

Innovations

Funding and Covid-19 Pandemic: Evidence from Selected Universities in Nigeria

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Abstract

COVID-19 pandemic has hit different countries with varying intensity, responding to the crisis has presented an unprecedented challenge to most governments in the world, both in scale and in the depth of impact on education. This paper examines funding and covid-19 pandemic of selected Universities in Nigeria. The study adopted survey research design; primary data was collected from academic staff of the selected Universities, using semi-structured five-point scale questionnaire. One -Way Anova (Multivariate test) was used to test for the effect of funding on covid'19 pandemic. Findings revealed that funding has significant effects on covid-19 pandemic in the Universities in Nigeria. The paper recommends that National authorities and the international community need to protect education financing, through strengthen domestic revenue mobilization; preserve the share of expenditure for education and address inefficiencies in education spending.

Keywords: Covid-19 pandemic, Funding, Government, Education, Universities in Nigeria.

Introduction

The rapid outbreak of coronavirus disease 2019 (COVID-19) which began from the city of Wuhan, China, became a major public health challenge for not only China but all countries in the world. In fact the pandemic led to the total lock down of human activities in all parts of the world (Adelakun, 2020, p. 88). Infection control measures were necessary to prevent the virus from further spreading and to help control the epidemic situation. One of the control measures is the total lockdown of schools at various levels in the whole world; on March 19, 2020 Nigerian government through the federal ministry of education ordered the closure of all schools at various levels. There is no doubt that the interference of the coronavirus pandemic further revealed challenges of funding in the Nigerian education system, Though school closure was intended to control the spread of the virus within schools, prevent carriage to other vulnerable individuals, and sustain public health, these closures have had widespread socioeconomic impacts (Lindzon, 2020; Wren-Lewis, 2020; Cauchemez et al., 2009). Furthermore, the far-reaching effects of social/physical distancing and the

associated lockdown measures, as well as school closures, have thwarted the education sector and have left an indelible mark on the education system (Impey, 2020; Yinka& Adebayo, 2020; Nicola et al., 2020). The pandemic has affected all levels of the education system, from pre-school to higher education, in a manner that is of irreparable educational and economic implications (Lindzon, 2020). For instance, a four-week school closure in New York City translated to an economic impact of about \$10.6 and \$47.1 billion (Lindzon, 2020). A 12-week nationwide school closure cost 1% of GDP (Araz et al., 2012), while protracted closures could cost 3% of UK GDP (Keogh-Brown et al., 2010).

Education constitutes the very foundation of meaningful socio – economic, political growth and development of any nation. No wonder the federal Government of Nigeria adopted education as an instrument par excellence for affecting national development (Ajeyalemi 2009). It is as a result of the premium placed on education that made the federal government in 1969 to organize the first ever national curriculum conference in education (Ikpeze 2010). The outcomes and resolutions of that curriculum conference gave rise to the national policy on education which was first published in 1977 and has been revised in 1981, 1996, and 2004 respectively; which all involved a huge amount of funds. Since the implementation of the national policy on education in 1981, there have been a lot of innovations and reforms in the education system. Unfortunately, education in Nigeria despite these reforms and the continuous huge investment by various regimes of government has not sufficiently lifted the nation from the morass of technological, under – development, political instability and social decadence (Nwagu 2010). It can be argued that most of these reforms and innovations are poorly implemented due to unsustainable funding.

Nwachukwu (2014) opines that the challenges of Nigeria education sector in general and its funding in particular could be traced to policy and strategy instability and inconsistency, inefficient management, wastages and leakages there by overriding macroeconomic conditions that have determined the fate of the sector and where the economy is not growing at a reasonable high and sustainable rate, it will not have the resources to fund a largely – social service sector such as education in Nigeria with a high population growth rate, According to Ubogu and Veronica (2018) the future of any country lies in the quality of its education. Education remains the major tool for national socio-economic development, individual socio-economic empowerment and poverty reduction. Unfortunately, one of major problem now facing education in Nigeria is the issue of underfunding. We have, in the last decades, witnessed a gradual degradation in infrastructure, in manpower development and access to qualitative education. Precisely, the federal government spending on education is below 10 percent of its overall budget.

The fiscal space to fund education has further shrunk with the shock on government revenue and economic downturn arising from the COVID-19 pandemic. Many items in the 2020 Education Sector appropriation bill, were not implemented due to the drastic financial shortfall.

The sudden shift from face-to-face to remote learning, forced by Covid-19 caught many Public Universities off guard, this is due to Poor levels of Remote Learning Infrastructure, Poor quality of devices owned by students and knowledge gap of Lecturers to mention but a few. Yet, more funding is required to keep learning going or scaled- up education support programmes as part of the government’s palliative measures.

The financing of education is at the heart of the educational crisis in many countries of the world. In Nigeria, there appears to be a perennial crisis of funding and lack of definite structures and strategies in funding of education (Nwachukwu, 2014). According to Adeyemi (2011) funding of education in Nigeria has not been up to 17% in any given year despite the UNESCO minimum standard of 26% of national budget. For an already fragile education system, the COVID-19 pandemic poses unprecedented challenges on the government, students, and parents that will highlight and could amplify some of the cracks in the system. As the nation begins to grapple with these challenges, a key question arises: Is the Nigerian education system designed to adapt rapidly to the changing world? Given the state of affairs in the world today, the nation’s ability to ensure

continuation of learning will depend largely on their ability to swiftly harness available technology, provide adequate infrastructure, and mobilize stakeholders to prepare alternative learning programs.

Generally, Nigeria's education sector is not adapting, and is expected to struggle on that front for the foreseeable future. However, the consequential socio-economic burden will be borne disproportionately by students in public schools, as compared to those in private schools. While several private schools have begun to initiate distance learning programs, and taking advantage of the myriad of ICT-learning opportunities provided by the international community, the government limited by funds and persistent deficiencies in planning, is yet to implement any sustainable official plans for providing distance learning opportunities, especially for public schools. The implication being that these students in public schools currently have no formal learning plans and could be missing learning altogether.

Following the challenges faced during COVID-19 locked down and the existing debates in the country on the attitude of the government towards the just ended Association of Academic Staff Union of Nigeria Universities (ASSU) strike, this study sought to achieve a common goal by analyzing funding and covid-19 pandemic of selected Universities in Nigeria. The dependent variable, covid-19 is proxy by covid-19 protocol, e-learning resources, empowerment and support and covid-19 palliatives. The study's findings were intended to provide a policy direction for the central administration on the subject matter.

