7] defines evaluation as the systematic collection and analysis of information to make judgments about the relevance, performance, and impact of initiatives or programs. According to this perspective, evaluation is not just about assessing outcomes but also involves examining the processes and contexts that contribute to those outcomes. It aims to provide evidence-based insights that can inform decision-making, improve practices, and enhance accountability. Evaluation can take various forms, including formative evaluation, which is conducted during the development or implementation of a programme to improve its design and performance, and summative evaluation, which assesses the outcomes or impact of a programme after its completion to determine its overall effectiveness[8]. Furthermore, evaluations can be qualitative or quantitative in nature, utilising a range of methodologies to gather and analyse data relevant to the evaluation questions being addressed.

The importance of evaluation lies in its ability to provide feedback and learning that can lead to programme improvement, policy formulation, and strategic planning. By systematically assessing the strengths and weaknesses of programmes, evaluation helps stakeholders make informed decisions about the continuation, scaling, or modification of initiatives.

[6]Adeyemi, T. O. "Financing of education in Nigeria: An analytical review." *American Journal of social and management sciences* 2, no. 3 (2011): 295-303.
[7]Patton, Michael Quinn. *Essentials of utilization-focused evaluation*.Sage, 2011.
[8]Scriven, Michael. *Evaluation thesaurus*.Sage, 1991.

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Concept of Fiscal Management Practices

Fiscal management practices refer to the policies, strategies, and actions implemented by governments or organisations to plan, direct, control, and evaluate the allocation and use of financial resources. These practices are crucial for ensuring financial stability, efficiency, transparency, and accountability in the management of funds. Effective fiscal management encompasses a broad range of activities, including budget planning and implementation, revenue generation and collection, expenditure control, financial reporting, and audit procedures. The goal of sound fiscal management is to maximise the economic and social benefits of public spending while minimising waste and ensuring that resources are used to meet the intended objectives[9].

Fiscal management practices are particularly important in the education sector, where they directly influence the quality of education services delivered to the public. In this context, fiscal management involves the allocation of adequate resources to schools, the proper maintenance of facilities, the timely payment of staff, the procurement of educational materials, and the implementation of programmes that enhance teaching and learning. Effective fiscal management in education is critical for achieving educational goals, improving student outcomes, and ensuring equitable access to quality education for all students[10].

Quality of Primary Education

The concept of quality in primary education is multifaceted, encompassing various dimensions such as learner outcomes, teaching practices, learning environments, and school management. Quality primary education is not solely about academic achievement; it also includes developing social, emotional, and physical skills, preparing children for a lifetime of learning and active participation in society. According to UNESCO (2005), quality education must be accessible to all children, respect diversity, provide a safe and supportive learning environment, and offer content that is reflective of current realities and future possibilities, aiming for the holistic development of the child. Moreover, quality in primary education is measured through both input and output indicators. Inputs include qualified teachers, adequate infrastructure, learning materials, and a supportive policy environment. Outputs, on the other hand, are gauged by student learning outcomes, such as literacy and numeracy levels, as well as softer measures like happiness, confidence, and social integration[11] The effectiveness of primary education is thus seen in its ability to foster a well-rounded development of the child, equipping them with the necessary skills to navigate and contribute to the world effectively.

[9]Mikesell, John L.. Fiscal Administration: Analysis and Applications for the Public Sector (9th ed.). Boston, MA: Wadsworth, 2014
[10]Odden, Allan, and Lawrence Oscar Picus. "School finance: A policy perspective." *(No Title)* (2000).
[11]Barrett, Angeline M. "Beyond the polarization of pedagogy: Models of classroom practice in Tanzanian primary schools." *Comparative education* 43, no. 2 (2007): 273-294.

