

Journal of

Education and Practice

(JEP)

**Educational Finance in Pre-Covid and Covid-19 Era in Nigeria:
What has changed and Way Forward**



Educational Finance in Pre-Covid and Covid-19 Era in Nigeria: What has changed and Way Forward

Dr. ADESUA, Veronica Olubunmi

DEPARTMENT OF EDUCATIONAL MANAGEMENT AND BUSINESS STUDIES
FEDERAL UNIVERSITY OYE-EKITI. NIGERIA

Authors Email: veronica.adesua@fuoye.edu.ng

+2347034974939

Dr. BALOGUN, Babatunde Nurudeen,

DEPARTMENT OF EDUCATIONAL MANAGEMENT AND BUSINESS STUDIES
FEDERAL UNIVERSITY OYE-EKITI. NIGERIA

Authors Email: babatunde.balogun@fuoye.edu.ng

+2348035784240

ADELAKUN, Iyanuoluwa Samuel

DEPARTMENT OF EDUCATIONAL MANAGEMENT AND BUSINESS STUDIES
FEDERAL UNIVERSITY OYE-EKITI. NIGERIA

Authors Email: iyanuoluwa.adelakun@fuoye.edu.ng

+2347035694545

Abstract

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. This has over the years exposed the educational sector of Nigeria to drastic ruin as a result of mismanagement of allocated resources and other functional financial fraudulent acts in the sector. Few years back the world experienced global economic meltdown (recession) which also led the Nigerian education sector to struggle with meeting its financial obligations and while the nation was witnessing this, the unexpected outbreak of coronavirus (covid-19) pandemic occurred forcing the sector to experience extremely lack of finance to keep the sector moving. To justify this insinuations this paper reviewed the financing of the educational system in pre-covid and covid-19 era in Nigeria; what has changed over the years, the challenges associated with the changes and the way forward in form of recommendations.

Keywords: *Educational Finance, Coronavirus (Covid-19) Pandemic, Pre-Covid-19, Covid-19*

Introduction

It is believed that the future of any country depends on the quality of its education which is a key instrument to civilization and development. Education has been major a tool for individuals, national, socio-economic development, and eradication of poverty. The developmental trend of the Educational system of some advanced countries is attributed to their standardized education systems. Adelakun (2020) was of opinion that education system over decades has been a manufacturer of sophisticated weapons that ignites the fire lamp of the economy and national development of any country. The system was said to be librating human from unsophisticated ways of life to a highly advanced one. Therefore the place of education in the socioeconomic development of any country should not be overlooked. He further explained that an educated man is an expensive machine that has successfully passed through the stages of unknown to known, which he is now able to solve rising problems in his day to day activities with the influence of past experiences. Adelakun (2020) further suggested that institutions where the educated man is been produced is to be properly managed with all necessary things put in place in order to ensure there is development in the sector and the development should be able to enhance the socio-economic development of a country. In order to ensure effective and efficient implementation of the aims, goals and objectives of education at every level, there should be adequate funding of the system. Unfortunately, one of the major problems facing education in Nigeria is the issue of underfunding; despite enormous resources invested in education, the effect is still not felt till date. One of the reasons for this is the negative influence of politics in Nigeria which has led to drastic degradation in the development of the educational system in the last few decades, while Nigeria is still struggling to ensure adequate funding and proper utilization of allocated funds, the sudden eruption of coronavirus (Covid-19) became the order of the day in the whole world holding the entire human race to ransom. This poses a vast threat to the sustainable development of the educational sector because it seems that all attention was shifted to the health sector at the detriment of other sectors. The finance of education which received a boom in the late 90s is now been faced with the other side of the developmental coin.

The Concept of Educational Finance in Nigeria

Finance is very important for the successful implementation of any educational policy. Education in Nigeria is guided by so many aims, goals and objective, the government through the ministries of education and concerned agencies make plans for the sustainability of the educational system, and ensure that there are adequate finance of the stated plans to attain successful implementation stage. All over the world education has been receiving a lot of attention from concerned personnel; the government, parents and other interested people ensure that priority is given to the development of the educational sector in order to achieve the predetermined goals and objectives. In Nigeria, less than 7% is allocated to the education sector yearly from the national budget as against the recommended 26% by UNESCO which are used for the procurement of needed facilities in the sector, payments of both teaching and non teaching staffs and incurring both foreseen and unforeseen expenses to ensure the sector is fit enough to compete with her counterparts in other nations of the world.

Despite enormous allocation of funds in the Nigeria education system, there seem to be no feasible development in the sector, a lot have come and gone in the sector, though no amount of money allocated to education is enough to finance education, it depends on individual taste, choices and resources at hand. This is because of the continuous rise in demand of education, where virtually every household has brainwashed their children with the idea that there is no future for any individual who refuses to go to school. According to Adelokun (2021), generally education is underfunded; this is why educational managers, government and economist should always source for viable sustainable means to finance education due to the constant and contending demand in education. However it is clear that Education is both labour and capital intensive, education is a catalyst for both individual and national development. Therefore there is a strong relationship between education finance, quality and productivity of school.