Literature Review

Covid-19 Funding

According to OECD (2021) as the COVID-19 pandemic crippled the global economy, governments reacted swiftly to address looming catastrophes by implementing enormous stimulus programmes that were eventually successful in backstopping market meltdowns, allowing liquidity and intermediation to stabilize. These programmes have helped to protect against further deterioration of credit conditions, allowing firms in difficulty to avoid bankruptcy. Without them, rising insolvencies and bankruptcies would have an inevitable impact on national economies and global growth prospects.

The Federal Government of Nigeria adopted a revised budget for 2020 in response to the COVID-19 shock. A N500 billion (0.3 percent of GDP) COVID-19 intervention fund was included in the revised budget to channel resources to additional health-related current and capital spending (tests, supplies and facilities) and public works programs to support the incomes of the vulnerable, including N7.5 billion to Nigeria's Center for Disease Control and grant of N10 billion to Lagos State. The coverage of the conditional cash transfer program has been broadened and an allocation of N150 billion to support state and local governments' spending needs has been made available through the budget (IMF, 2021) World Bank Group Education stated that despite projected declines in government revenue, government spending is expected to increase as part of the pandemic response, slowing economic activity will automatically translate into lower levels of tax and other government revenues. For example, between 2019 and 2020, government revenue as a share of GDP is expected to fall from 17.2 to 16.4 percent in Sub-Saharan Africa. However, the pandemic response is expected to increase government spending in the region in 2020 by approximately 13 percent in real terms.

The pandemic has pushed the world into the deepest global recession in living memory which will have lasting effects on economies and public finances. National authorities and the international community need to protect education financing through the following avenues: strengthen domestic revenue mobilization, preserve the share of expenditure for education as a top priority and address inefficiencies in education spending; strengthen international coordination to address the debt crisis; and protect official development assistance (ODA) for education (Policy Brief, Aug. 2020) Orunbon, Issac-Philips and Ibikunle (2021) posited that Protecting education budgets has never been more important. According to records, the Nigerian education budget has not met the UNESCO-recommended 10 to 15% of the budget in developing countries for the past ten years. Lack of funding for University

education would have an effect on broader development issues such as health, technology, poverty, and economic growth, as well as young people's empowerment. For few decades, education has been receiving financial attention from the government and other concerned personnel in the society owing to the general belief that education is the key that opens great door of sustainable development to any country of the world; it is the major tool for individual, national, socio-economic development, poverty eradication and it should be adequately financed to have desired results. Unfortunately education is still underfunded in Nigeria despite enormous resources invested in it in form of allocations yearly (Adesua, Balogun & Adelakun, 2021)

Covid-19 Pandemic Protocols

The COVID-19 pandemic and the recent Omicron variant wave have dramatically impacted societies in all sectors and at all levels. After near universal school closures in March 2020 that affected 1.6 billion learners and more than 100 million teachers and educators worldwide, countries around the world have developed health and safety protocols in an effort to safely keep schools open and protect students, teachers and other educational staff from the transmission of COVID-19. However, since the emergence of the Omicron variant in December 2021, these protocols have been disrupted and are being reevaluated as schools struggle to address a new set of challenges marked by staff shortages, threats to school safety and political battles over health measures (UNESCO, 2022). The document released as a collaborative initiative of the Federal Ministry of Education, Education in Emergencies Working Group Nigeria (EiEWGN), Presidential Task Force on COVID-19, Federal Ministry of Health, Nigeria Centre for Disease Control (NCDC), UNICEF, Save the Children International, Plan International, Street Child, Terre des Hommes, international development partners, donors, civil society members, education administrators, teachers' unions, parents, and community representatives across Nigeria, Placed emphasis on safe reopening of schools, restore pre-pandemic capacities, and institutionalize good safe school practices for the transformation of the education sector in the long term; the document provides a framework not only to ensure that schools meet a high compliance level before reopening but to ensure that we build back better resilience against future disasters and emergencies, and It is desirable that all private and public schools adhere to the control measures highlighted in this document on how to operate within this new context for the protection of learners, teachers, education personnel and their families.

The document covers four thematic areas:

1. Staying home and learning safely
2. Before schools and learning facilities reopen
3. Reopening Process
4. Conditions of safety when learning facilities are reopened

In each of these thematic areas, actions and responsibilities are identified for various stakeholders such as policy, financing, safe operations, learning, training, reaching the most marginalized, building back better, safety and hygiene, Infection, Prevention and Control (IPC).

Ahmed and Sintayehu (2022) investigate the implementation of COVID-19 protection protocols and its implication on teaching-learning process in schools of Werabe administrative town. A concurrent embedded research design and mixed approach were used to carry out the study; Findings revealed that COVID-19 protection protocols were not strictly implemented as per the standards set by both Ministry of Education and the World Health Organization.

Pewee *et al* (2022) opined that implementing safe school measures for COVID-19 in Liberia is essential for protecting all school aged children from catching the virus. Both qualitative and quantitative research methodologies were employed, Findings revealed that majority of students responded positively to all data sets with mean values between 1.0 and 1.49, while the majority of students responded negatively to all data sets with mean values between 1.5 and 1.99. The majority of students responded positively to thirteen (13) of

twenty (20) variables, equating to 65 % of students who believe secondary schools adhere to the implementation of safe school protocols for coronavirus and understand the nature of the virus. Seven (7) out of twenty (20) variables had a majority of students responding 'NO', accounting for 35% of students who believe secondary schools are not implementing safe school protocols for coronavirus and do not comprehend the nature of the virus.