The assessment of quality in primary education often involves looking at the alignment between the curriculum, teaching methodologies, and assessment practices, ensuring they collectively support a child's learning journey. Engagement with the community and parents is also seen as a crucial element in enhancing the quality of primary education, as it creates a supportive network for students and ensures education is relevant to their local context[12]
The quality of primary education is a comprehensive concept that requires attention to various factors that influence learning and development. Ensuring quality education is a shared responsibility that involves educators, policymakers, communities, and families working together towards creating environments where children can thrive and develop to their full potential.

Primary Education in Edo State

Primary education in Edo State, as in many parts of Nigeria, serves as the foundational stage of formal education in the life of a child. It is typically designed for children aged 6 to 11 years and aims to provide them with basic literacy, numeracy, and social skills necessary for personal development and the foundation for lifelong learning. According to the Universal Basic Education (UBE) Act of 2004, [13]primary education is not only compulsory but also a right of every child in Nigeria, which underscores its critical importance in the country's educational system[14].

Edo State, located in the southern part of Nigeria, has actively engaged in various reforms and initiatives to improve the quality and accessibility of primary education. These efforts are often in response to challenges such as inadequate infrastructure, insufficient instructional materials, teacher quality, and management issues. In recent years, there has been a significant focus on leveraging technology and innovative practices to enhance teaching and learning in Edo State's primary schools. An example is the Edo Basic Education Sector Transformation (EdoBEST) programme, which seeks to improve teacher training, curriculum delivery, and school management practices through technology[15].

The state's approach to primary education emphasizes not just academic instruction but also the holistic development of the child, preparing students to be effective citizens within the community. Despite these efforts, there are ongoing challenges related to funding, quality assurance, and equitable access to education, especially in rural and underserved areas. The effectiveness of fiscal management practices in the education sector, particularly in the allocation and utilization of resources, remains a critical area for research and policy intervention to ensure that the quality of primary education in Edo State meets national and international standards.

[12]Bruns, Barbara, Deon Filmer, and Harry Anthony Patrinos. *Making schools work: New evidence on accountability reforms*. World Bank Publications, 2011.
[13]Universal Basic Education (UBE) Act of 2004,
[14]Federal Republic of Nigeria, 2004
[15] Edo State Government, 2018

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Nexus between Fiscal Management Practices and the Quality of Primary Education in Edo State

The nexus between fiscal management practices and the quality of primary education in Edo State can be understood through a multifaceted approach that examines how the allocation, distribution, and utilisation of financial resources directly and indirectly influence educational outcomes. Fiscal management in the educational sector encompasses budgeting, procurement, financial reporting, and auditing processes. These practices determine not only the availability of essential resources but also the efficiency and effectiveness with which these resources are deployed to enhance the educational experience. Below are key aspects that illustrate this nexus: The quality of primary education is heavily dependent on the allocation of adequate financial resources. Funding decisions affect the construction and maintenance of school infrastructure, the procurement of teaching materials, and the implementation of educational programmes[16]. In Edo State, strategic allocation of funds to priority areas such as teacher training, educational technology, and learning materials can significantly impact the quality of education delivered to students. Effective fiscal management involves not just the allocation but also the monitoring of how allocated funds are spent. Expenditure tracking ensures that resources are utilised as intended and helps in identifying leakages or misappropriations that could detract from educational quality. In Edo State, transparent and accountable tracking mechanisms can help ensure that investments in education directly contribute to improved teaching and learning environments.

Financial accountability is critical to sustaining public trust and support for educational initiatives. When fiscal management practices are transparent and accountable, it encourages further investment in education, both from government and private sources. In Edo State, establishing a strong accountability framework can lead to more effective use of funds, thereby enhancing educational quality through better-trained teachers, improved facilities, and access to learning materials. Equitable distribution of financial resources is essential to address disparities in educational quality across different regions and among various socio-economic groups within Edo State. Fiscal management practices that prioritise equity can help ensure that all children, irrespective of their background, have access to quality primary education. This involves targeted investments in underserved areas and support for students with special needs.