What is Coronavirus (Covid-19)?

Coronavirus (COVID-19) disease termed as infection is caused by the novel severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). Talking about the novel severe acute respiratory syndrome (SARS) and the Middle East respiratory syndrome (MERS) were known in 2002 and 2012 in that order were as a result of viruses analogous to SARS-CoV-2. However, SARS-CoV-2 has a higher range than the earlier information related to viruses and as a result the obscurity in the cure and management of COVID-19 (Zhong et al., 2020). In an account of Anifowoshe et al (2020), therapeutic diagnosis and findings have revealed that people tested with COVID-19 can be symptomatic or asymptomatic in the premature stages of the virus depending on each person's immune system. Zhong et al., (2020) also reported that the signs of the infection contain dry cough, fever, tiredness, shortness of breath, headache and general body weakness owed to the incentive of supplementary pains in the body. Identifying the clinical symptoms, Adelokun (2020) said most of patients with COVID-19 represent relatively severe cases. Furthermore, recent studies and relevant data from the National Health Commission of China (2020) indicated that the proportion of severe cases among all patients with COVID-19 in China was around 15% to 25%. Majority of patients experienced fever and dry cough, while some also had shortness of breath, fatigue, and other atypical symptoms, such as muscle pain, confusion, headache, sore throat, diarrhea, and vomiting. Among patients who underwent chest computed tomography (CT), most showed bilateral pneumonia, with ground-glass opacity and bilateral patchy shadows being the most common patterns. Among hospitalized patients in Wuhan, around one-fourth to one-third was said to developed serious complications, such as acute respiratory distress syndrome, arrhythmia, and shock, and was therefore transferred to the intensive care unit. In general, older age and the existence of underlying co-morbidities (e.g., diabetes, hypertension, and cardiovascular disease) were associated with poorer prognosis. (National health commission of China (2020)

Several attempts have been made to ensure there is improvement of defensive vaccines which is now available to everyone; this is to prevent the further spread of the deadly virus and ensure the world is safe for everyone.

Stages of Educational Financing in Nigeria in Pre-Covid19 Era

The periods of financing Education before the outbreak of corona virus were analyzed in stages by Adeyemi (2011):

Period 1842-1900:

This period was characterized with Christian Missionaries who owned and controlled schools. Schools were established by these voluntary agencies and maintained through little school fees paid by parents, subventions from churches and grants from Missionary Societies. School fees were tremendously low in this era, because the missionaries do not caught out for profit making but rather they were so concerned about spreading the gospel of Christ can and to administer treatments to Africans who were suffering and dying from various ailments. The Wesleyan Missionary Society founded and financed the first Nigerian elementary school at Badagry in 1842; also the Church Missionary Society established C. M. S. Grammar School, Lagos in the year 1859; which was funded for a long time (Adesua 1981). In 1853 Thomas Jefferson Bowen as well brought Baptist mission into Nigeria where he settled in Ijaye, Ogbomoso and few other towns in Oyo State, where from there Baptist mission schools and academies have been spreading till date. A visible example of the Baptist mission is Bowen University, Iwo where university education is made available for both undergraduates and postgraduates holding to excellence and godliness as their motto; here students are trained with western education and a little theology for them to fit into the dynamic world.

The colonial government did not place priority on education until 1882. It was the 1882 Education Ordinance that ensures the financing and maintenance of schools established by the then colonial government. Also the Ordinance made provision for grants to finance the schools established by the Missionaries and various individuals. Schools established by voluntary agencies were said to be maintained by voluntary donations, generated school fees, grants from Missionaries, Communities and government. It was observed that voluntary agencies spent more on education than the colonial government for most of the period (Adesina, 1977; Adesua, 1981).

Period 1901-1952:

There was boom in the finance of the educational system between 1901 and 1952 by the voluntary agencies and Missionaries which was more encouraging than the era of colonial government. The 1926 Education Ordinance actually laid the foundation of the Nigeria education system (Adesina 1977). The Ordinance paved way for Inspectors of Schools to group schools into categories A, B, C, and D according to the level of efficiency and tone of the schools. Though the local administration used up huge amounts of fund on education in the south, many funds were said to be spent on education by the voluntary organization. Some pupils in the elementary schools in the north were free from paying school fees due to their parent's poor socio-economic background. Some pupils in the middle schools were also exempted from paying fees on grounds of poverty while tuition was free in the Mission schools.

According to the account of Adesua (1981), at the secondary school level fees paid per in a year in government colleges was between seven pounds to nine pounds, fifteen shillings for day students; and between fifteen pounds to twenty pounds, fifteen shillings was allocated for boarding house students. Fees in the private and the government institutions were said to be comparable unlike before when fees paid in government colleges' account with just about 30% of fees paid in private or public institutions.