E-Learning Resources for Covid-19 Pandemic

UNICEF opined that Children have the right to an education. Where schools are not being reopened all children must have access to learning through alternative means. The e-learning framework, however, is the best solution to enable students to learn about the quality of education (Alyoussef, 2021). Kiskoi and Kamanga (2022) asserted that online learning was the preferred avenue to sustain learning during the COVID - 19 pandemic when all learning institutions closed globally. Lessons learnt could be used to build education resilience in times of education disruptions in Kenya. The study examined the technology devices used by teachers and students to learn; whether the teachers and the students had knowledge, skills and attitudes to engage in online learning; how teachers and students acquired knowledge and skills to use the technology devices and whether there were any interventions provided to support them. A questionnaire for teachers and another for students collected quantitative and qualitative data which was analysed and established that few students managed to engage in online learning without adequate support and other technology devices were used for learning. Nkemdilim and Nnalue (2022) examined the extent of use of e-learning facilities in the educational delivery system in Universities in Enugu State during COVID-19 pandemic, structured online Questionnaire and interview was adopted. Findings showed that e-learning facilities are used for teaching in tertiary institution, used for data base and also used for making research. Also, it was found that poor utilization of e-learning facilities leads to poor teaching achievement, leads to poor presentation of teaching, makes teaching uninteresting and also makes some teachers to be absent during lecture periods. Ogunjiet *al* (2022) assessed readiness of Nigerian Tertiary institutions towards adopting e-learning education as a new normal post COVID-19, identified e-learning packages available for use in the institutions before and during the COVID-19 Lockdown using the E-Learning Survey for Academic Staff and Students of Nigerian Tertiary Institutions (ELSASSoNTI). Results revealed that: tertiary institutions in Nigeria are to a larger extent not ready for the adoption of e-learning education approaches as teaching-learning alternative during emergencies. Majority of tertiary institutions except private universities did not adopt any e-learning platform for use before and during the COVID-19 lockdown. There is lack of basic resources, logistics, and inadequate capacity for the effective adoption and implementation of e-learning within Nigerian tertiary institutions.

Alyoussef (2021) examines variables reflecting the actual use of the e-learning system during the COVID-19 pandemic among university students. The perceived ease of use and perceived usefulness are positively correlated with facilitating condition, perceived control, and self-efficacy, which in turn influences students' attitude toward use, and in turn affects the actual use of the e-learning system during the COVID-19 pandemic. Data used was collected through an online survey; structural equation modeling (SEM) and path analysis were used. Findings showed that the mindset of students to use had positive effects on the learning of students during the COVID-19 pandemic through the actual use of the e-learning system. Adelakun (2021) asserts that the place of ICT and E-Learning can-not be overlooked in the dynamic world of today where the crude ways of teaching and learning process is gradually changing to digital forms. The days of you must seat physically with the teacher before learning can take place is now becoming the thing of the past. Unfortunately this has not been more effective because of the noticeable challenges facing this new development. Ugochukwu and Ibeke (2021) examined the challenges of teaching technical courses through e-learning in Nigerian tertiary institutions during the COVID-19 pandemic lockdown, observed that lack of the

requirements needed for remote education during the worldwide lockdown caused by the COVID-19 pandemic has impeded teaching and learning, especially technical courses. According to Ezinine (2021) the decision to move traditional physical classrooms to e-learning in response to COVID-19 appears to be inadequately planned and too sudden as there are many infrastructural and technical challenges in tertiary institutions, the researcher examined the challenges of e-learning during COVID-19 pandemic in colleges of education in south east states, Nigeria; descriptive survey research design was adopted. Findings revealed that the challenges of e-learning during COVID-19 pandemic in colleges of education in south east states include: epileptic power supply, high cost of procurement of electronic devices, high cost of maintenance of ICT equipment for e-learning, poor internet connectivity, shortages of relevant software, low level of incentive to lecturers, low level of student accessibility to internet facilities, poor technical support from management and high cost of data bundle to connect e-learning platform.

Okoye (2021) assessed the effectiveness of e-learning during COVID-19 lockdown in Nigerian tertiary institutions, the population of the study comprised of all public tertiary institutions in the six (6) geopolitical zones in Nigeria; this was analyzed using Grand Mean (\bar{g}), Standard Deviation and t-test. Findings revealed that inadequate funding of public tertiary institutions, inadequate ICT infrastructural facilities, poor implementation of ICT policies in public tertiary institutions, high cost of ICT facilities, poor ICT literacy level of lecturers and students, unstable electricity, unstable Internet Services and inadequate man-power as challenges faced by many tertiary institutions could not switch into e-learning during the COVID-19 school lockdown period. Olanrewaju et al (2021) stated that COVID-19 pandemic has contributed to a digital economy by emphasizing the importance of digital infrastructure while exposing the digital gaps between countries and communities. The study explored the digital gaps and needs of rural secondary schools in remote communities and its implications on e-learning across 6 Nigerian states, namely Kwara, Ekiti, Ebonyi, Bayelsa, Adamawa, and Kano during the COVID-19 era; adopted a concurrent embedded mixed method design approach to collect data. Findings reveal lack of ICT strategies and policies in Nigeria, socioeconomic status, poor internet connectivity, electricity, and a high poverty level as the primary drivers of digital gaps in remote communities

Kombe and Mtonga (2021) report the challenges of e-learning faced by under-resourced students in a Zambian public university during the 2020 Covid-19 lockdown and the interventions made by the university to mitigate the challenges of eLearning faced by under-resourced students. The article is based on empirical data derived from an online closed- and open-ended questionnaire. Findings reveal that under-resourced students encountered various challenges related to eLearning as: technical, environmental, psychological, socio-cultural, financial, and material. Lack of ICT facilities/devices (laptops, smart phones, tablets and desktops), internet, electricity, and support systems were the most critical barriers to eLearning. Mahyob (2020) opines that COVID-19 has disrupted most of the industries in the world. Education is the only industry that is completely transferred to online mode in most countries around the world. Online learning was the best solution for continuing education during the pandemic, especially in tertiary education. The study determine the challenges and obstacles confronted by English language learners (EFL) in Science and Arts College, Alula, Taibah University, Saudi Arabia, during switching to online learning in the second semester of 2020 due to the COVID-19 pandemic. It was found that the main problems that influence and impact online EFL learning during COVID-19 are related to technical, academic, and communication challenges.

Supports and Empowerment for Covid-19 Pandemic

The 2030 Agenda for Sustainable Development recognizes the key role that education plays in empowering people with the knowledge and skills to work together towards sustainable economic and social development, the highest attainable standards of health and well-being, equality, human rights and global peace. Sustainable Development Goal (SDG) 4 is dedicated to the achievement of quality education, aiming to

ensure inclusive and equitable education and promoting lifelong learning opportunities for all (Malaka & Pablo, 2021). COVID-19, however, threatens to reverse the progress made so far, the pandemic has had a major impact on the education; interruption to classes and the cancelation or postponement of assessments and examinations have all had detrimental consequences for children's academic development. The closures also undermine the role that schools play in supporting children's social development, their physical and mental health and well-being, and as safe spaces protecting them against risks such as abuse, violence, teenage pregnancy and crime. Children from low income or unstable households are more likely to be affected by this separation from their peers and the supportive environment that school provides, further exacerbating educational disparities.