The nexus between fiscal management practices and the quality of primary education in Edo State is complex and requires a holistic approach to ensure that financial resources are efficiently and effectively utilised to achieve desired educational outcomes. By focusing on strategic budget allocation, meticulous expenditure tracking, robust financial accountability, and equitable funding distribution, Edo State can enhance the quality of its primary education, providing a solid foundation for the future development of its children.

[16]Odden and Picus, "School Finance

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Empirical Review

Odok, Okenjom, and Mgbadike[17] examined financial management practices and institutional effectiveness in public secondary schools in the Ikom Education Zone of Cross River State, Nigeria. Two null hypotheses were formulated to guide the study. A correlation research design was adopted for this study. The population of the study comprises 109 principals from 109 public secondary schools within the study area. The study adopted a census research design; a 10-item questionnaire tagged "Financial Management Practices and Institutional Effectiveness Questionnaire (FMPIEQ)" was used for data collection. The Cronbach alpha method was employed in determining the reliability of the instrument. To test the hypotheses formulated for the study, Pearson product moment correlation analysis and multiple regression analysis were employed for data analysis. The hypotheses were tested at the 0.05 level of significance. The results of the analysis revealed that revenue generation and budgeting have significant relationships with institutional effectiveness in terms of quality of teaching and learning, staff development programmes, and availability of infrastructural facilities in public secondary schools in the Ikom Education Zone of Cross River State. Based on this result, it is concluded that secondary schools in the Ikom Education Zone are facing the difficult challenge of underfunding by the government. Though the problem is not just peculiar to the education zone only, it is a national problem where less than ten percent (10%) of the national budget is allocated to education in Nigeria, against the 26% benchmark of UNESCO.

Prudencienne, Dieudonne, Gabriel, and Boniface[18]are investigating the influence of financial management practices on secondary school academic performance in day schools in Kicukiro District, Rwanda. These practices may affect students' achievements in one way or another. As school funds are well used to avail themselves of enough teaching aids, to train teachers in different domains, to hire qualified teachers if in need, and many more. All these activities yield improved students' outcomes. The general objective was to examine the influence of financial management practices on secondary school academic performance in day schools in Kicukiro District, Rwanda. The specific objectives of the study were the following: to investigate financial management practices in selected schools in Kicukiro District, to determine the level of secondary school academic performance in selected schools in Kicukiro District, and to establish the relationship between financial management practices and secondary school academic performance in Kicukiro District. The research design was a descriptive co-relation. Structured questionnaires and interviews were used to collect the data. Statistical techniques such as the mean and Spearman correlation were used for data analysis. The findings indicate a positive relationship between financial management practices and secondary schools' academic performance in Rwanda. The study also identified poor

[17]Odok, L. O., G. P. Okenjom, and C. D. Mgbadike."Financial Management Practices and Institutional Effectiveness in Secondary Schools in Ikom Education Zone, Cross River State, Nigeria." (2023).

[18]Ugiriwabo, Prudencienne, DieudonneTuyishime, Gabriel Nizeyimana, and Boniface Ntahobavukira. "The Impact of Financial Management Practices on Academic Performance in Day Schools of Kicukiro District in Rwanda." *The Cradle of Knowledge: African Journal of Educational and Social Science Research* 11, no. 3 (2023): 119-128.

academic performance in the national examinations of S3 students in day schools. Again, there are other students' related factors that can positively or negatively affect students' achievements. Courses related to financial management should be integrated into schools for pre-service teachers, but in-service training also needs more attention for schools to be effectively managed.

The allocation of budgets within the education sector is pivotal to determining the quality of primary education. Okeke[19]analysed the impact of government spending on education in Nigeria and found a positive correlation between increased educational funding and improved student performance metrics. However, the study highlighted that, despite increased allocations in federal budgets, inefficiencies in fund deployment often result in suboptimal educational outcomes. Adebayo and Ojo (2020),[20] conducted a study on the effectiveness of budget utilization in Nigerian public schools and discovered that a lack of rigorous expenditure tracking mechanisms led to misappropriation of funds, which, in turn, affected the acquisition of learning materials and infrastructure development. This inefficiency underscores the need for stringent financial controls to enhance the direct impact of budget allocations on the quality of primary education.