According to World Bank Group (Education) Given the central role teachers play in student learning, there are three key principles to help governments and their development partners in supporting teacher effectiveness during and in the aftermath of COVID-19. These principles are highlighted in relation to the three phases of the World Bank's COVID-19 education policy response: coping, managing continuity, and improvement and acceleration, the three principles are basic and apply regardless of country context, they can be expressed as follow:

Principle 1: Support Teacher Resilience to Ensure Teacher Effectiveness

COVID-19 is likely to strain the psychological reserves of all, with everyone facing increased stress due to economic uncertainty, concern for the safety of loved ones, and anxiety about what the future holds. Fostering teacher resilience will be essential for recovery. Given this, Teachers salaries and jobs should be timely and protected so that there is a motivated workforce ready to get students back to speed.

Principle 2: Support Teachers Instructionally to Ensure Teacher Effectiveness

Teachers will return to classrooms where they must manage the potential erosion of their own skills as well as those of their students. In addition to learning loss, there will be loss in the habits of learning, made worse by the overall stress in the aftermath of the pandemic. Teacher professional development strategies should focus on three areas: resilience, recovery and reform. School management and government will need to support teachers to access multiple trainings; at least one before school starts, followed by regular sessions. Well-resourced systems may even be able to undertake several such trainings during school closure to help teachers reach students and parents effectively. Professional development opportunities during a crisis have the added advantage of addressing burnout by building a sense of community and solidarity among teachers and allowing them to reconnect with colleagues

Principle 3: Support Teachers Technologically to Ensure Teacher Effectiveness

COVID-19 provides an opportunity to *require* teachers to be technologically skilled as part of their jobs and not view such skills as purely emergency skills. For teachers to use technology, they must have technology. Even if teachers may not succeed in teaching students using advanced digital technologies in specific countries, they can nevertheless upgrade their own skills and keep communication channels open for both the government and the communities they serve.

Covid-19 Pandemic Palliatives

Kolawole et al (2022) asserted that Palliative apart from being diverted to unknown locations, the palliatives distribution method in Nigeria was inefficient, unorganized, and chaotic. The study was conducted in Ogbomoso, Oyo State. Data was collected using a questionnaire instrument, and the data was analysed using tables, frequencies, and percentages. Findings revealed that after a month of coronavirus outbreak, majority of respondents claimed to have received food and other palliatives from politicians. Tsuwa and yandela (2021)

examine the template used by government agencies to distribute Covid-19 palliatives and the politics of deciding the beneficiaries. The study used qualitative descriptive approach and relied on secondary data to draw findings. The study observed that distribution of palliatives was politicised and done with a view to maintaining the strength of the party in power. The study concludes that the palliative distribution was poorly handled in the country.

Eranga (2020) asserted that to alleviate the effects of the covid-19 lockdown, the Federal Government of Nigeria rolled out palliative measures for targeted groups. However, lamentations have trailed the distribution of government palliatives by the masses. Citizens allege that the process of distribution of palliatives had been politicized. Odedokun (2020) did a comparative analysis between what the governments of the United States of America (USA) and that of Nigeria rolled out to neutralize the negative effects of the pandemic. While Nigeria represents the developing nations, the USA represents the advanced nations of the world. The paper draws on a desk-based review of secondary data and literature. Findings reveals that while the advance nations, represented by the USA, provide their citizens with economic stimulus, the developing nations, represented by Nigeria provide palliatives. The difference between the two is that; palliatives are meant to lessen the pains inflicted by the pandemic while stimulus causes growth and activity. Okoh (2020) examined peasantry and COVID-19 palliatives in Nigeria. The study was essentially a qualitative one and secondary data were used to generate relevant information. Findings indicated that the gap in infrastructure delivery stood out to worsen COVID-19 crisis situation among the peasantries in Nigeria. Findings also revealed the insincerity of political leaders who tend to politicize COVID-19 palliatives supports to their own advantage and at the expense of the peasantry. Abulude and Abulude (2020) opined that the pandemic have influences on education, economy, religious, sporting, social, banking activities, and others. The federal, state governments, military, NGO, individuals, and religious bodies provided and donated palliatives to cushion the effects of the pandemic on the populace.

Theoretical Framework

Contingency Theory

Researchers at Ohio State started the idea of Contingency Theory in the 1950s, replacing incomplete models that only considered certain aspects of leadership. Contingency Theory allows for the introduction of multiple factors of leadership. The basic assertion of contingency theory is that the environment in which an organization operates determines the best way for it to organize (Betts, 2014). Fred and Todds observed that recent formal recognition of situational influences on the management of complex organizations has led to an increasing number of contingency model.

Early contingency theories argued that high performance is associated with the suitability of contingencies: organizational size (Child, 1975), technology level (Gerwin, 1979), strategy (Chandler, 1962) and also environment (Hambrick, 1981). Betts (2014) claims they are based on the idea that a proper fit between contingency variables and organizational design parameters will result in the highest performance.

Tosi and Slocum (1984) asserted that Common to all contingency approaches is the proposition that performance is a consequence of the fit between several factors: structure, people, technology, strategy, and culture, but unwarranted generalizations and fragmented and conflicting findings exist.

Maletic et al (2016) advanced the understanding of how organizations that face high or low level of uncertainty and competitiveness respond in terms of Physical assets deployment

Empirical Framework

According to Brien and Keep (2022) Covid-19 pandemic has resulted in very high levels of public spending. Current estimates of the cost of Government measures announced so far range from about £310 to £410 billion. This is the equivalent of about £4,600 to £6,100 per person in the UK. Official figures show that

spending in 2020/21 was about £167 billion higher than had been planned before the pandemic for that year. Most of this extra money was spent on public services support for businesses, and support for individuals. As Congress again considers increased assistance for the global response to COVID-19, we look at how current funding is being channeled, particularly to countries and regions. Congress has enacted six emergency supplemental funding bills to address the COVID-19 pandemic as of June 23, 2022, which collectively provide approximately \$19.03 billion for the global response, including for health and humanitarian efforts. Of this amount, \$10.54 billion (55%) was either directly appropriated to or is managed by the U.S. Agency for International Development (USAID, 2022).

The COVID-19 pandemic indeed had a huge impact on the educational system in Nigeria. It brought about the cessation of all learning activities in Nigeria except for private universities and secondary schools that swiftly switched to virtual learning platforms. It also illuminated the digital divide between the Nigerian student and his counterparts in other climes. COVID-19 pandemic outbreak also offered an opportunity for the nation to realize the poor status of its educational system (Anyika, Anikelechi&Thobejane, 2021)

According to Abudullahiet al (2021) the entire globe is battling the novel coronavirus disease (COVID-19) outbreak, which has caused a downward spiral in many nations' economies, particularly in the higher education contexts. A growing number of universities have either postponed or cancelled academic activities. A few universities have intensified measures to prevent face-to-face interactions, intending to protect staff members and students from this highly contagious disease.

Akuh (2020) posits that COVID-19 outbreak has created education disruptions and global health concerns that proved very difficult to manage by global health systems. As at now, no nation or race across the world is immune from the pandemic, and the entire world seems overwhelmed by the speed of the spread and the devastating effects of COVID-19. The COVID-19 pandemic has no boundaries, and the effect is large and fast. It has limited the freedom of people to move, trade or associate. Indeed, the entire world was in distress as a result of COVID-19 threats, the reality of the situation was challenging to bear, and the Nigerian education system remains one of the worst-hit by COVID-19 outbreak. Eze et al (2021) stated that Education is among the sectors with devastating impact of COVID-19 pandemic. Before the pandemic, the Nigerian education system has adopted purely, face-to-face approached to teaching and learning in primary and secondary schools. Primary and secondary school learners were not allowed to own any digital gadget such as phone or computer, neither were they allowed to be seen with such in the schools. With the emergence of the lockdown condition and school closure, following the COVID-19 pandemic, both teachers and learners were helpless about how to continue learning in the face of the pandemic.

In the word of Ubogu and Veronica (2018) education remains the major tool for national socio-economic development, individual socio-economic empowerment and poverty reduction. Unfortunately, one of major problem now facing education in Nigeria is the issue of underfunding. We have, in the last decades, witnessed a gradual degradation in infrastructure, in manpower development and access to qualitative education. Precisely, the federal government spending on education is below 10 percent of its overall budget. Funding for basic education has come primarily from federal and local governments resources over the years; state governments have tended to prioritize tertiary education relying on local governments' resources for primary education. A general lack of accountability inherent in current practices leads to inefficiency in use of resources. Officials estimate that these challenges account for 40% - 45 % of allocated funds. Recurrent capital expenditure imbalances in budgetary allocations aggravate the challenges and stifle the provision of education infrastructure (Nwoko, 2015).

Methodology

The research was quantitative and based on a survey research design; primary data was collected from academic staff of the selected Universities in Nigerian using semi-structured five-point scale questionnaire.

The instrument had two sections. Section A was to determine the demographic specifications of respondents, Section B contained questions that addressed independent variables.

Method of Data Analysis

One -Way Anova (Multivariate test) was used to test for the effect of funding on covid'19 pandemic prevention (protocol items, e-learning resources, empowerment and palliatives) in selected universities in Nigeria. This method is adopted because we have only one(1) independent variable (funding) to be regressed against four (4) dependent variables (protocol items, e-learning resources, empowerment and palliatives)

Data Analysis

Table 1 - Descriptive Statistics

S/N	Variable	Frequency	Percentages
1	Name of Institution:		
	Federal University Lokoja	50	34.0
	Kogi State University	49	33.3
	Salem University	48	32.7
	Total	147	100
2	No of years in operation:		
	Below 5years	62	42.2
	5 - 10years	50	34.0
	10years and above	35	23.8
	Total	147	100
3	Gender:		
	Male	83	56.5
	Female	64	43.5
	Total	147	100
4	Marital Status:		
	Single	30	20.4
	Married	108	73.5
	Divorced	9	6.1
	Total	147	100
5	Educational Qualification:		
	OND/ NCE	8	5.4
	BSc. /HND	74	50.3
	MSc.	31	21.1
	Ph.D	18	12.2
	Professionals	16	10.9
	Total	147	100

Source: Field Survey, 2023

Table 1 above shows the demographic presentation of the respondents. The name of institution shows that 50(34.0%) are working with Federal University, Lokoja.49(33.3%) are staff of Kogi State University, Ayingba and 48 (32.7%) respondents are staff of Salem University, Lokoja. Also, the gender of the respondents shows that 62(55.4%) and 165(44.6%) were male and female respectively. Also, the years of the respondents shows that 62 (42.2%) have below 5years working experience while 50(34.0%) have 5 to 10 years work experience and 35(23.8%) have 11 and above working experience. Their gender shows that 83(56.5%) are male while 64 (43.5%) were female which indicated that the male has the higher than that of female. The marital status

of the respondent was considered. 30(20.4%) were single, 108(73.5%) were married, while 9(6.1%) were divorced. Their educational qualification shows that 8(5.4%) have OND/NCE, 74(50.3%) have BSc. / HND while 31(21.1%) have MSc., 18(12.2%) have Ph.D. and 16(10.9%) have professional.

Table 2 - Reliability Statistic test for variables
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.967	.965	30

Author's computation, 2023.

Using the rule of Geory and Mallery (2003), table 2 above which shows the reliability test of the variables. The result for the variable shows an excellent result of 0. 967. Based on this we assumed that the degree to which an instrument yields is consistent.

Question Analysis

The tables below shows the distributions and percentages of the question item analysis for the study.

Table 3 - Does covid 19 funding have any significant effect on covid'19 protocol in selected Universities in Nigeria?

	COVID-19 Protocols Items	SA	A	N	D	SD	Mean	Std. Dev
CPI1	There is no covid'19 test center on the campus	69(46.9%)	72(49.0%)	2(1.4%)	2(1.4%)	2(1.4%)	4.3878	.7162
CPI 2	covid'19 vaccine was no available in the school health center	67(45.6%)	71(48.3%)	2(1.4%)	5(3.4%)	2(1.4%)	4.3333	.7880
CPI 3	Compliance with social distancing were not follow due to limited lecture halls	66(44.9%)	71(48.3%)	3(2.0%)	3(2.0%)	4(2.7%)	4.3061	.8408
CPI 4	Provision of wash-hand basin, sanitizers were not adequate compare to the population of both staff and student on campus	67(45.6%)	69(46.9%)	5(3.4%)	5(3.4%)	1(0.7%)	4.3333	.7615
CPI 5	All covid'19 protocols were not strictly adhered to on campus and hostels	70(47.6%)	75(51.0%)	1(0.7%)	1(0.7%)	0(0%)	4.4558	.5518

Source: Field Survey, 2023

Table 3 above shows that most of the respondents show a level of agreement on the statement that "There is no covid'19 test center on the campus" 46.9% (69) and 49.0 % (72) for strongly agreed and agreed respectively, while 1.4 % (2) were undecided, disagreed andstrongly disagreed. 45.6 % (67) and 48.3 % (71) strongly agreed and agreed to the second statement "covid'19 vaccine was no available in the school health center" while 1.4 % (2) were undecided and 3.4% (5) disagreed and 1.4% (2) were strongly disagreed. Also, 44.9% (66) and 48.3% (71) strongly agreed and agreed to the third statement "Compliance with social distancing were not follow due to limited lecture halls". while 2.0% (3) were neutral and disagreed and 2.7% (4) were strongly disagreed.45.6% (67) and 46.9% (75) strongly agreed and agreed to the fourth statement "Provision of wash-hand basin, sanitizers were not adequate compare to the population of both staff and student on campus" respectively while 3.4% (5) were neutral and disagreed, 0.7% (1) was strongly disagreed. 47.6%

(70) strongly agreed and agreed to the fifth statement “All covid’19 protocols were not strictly adhered to on campus and hostels” while 0.7% (1) was neutral and disagreed.