In their study, Emeka and Okpara (2021) explored the relationship between financial accountability and the quality of education in southeastern Nigeria. The findings suggested that schools with higher levels of financial transparency and accountability mechanisms reported better educational outcomes, attributed to more effective use of resources and increased community trust, which often results in additional private support for schools. Investigating the equity dimension, Idris et al. (2018) examined how fiscal management practices affected the equitable provision of quality education across different regions in Nigeria. The study revealed that disparities in budget allocation and expenditure priorities contributed to significant variations in educational quality. It advocated for a more equitable approach to fiscal management to ensure all students, regardless of their geographic or socio-economic background, have access to quality education.

Theoretical Considerations

Public Choice Theory, a framework developed from the work of economists such as James M. Buchanan and Gordon Tullock, applies the principles and methods of economics to analyse political behaviour and decision-making[21]. It posits that individuals, including public officials and politicians, act in their self-interest, and this self-interested behaviour influences governmental policies and the allocation of public resources. If you look at the effects of fiscal

[19]Okeke, M. C. Government spending on education and its impact on national development: A case study of Nigeria. Journal of Educational and Social Research, 9 (3), (2019), 31-38

[20] Adebayo, P., &Ojo, L.. Effectiveness of budget utilization in Nigerian public schools: Impediments and the way forward. *Journal of Education and Practice, 11*(15),(2020) 62-70.

[21]Buchanan, James M., and Robert D. Tollison, eds. *The Theory of public choice--II*.University of Michigan Press, 1984.

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management practices on the quality of primary education in Edo State through the lens of public choice theory, you can learn how personal interests, incentives, and the structure of public institutions affect how educational funding is managed and how well it works. According to the Public Choice Theory, policymakers, bureaucrats, and other stakeholders may prioritize projects that are advantageous to them personally or politically, thereby influencing budget allocations in the education sector. In the context of Edo State, analyzing budget allocations through this theory might reveal how political incentives shape spending priorities in education and whether these allocations align with the actual needs for improving the quality of primary education.

From the perspective of public choice theory, the effectiveness of expenditure tracking and financial accountability mechanisms in the education sector might be compromised by the self-interested behaviours of those in charge of these processes. Bureaucratic inefficiencies and corruption can arise when individuals prioritise personal gain over public welfare. In Edo State, applying Public Choice Theory to examine these aspects could shed light on potential challenges in ensuring that allocated funds are used efficiently and transparently to enhance educational outcomes. Public Choice Theory also provides a framework for understanding the decision-making processes within public institutions. It argues that collective decision-making often leads to outcomes that do not necessarily reflect the preferences of the majority. In the context of fiscal management practices in Edo State's primary education sector, this theory could help analyse how decisions regarding budgeting, fund allocation, and policy implementation are made and how these decisions impact the quality of education.

Using public choice theory to analyze fiscal management practices in the education sector underscores the importance of designing policies and mechanisms that align the incentives of policymakers, bureaucrats, and other stakeholders with the goal of improving educational quality. This may include implementing performance-based funding, enhancing transparency and accountability through participatory budgeting, and establishing independent oversight bodies to monitor expenditures and outcomes. Public Choice Theory offers valuable insights into the complexities of fiscal management in the education sector, highlighting the role of self-interest and incentives in shaping policy decisions and outcomes. In the case of Edo State, applying this theoretical framework can help identify systemic challenges and opportunities for reform in the management of educational resources to ensure that fiscal practices effectively support the provision of quality primary education.

Methodology

The research design for this study is a combination of traditional survey research with documentary design. The study used a survey design because it allows for complete coverage of the population through the use of a representative sample, and it employed the documentary approach because all necessary data was obtained through the use of secondary sources. It assessed the strength of an association between two factors without requiring the researcher to exercise any kind of directional control over those factors. This

study employed a survey design to analyze the associations between the independent variable and the dependent variable. Thus, the research will rely heavily on both primary and secondary sources of data, with primary sources being data obtained through responses from questionnaire and secondary sources being the scholarly opinions of other scholars on the subject of alternative fund mobilization and primary education within the purview of the study. The population of this study comprised of (58) fifty-eight primary school head teachers and (1458) one thousand four hundred and fifty-eight primary school teachers from the Edo state primary teachers board and individuals from the financial department at the Teachers Service Commission were issued questionnaire.

Out of the total population of one thousand five hundred and fifty-one, (1551) respondents, the sample size of 155 was chosen for the study, which is a fair representation of the total subject. The choice was prompt by the nature of the population, and practical considerations in data collection and analysis prompt the choice of selecting 10% of the total population, hence in statistical sampling, the goal is often to obtain a sample that is representative of the entire population. A 10% sample size can strike a balance between having enough data points to reflect the diversity and characteristics of the entire population, while not being so large as to be impractical.

Data Analysis and Results

How do fiscal management practices within the education sector in Edo State impact the quality of primary education in terms of student performance and learning outcomes?

Table 1: How effective do the current budget allocation within the education sector in Edo State is in enhancing student performance and learning outcomes in primary education

Responses	Frequency	Percentage (%)
The budget allocation significantly improves student performance and learning outcomes.	73	47.1
The budget allocation has minimal impact on student performance and learning outcomes.	32	20.6
The budget allocation does not improve student performance and learning outcomes.	50	32.3
Total	**155**	**100**

Source: Computed by Author, 2024

The survey analysis reveals respondents' perceptions regarding the impact of budget allocation on student performance and learning outcomes within the primary education sector in Edo State. Out of 155 responses:

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47.1% (73 respondents) revealed that the budget allocation significantly improves student performance and learning outcomes. This suggests that nearly half of the participants view the current fiscal allocation strategies as effective in enhancing the educational quality. This group likely perceives a direct link between financial investment in education and positive educational outcomes, such as better student performance and improved learning environments. While 20.6% (32 respondents) feel that the budget allocation has a minimal impact on student performance and learning outcomes. Participants in this category might acknowledge some level of contribution from budget allocation towards educational quality but view it as insufficient or believe that the funds are not being utilized in the most impactful way. This perception could stem from observations of inefficiencies, misplaced priorities, or a belief that other factors beyond budget allocation play a more significant role in educational outcomes. And 32.3% (50 respondents) opined that the budget allocation does not improve student performance and learning outcomes at all. This significant proportion of the sample indicates skepticism about the effectiveness of current fiscal management practices within the education sector. This viewpoint might reflect concerns over mismanagement, corruption, or the misallocation of funds, suggesting that the budget, as it stands, fails to address the core needs that would lead to quality improvements in primary education.

The data points to a varied perception among stakeholders concerning the impact of budget allocation on the quality of primary education in Edo State. While a plurality of respondents sees a significant benefit from budget allocations, a substantial portion remains skeptical or sees minimal to no impact. This divergence suggests several implications

Table 2: Responses on extent expenditure tracking and financial accountability practices within Edo State's education sector contribute to the quality of primary education

Responses	Frequency	Percentage (%)
Expenditure tracking and financial accountability practices significantly enhance the quality of primary education.	31	20
Expenditure tracking and financial accountability practices have a minimal effect on the quality of primary education.	59	38.1
These practices do not affect the quality of primary education.	65	42
Total	**155**	**100**

Source: Computed by Author, 2024

The survey responses provide a nuanced perspective on the perceived impact of expenditure tracking and financial accountability practices on the quality of primary education. With a total of 155 respondents, the distribution of responses can be analyzed as follows:

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20% (31 respondents) believe that expenditure tracking and financial accountability practices significantly enhance the quality of primary education. This group likely perceives a direct correlation between rigorous financial management and improved educational outcomes, suggesting that they value transparency and accountability in the allocation and use of resources within the education sector. 38.1% (59 respondents) feel that these practices have a minimal effect on the quality of primary education. This is the largest segment of the respondents, indicating a considerable number of stakeholders are skeptical about the efficacy of current expenditure tracking and financial accountability mechanisms. They might acknowledge the existence of these practices but question their implementation, effectiveness, or direct impact on educational quality. 42% (65 respondents) opine that expenditure tracking and financial accountability practices do not affect the quality of primary education. This viewpoint suggests a significant level of disillusionment or distrust among stakeholders regarding the fiscal management practices within the education sector. Respondents with this perspective might believe that despite the presence of such practices, other factors (such as the actual allocation of resources, teacher quality, or curriculum relevance) play a more crucial role in determining educational quality.

The analysis reveals a critical perspective among the stakeholders surveyed, with a majority (80.1%) expressing skepticism or outright negativity about the impact of expenditure tracking and financial accountability practices on the quality of primary education. Only a fifth of the respondents see a significant positive impact from these practices. This distribution underscores a potential gap between the expectations of these practices and their perceived effectiveness or implementation. It highlights the need for a reevaluation of how fiscal management practices are communicated, implemented, and their outcomes measured, to build trust and demonstrate their value in enhancing the quality of primary education in the context being studied.

What relationship exists between budget allocation, expenditure tracking, and financial accountability in the education sector and the provision of quality primary education in Edo State?

Table 3: Responses on effectiveness of the current budgetary allocation in improving the quality of primary education in Edo State

Responses	Frequency	Percentage (%)
The budget allocation significantly improves the quality of education.	53	34.2
The budget allocation has a positive impact, but improvements are needed.	72	46.5
The budget allocation does not effectively improve the quality of education	30	19.4
Total	**155**	**100**

Source: Computed by Author, 2024

The survey responses indicate varied perceptions regarding the effectiveness of budget allocation on the quality of primary education in Edo State. Analyzing

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the frequencies and percentages provided: A total of 53 respondents, accounting for 34.2% of the sample, believe that the budget allocation significantly improves the quality of education. This group perceives a direct, positive correlation between how funds are allocated and educational outcomes, suggesting that the current budgeting practices have a substantial impact on enhancing the quality of primary education. The majority of respondents, 72 or 46.5%, feel that the budget allocation has a positive impact on the quality of education, but also acknowledge that there are areas in need of improvement. This indicates that while budget allocations are seen as beneficial, there are inefficiencies or inadequacies that prevent optimal utilization of these funds for education quality enhancement.

A smaller segment of the population, consisting of 30 respondents or 19.4%, views the budget allocation as ineffective in improving the quality of education. This perspective highlights a significant concern regarding the allocation, suggesting that the way funds are distributed does not align well with the needs of the education sector or fails to address key areas that would lead to quality improvements. The analysis reveals a general consensus among respondents that budget allocation positively impacts the quality of primary education in Edo State, albeit to varying degrees. The majority opinion leans towards the recognition of positive impacts, yet with an acknowledgment that there is considerable room for improvement. This suggests a need for a more strategic approach in budget allocation that directly targets areas of need and ensures efficient utilization of resources to maximize educational outcomes. The presence of a significant minority that views the budget allocation as ineffective also points to potential issues in transparency, accountability, or alignment of funds with educational priorities that require attention from policymakers and education administrators.