Table 4 -Does covid 19 funding have any significant effect on e-learning in selected Universities in Nigeria?

	E-Learning Resources	SA	A	N	D	SD	Mean	Std. Dev
ELR1	No learning management system was available during covid’19 for lecturers to interact with the student and visa-vice	68(46.3 %)	71(48.3 %)	2(1.4 %)	5(3.4 %)	1(0.7 %)	4.3605	.7397
ELR 2	Lecture were interrupted throughout covid’19 stay at home period	69(46.9 %)	70(47.6 %)	2(1.4 %)	4(1.4 %)	2(1.4 %)	4.3605	.7670
ELR 3	No tanning on e-learning were organized for both lecturer and student during covid’19	68(46.3 %)	71(48.3 %)	3(2.0 %)	4(2.7 %)	1(0.7 %)	4.3673	.7222
ELR 4	Mobile learning like zoom, google meet etc were not used to interact with student through-out the covid’19 pandemic	72(49.0 %)	73(49.7 %)	1(0.7 %)	1(0.7 %)	0(0%)	4.4694	.5527
ELR 5	No measure was put in place to contact/lecture student during covid’19	70(47.6 %)	70(47.6 %)	1(0.7 %)	5(3.4 %)	1(0.7 %)	4.3810	.7340

Source: Field Survey, 2023

Table 4 above shows that most of the respondents show a level of agreement on the statement that “No learning management system was available during covid’19 for lecturers to interact with the student and visa-vice” 46.3% (68) and 48.3 % (71) strongly agreed and agreed respectively, while 0.8 % (3) were undecided, 3.4% (5) disagreed and 0.7% (1) was strongly disagreed. 46.9 % (69) and 47.6 % (70) strongly agreed and agreed to the second statement “Lecture were interrupted throughout covid’19 stay at home period” while 1.4 % (2) was undecided 2.7% (4) were disagreed and 1.4% (2) were strongly disagreed. Also, 46.3% (68) and 48.3 % (71) indicated strongly agree and agree to the third statement “No tanning on e-learning were organized for both lecturer and student during covid’19” while 1.4% (2) were neutral and strongly disagreed and 2.7% (4) were disagreed. 46.3% (68) and 48.3% (71) indicated strongly agreed and agreed to the fourth statement “Mobile learning like zoom, google meet etc were not used to interact with student through-out the covid’19 pandemic” respectively, 2.0% (3) were neutral, 2.7% (4) were disagreed and 0.7% (1) was strongly disagreed. 49.0% (72) and 49.7% (73) accounted for strongly agreed and agreed to the fifth statement “No measure was put in place to contact/lecture student during covid’19”, while 0.7% (1) was neutral and disagreed.

Table 5 - Does covid 19 funding have any significant effect on empowerment and support for covid’19 in selected Universities in Nigeria?

	Empowerment and Support	SA	A	N	D	SD	Mean	Std. Dev
EAS1	Government does not provide any palliative for staff of university during covid’19	68(46.3 %)	67(45.6 %)	5(3.4%)	2(1.4 %)	5(3.4 %)	4.29932	.8790
EAS2	No special allocation was given to my institution for covid’19	67(45.6 %)	68(46.3 %)	5(3.4%)	4(2.7 %)	3(2.0 %)	4.3061	.8326
EAS3	No special trainings were organized for both staff and student during covid’19 pandemic	69(46.9 %)	66(44.9 %)	5(3.4%)	3(2.0 %)	4(2.7 %)	4.3129	.8585

EAS4	No provision of equipment like laptops, browsing phones were given to encourage e-learning	71(48.3 %)	68(46.3 %)	4(2.7%)	1(0.7 %)	3(2.0 %)	4.3810	.7615
EAS5	No capital project to encourage social distancing during covid'19 pandemic	69(46.9 %)	66(44.9 %)	6(4.1%)	2(1.4 %)	4(2.7 %)	4.3197	.8438

Source: Field Survey, 2023

Table 5 above shows that most of the respondents show a level of agreement on the statement that “Government does not provide any palliative for staff of university during covid'19” 46.3% (68) and 45.6 % (67) opted for strongly agreed and agreed respectively, while 3.4 % (5) and 1.4% (2) were undecided and 3.4% (5) were disagreed. 45.6 % (67) and 46.3% (68) strongly agreed and agreed to the second statement “No special allocation was given to my institution for covid'19” while 3.4% (5) were undecided, 2.7% (4) were disagreed and 2.0% (3) were strongly disagreed. Also, 46.9% (69) and 46.9% (66) are strongly agreed and agreed to the third statement “No special trainings were organized for both staff and student during covid'19 pandemic”, 3.4% (5), 2.7% (4) and 2.0% (3) were neutral, disagreed and strongly disagreed respectively. 48.3% (71) and 46.3% (68) were strongly agreed and agreed to the fourth statement “No provision of equipment like laptops, browsing phones were given to encourage e-learning” while 2.7% (4), 0.7% (1) and 2.0% (3) were neutral, disagreed and strongly disagreed respectively. 46.9% (69) and 44.9% (66) were strongly agreed and agreed to the fifth statement “No capital project to encourage social distancing during covid'19 pandemic” while 4.1% (6) were undecided, 1.4% (2) were disagreed and 2.7% (4) were strongly disagreed.

Table 6 - Does covid 19 funding have any significant effect on covid'19 palliatives in selected Universities in Nigeria?