Table 4: In your observation, how well are expenditure tracking and financial accountability practices implemented in the primary education sector of Edo State

Responses	Frequency	Percentage (%)
Expenditure is closely tracked, and there is high financial accountability	54	34.8
There is some level of expenditure tracking and financial accountability, but it could be improved	70	45.2
Expenditure tracking and financial accountability are lacking or ineffective	31	20
Total	**155**	**100**

Source: Computed by Author, 2024

The analysis of the survey responses regarding the perceptions of expenditure tracking and financial accountability in the primary education sector of Edo State reveals insightful trends about how stakeholders view the management of educational funds. Out of 155 respondents: 34.8% (54 respondents) believe that expenditure is closely tracked, and there is high financial accountability in the primary education sector. This group perceives the current practices as

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effective, suggesting that a significant portion of stakeholders has confidence in the system's ability to manage funds responsibly and transparently. 45.2% (70 respondents), the majority, indicate that there is some level of expenditure tracking and financial accountability, but it could be improved. This response highlights a recognition of existing mechanisms for financial management but also points to a perceived need for enhancement. It suggests that while there are efforts towards accountability and tracking, gaps and inefficiencies still exist that prevent optimal outcomes. 20% (31 respondents) feel that expenditure tracking and financial accountability are lacking or ineffective. This is a critical view that suggests a significant minority of stakeholders are dissatisfied with the current state of fiscal management practices in the sector, identifying them as inadequate for ensuring that funds are used effectively to improve the quality of primary education.

The analysis indicates a mixed perception among stakeholders regarding the effectiveness of expenditure tracking and financial accountability in Edo State's primary education sector. While a small plurality has confidence in the system, the majority revealed that there is room for improvement, and a significant minority views the practices as ineffective. These findings underscore the need for targeted reforms aimed at enhancing financial management practices. By addressing the concerns raised, Edo State can work towards ensuring that educational funding is utilized more efficiently and transparently, thereby potentially improving the quality of primary education offered to its students.

Discussion of Findings

The survey findings reveal mixed perceptions among stakeholders regarding the impact of budget allocation and fiscal management practices on the quality of primary education in Edo State. Nearly half of the respondents (47.1%) view budget allocation positively, seeing it as crucial for enhancing educational quality. However, concerns arise with 20.6% seeing minimal impact due to potential inefficiencies, and 32.3% doubting the effectiveness of current practices due to issues like mismanagement. Furthermore, while 20% believe that expenditure tracking and financial accountability significantly improve education quality, a majority (80.1%) express skepticism or negative views on their effectiveness. These insights underscore the need for reforms to enhance the efficiency, transparency, and strategic use of financial resources in education. Building trust and involving the community in fiscal decisions are highlighted as ways to align spending more closely with educational improvement goals.

Conclusion

The survey conducted among stakeholders in Edo State's primary education sector reveals a multifaceted view of the role of fiscal management practices in enhancing educational quality. While a substantial number of respondents acknowledge the positive impact of budget allocations on educational outcomes, there exists a notable concern regarding the efficiency and effectiveness of current fiscal management practices, including expenditure tracking and financial accountability. These findings underscore a crucial need for strategic, transparent, and accountable financial management to ensure that

investments in education directly contribute to tangible improvements in the quality of primary education. The skepticism and perceived inefficiencies call for immediate attention to reform financial management practices within the education sector to meet the core educational needs effectively.

Recommendations

i. There is a pressing need for the education sector in Edo State to adopt more transparent and accountable fiscal management practices. This could involve the implementation of public reporting on budget allocations, expenditures, and outcomes. Additionally, the introduction of regular, independent audits could help to ensure that funds are being used as intended and to build trust among stakeholders. Engaging the community and educators in financial decision-making processes through participatory budgeting could further enhance accountability and ensure that allocations are closely aligned with the educational needs and priorities.
ii. To address concerns over the effectiveness of expenditure tracking and financial accountability, it is recommended that the education sector invests in strengthening these areas. This could include the adoption of more sophisticated financial management systems that provide real-time tracking of expenditures and more rigorous financial management training for school administrators and officials. By improving the capacity of educational institutions to manage and account for their finances effectively, it is possible to ensure that budget allocations are optimally utilized to improve the quality of primary education in Edo State.

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