	COVID 19 Paliatives	SA	A	N	D	SD	Mean	Std. Dev
CPA1	No special palliative fund was given to institutions apart from the general ones	71(48.3 %)	69(46.9 %)	3(2.0%)	3(2.0 %)	1(0.7 %)	4.4014	.6989
CPA2	No provision of free data for research work in my institution	73(49.7 %)	72(49.0 %)	2(1.4%)	0(0%)	0(0%)	4.4830	.5280
CPA3	Palliatives funds were poorly distributed without given consideration to the institution and research	70(47.6 %)	69(46.9 %)	3(2.0%)	5(3.4 %)	0(0%)	4.3878	.6968
CPA4	Other bodies (UNICEF, TETFUND etc) palliative funds was poorly handled	71(48.3 %)	70(47.6 %)	3(2.0%)	2(1.4 %)	1(0.7 %)	4.4150	.6707
CPA5	The general palliative was politized	73(49.7 %)	72(49.0 %)	2(1.4%)	0(0%)	0(0%)	4.4830	.5280

Source: Field Survey, 2023

Table 6 above shows that most of the respondents show a level of agreement on the statement that “No special palliative fund was given to institutions apart from the general ones” 48.3% (71) and 46.9% (69) for strongly agree and agree respectively, while 2.0 % (3) were undecided and disagreed and 0.7 % (1) indicated strongly disagree. 49.7% (73) and 49 % (72) affirmed strongly agree and agree to the second statement “No provision of free data for research work in my institution” while 1.4 % (2) were undecided. Also, 47.6 % (70) and 46.9 % (69) specified strongly agree and agree to the third statement “Palliatives funds were poorly distributed without given consideration to the institution and research” while 2.0% (3) and 3.0% (5) were neutral and disagreed respectively. 48.3% (71) and 47.6% (70) strongly agreed and agreed to the fourth statement “Other bodies (UNICEF, TETFUND etc) palliative funds was poorly handled” respectively while 2.0%

(3), 1.4% (2) and 0.7% (1) were neutral, disagreed and strongly disagreed respectively. 49.7% (73) and 49%(72) stipulated strongly agree and agree to the fifth statement “*The general palliative was politized*” and 1.4% (2) were neutral with mean of 4.4830.

Table 7- Covid '19 Funding

S/N	Funding	SA	A	N	D	SD	Mean	Std. Dev
CFD1	No covid' 19 allocation was given to my institution	71(48.3%)	70(47.6%)	1(0.7%)	4(4.7%)	1(0.7%)	4.4014	.7086
CFD 2	There was no funding for the purchase of covid '19 protocol items in my institution	68(46.3%)	70(46.6%)	4(2.7%)	4(2.7%)	1(0.7%)	4.3605	.7304
CFD 3	Funds were not available for capital project for more lecture rooms and office to obey the distance	69(46.9%)	70(47.6%)	4(2.7%)	3(2.0%)	1(0.7%)	4.3810	.7054
CFD 4	No fund from any governmental bodies (UNICEF, TETFUND etc) for my institution during covid'19 pandemic	68(46.3%)	68(46.3%)	4(2.7%)	5(3.4%)	2(1.4%)	4.3265	.8037
CFD 5	There was shortage of funds to institution due to pandemic	72(49.0%)	72(49.0%)	1(0.7%)	1(1.4%)	0(0%)	4.4558	.5879

Source: Field Survey, 2023

Table 7 above shows that most of the respondents showed a level of agreement on the statement that “*No covid' 19 allocation was given to my institution*” 48.3% (71) and 47.6 % (70) strongly agreed and agreed respectively, while 0.7 % (1) was undecided and strongly disagreed while 2.7% (4) were disagreed. 46.3 % (68) and 46.6 % (70) strongly agreed and agreed to the second statement “*There was no funding for the purchase of covid '19 protocol items in my institution*” while 2.7 % (4) opted for undecided and disagreed and 0.7% (1) was strongly disagreed. Also, 46.9 % (69) and 47.6% (70) strongly agreed and agreed to the third statement “*Funds were not available for capital project for more lecture rooms and office to obey the distance*” 2.7% (4), 2.0% (3) and 0.7% (1) were neutral, disagreed and strongly disagreed respectively. 46.3% (68) were strongly agreed and agreed to the fourth statement “*No fund from any governmental bodies (UNICEF, TETFUND etc) for my institution during covid'19 pandemic*” respectively while 2.7% (4), 3.4% (5) and 1.4% (2) were neutral, disagreed and strongly disagreed. 49% (72) were strongly agreed and agreed to the fifth statement “*There was shortage of funds to institution due to pandemic*” while 0.7% (1) and 1.4% (2) were neutral and disagreed respectively with mean of 4.4558

Test of hypothesis

Table 8: Multivariate Test

Multivariate Tests ^a								
Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Squared	Eta
Intercept	Pillai's Trace	.979	1612.691 ^b	4.000	139.000	.000	.979	
	Wilks' Lambda	.021	1612.691 ^b	4.000	139.000	.000	.979	
	Hotelling's Trace	46.408	1612.691 ^b	4.000	139.000	.000	.979	
	Roy's Largest Root	46.408	1612.691 ^b	4.000	139.000	.000	.979	
CFD	Pillai's Trace	1.521	21.788	16.000	568.000	.000	.380	
	Wilks' Lambda	.021	68.154	16.000	425.290	.000	.621	

	Hotelling's Trace	23.606	202.862	16.000	550.000	.000	.855
	Roy's Largest Root	22.658	804.354 ^c	4.000	142.000	.000	.958

a. Design: Intercept + CFD

b. Exact statistic

c. The statistic is an upper bound on F that yields a lower bound on the significance level.

From the above table we discovered that there is statistically significant difference (using Wilk's Lambda) in variables based on the funding $F(16,425) = 68.15$, $p < 0.05$; Wilks' $\lambda = 0.021$, partial $\eta^2 = 0.621$.

Since it has been established from the multivariate test that there is a statistically significant difference in covid'19pandemic in tertiary institution variables under the study based on funding, we further consider the test of between subject- effects to enable us established the effect at individual dependent variable level.

Table 9: Test of Between -Subject Effects

Tests of Between-Subjects Effects							
Source	Dependent Variable	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	Covid'19 Protocols items	56.477 ^a	4	14.119	271.921	.000	.885
	E-learning Resources	54.277 ^b	4	13.569	195.431	.000	.846
	Empowerment and Support	68.429 ^c	4	17.107	101.247	.000	.740
	Covid'19 Palliative	53.924 ^d	4	13.481	297.081	.000	.893
Intercept	Covid'19 Protocols items	94.519	1	94.519	1820.329	.000	.928
	E-learning Resources	127.368	1	127.368	1834.422	.000	.928
	Empowerment and Support	71.194	1	71.194	421.352	.000	.748
	Covid'19 Palliative	120.755	1	120.755	2661.092	.000	.949
CFD	Covid'19 Protocols items	56.477	4	14.119	271.921	.000	.885
	E-learning Resources	54.277	4	13.569	195.431	.000	.846
	Empowerment and Support	68.429	4	17.107	101.247	.000	.740
	Covid'19 Palliative	53.924	4	13.481	297.081	.000	.893
Error	Covid'19 Protocols items	7.373	142	.052			
	E-learning Resources	9.859	142	.069			
	Empowerment and Support	23.993	142	.169			
	Covid'19 Palliative	6.444	142	.045			
Total	Covid'19 Protocols items	2938.000	147				
	E-learning Resources	2956.000	147				
	Empowerment and Support	2905.000	147				
	Covid'19 Palliative	2970.000	147				

Corrected Total	Covid'19 Protocols items	63.850	146				
	E-learning Resources	64.136	146				
	Empowerment and Support	92.422	146				
	Covid'19 palliative	60.367	146				
a. R Squared = .885 (Adjusted R Squared = .881)							
b. R Squared = .846 (Adjusted R Squared = .842)							
c. R Squared = .740 (Adjusted R Squared = .733)							
d. R Squared = .893 (Adjusted R Squared = .890)							

From table 9 above, the result shows that Covid 19 has a statistically significant effect on all the working capital variables under the study. covid'19 protocols ($F(4,142) = 271.921, p < 0.0005$; partial $\eta^2 = .885$), e-learning resources ($F(4,142) = 195.431, p < 0.0005$; partial $\eta^2 = .846$), empowerment and support ($F(4,142) = 101.247, p < 0.0005$; partial $\eta^2 = .740$) and Covid'19 palliative ($F(4,142) = 297.081, p < 0.0005$; partial $\eta^2 = .893$).

Furthermore, the values of the R-square (.885; .846; .740; .893) and Adjusted R square (.881; .842; .733; .890) show a good fit for the model.

H01: Funding does not have significant effect on covid'19 protocols in Universities in Nigeria

From the above result, we discovered that funding has a significant effect on covid'19 protocols in Universities in Nigeria because the p-value ($0.000 < 0.05$) based on this, we reject the null hypothesis which states that, funding does not have significant effect on covid'19 protocols in Universities in Nigeria and accept alternative hypothesis that implies that funding has a significant effect on covid'19 protocols in Universities in Nigeria. The result is in line with that of Ahmed and Sintayehu (2022) who finds that covid-19 protection protocol were not adequately implemented at schools in Werabe administrative town due to funding; also in tandem with Powee et al (2022) which 30% of his respondents claimed that secondary schools in Liberia does not implement covid-19 protocol due to inadequate funding.

H02: Funding does not have significant effect on e-learning resources in Universities in Nigeria

From the above result, we discovered that Funding has a significant effect on theon e-learning resources in Universities in Nigeriabecause the p-value ($0.000 < 0.05$) based on this we reject the null hypothesis that say funding does not have significant effect Funding does not have significant effect on e-learning resources in Universities in Nigeriaand accept our alternate hypothesis that covid 19 has a significant effect on Funding does not have significant effect on e-learning resources in Universities in Nigeria. The result is consistent with the findings of (Kiskoi & Kamanga, 2022; Ogunji et al, 2022; Ugochukwu & Ibeke, 2022) who observed no intervention and support for e- learning; lack of basic resources, inadequate capacity and lack of requirement needed for remote education respectively. Also (Ezinine, 2021; Okoye, 2021 and Kombe & Mtonga, 2021) revealed that the challenges of e-learning during covid-19 includes high cost of procurement of electronics devices, high cost of maintenance of ITC equipment.

H03: Funding does not have significant effect on empowerment and support in Universities in Nigeria

From the above result, we discovered that covid 19 has a significant effect on empowerment and support in Universities in Nigeriabecause the p-value ($0.000 < 0.05$) based on this we reject the null hypothesis that reveals that funding does not have any significant effect on empowerment and support in Universities in Nigeriaand accept our alternate hypothesis that discovers funding has a significant effect on empowerment and support in Universities in Nigeria. The resultsynchronizes with that of Malaka and Pablo (2021) who

concludes that sustainable development is dedicated to the achievement of quality education which requires funding.

Ho4: Funding does not have significant effect on covid'19 palliative in Universities in Nigeria

From the above result, we discovered that funding has a significant effect on covid'19 palliative in Universities in Nigeria because the p-value (0.000) < 0.05 based on this we reject the null hypothesis that implies funding does not have significant effect on covid'19 palliative in Universities in Nigeria and accept our alternate hypothesis that reveals funding has a significant effect on covid'19 palliative in Universities in Nigeria. The result is in tandem with that of Odedokun (2020) whose findings reveals that while the advanced nations, represented by the USA, provide their citizens with economic stimulus, the developing nations, represented by Nigeria provide palliatives. The difference between the two is that; palliatives are meant to lessen the pains inflicted by the pandemic while stimulus causes growth and activity. Also agrees with Okoh (2020) who findings that the gap in infrastructure delivery stood out to worsen COVID-19 crisis situation among the peasantries in Nigeria. Abulude and Abulude (2020) opined that the federal, state governments, military, NGO, individuals, and religious bodies provided and donated palliatives to cushion the effects of the pandemic on the populace.

Discussion of findings

Results from our findings shows that funding has significant effect on covid'19 protocols, e-learning, empowerment and support and covid'19 palliatives. This shows that all covid '19 variables considered in the study were affected by funding and this also affirms the long standing request of Association of Academic Staff of Nigeria (ASSU) of adequate funding and the deteriorating effects on our tertiary institutions, which means government and other stakeholders has to do something as a matter of urgency. Interventions in form of Infrastructure in ICT and accessories are needed for both teachers and students; proper funding for teachers to be technologically skilled and for adequate training in the use of contemporary ICT equipment. Covid-19 has strained the psychological reserves of both teachers and students with everyone facing increased stress due to economic uncertainty, there is therefore needs for funding palliatives and to adequately monitor the distribution not to be politically influenced like in the past but for eligible teachers and students to be positively impacted. In all, funding strategies should focus on three areas: resilience, recovery and reform.

Recommendations

National authorities and the international community need to protect education financing through the following avenues: strengthen domestic revenue mobilization by conforming to UNESCO requirement of 10% to 15% of the fiscal budget, preserve the share of expenditure for education as a top priority and address inefficiencies in education spending; strengthen international coordination to address the debt crisis; and protect official development assistance (ODA) for education.

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