In 1944, that a Ten-Years Education Plan made a landmark in the financing of education in Nigeria which. This was proposed for the sustenance of education in Nigeria in order to make provisions for financial support for Missions and voluntary educational agencies and also to provide financial ease to local administrations in order to assist them in the further spread of western education in their respective areas. It was then the Richard's constitution of 1947 that decentralized the management of education in Nigeria on the basis of extension in the regions. With this the 1951 constitution was made for the Federal and regional governments to have simultaneous responsibilities for the development of the educational sector. With respect to this development, the federal government was then in charge for educational development in the Federal Territory of Lagos while the regional governments were responsible for educational development in their respective regions and sub-regions. This was done to ensure quality educational system in the country and creating more avenues for the proper supervision of the system in order to achieve the predetermined goals and objectives.

Table 1:**Spending on Education in Nigeria (1925–1952)**

Year	Overall Expenditure	Expenditure on Education	100(%)
1925	£6,509,244	£116,301	1.8
1929	£6,045,621	£263,457	4.3
1933	£6,898,816	£237,732	3.3
1936	£6,585,458	£231,983	3.5
1939	£6,576,835,	£282,820	4.3
1951/1952	£49,131,000	£8,325,000	16.9

Source: Department of Education 1926 Lagos: Government Printer, 4.

Period 1953 –1980:

Here series of development was experienced in the financing of education in Nigeria. This was a period of large expansion and creation of schools; there was achievement of self-government by the then regional governments. Coupled with the fact that it was the period when Nigeria gained its independence from the colonial masters in 1960 which warrant further expansion of the educational system in order to further support the sustainable development of Nigeria. Again it was a period when the Federal and Regional Governments had constitutional roles for educational development whereby each region and arms of government were given the expected roles to be carried out in the support of further development of the educational sector; with this more finance was pumped into the system as supporting tools for the smooth running of the system. This gave a rapid increased in educational financing with the taken over of schools

by the new Federal and Regional Governments from the Missionaries and voluntary agencies, between 1962-1966, the First National Development Plan was introduced to make provision for the Federal Government to be responsible for education in the capital territory of Lagos and in major higher institutions of learning at the same time as the Regional governments were primarily responsible for education in their areas although Federal Government still ensured the help in the funding of education in the regions considering it was to the general development of the country at large.

Table 2: Spending on Education Federal and Regional Governments 1963.

Expenditure	Federal	North	West	East
Recurrent Expenditure	£5,031	£4,699	£7,122	£6,515
Capital Expenditure	£2,287	£1,331	£184	£179

Source: Federal Ministry of Education (1963) *Statistics of Education in Nigeria Series 3*, (1)

Table 3: Nigeria's Recurrent and Capital Spending on Education, 1964-1966

Expenditure	1964	100(%)	1965	100(%)	1966	100(%)
Recurrent Expenditure on Education	£25.3	17.7	£27.5	17.0	£32.8	18.8
Total Expenditure	£143.1	100	£162.1	100	£174.8	100
Capital Expenditure on Education	£4.2	6.1	£5.1	7.2	£5.0	7.0
Total Expenditure	69.2	100	70.4	100	70.4	100

Source: Nigeria Year Book (1968) Times Press of Nigeria Ltd., Lagos, 135,137.

Table 4: Capital Program in Education 1975 – 1980 Amounts in # Million

	Primary Schools	Secondary Schools	Secondary Technical	Teacher Education (Primary)	Teacher Education (Non-Primary)	Higher Education
Total Fund for Education by level	# 301,083.00m	# 966.74m	# 88.63m	# 200.00m	#144.49m	# 251.86m
Federal Contribution	# 300.00m	# 513.80m	#1.50m	#200.00m	#107.70m	#208.93m

Percentage .of Federal Contribution	99.64%	53.14%	1.69%	100.00%	74.53%	82.95%
Percentage Expenditure by level of Education	12.1%	39.0%	3.60%	8.0%	5.7%	10.1%

Adesua (1981) “Educational Finance in Nigeria” in *Planning and Educational Development in Nigeria*, Lagos: Educational Industries Nigeria Ltd.

Period 1981-2003:

Education was greatly financed in Nigeria by the public sector from 1981, the dividends of education was felt in the nation’s economy which at the same time serves as a push and pull factor in the further support of the system with more funds, though government was exclusively in charge of financing education in Nigeria. Because human nature enjoys something free and education at this era was almost free in nature, this triggered the sudden rise in the enrolments into schools. The period as well experienced a sudden rise in the economy of the country as a result of boom in exportation of crude oil which was discovered in some parts of the country. It was a period of educational expansion. It was a period when the public finance of education increased inexplicably. The same situation was noticed in other developing countries. Hence, the findings made by Reamers (1990) that Latin America is tragically the best place to test the hypothesis that debt servicing can squeeze educational development. Unfortunately the pressure was so much on the system that it experienced sudden rise and uncontrollable fall as a result of debt servicing. Constant failures of educational projects were reported by many researchers; McGinn, Schiefelbein, & Warwick (1979), gathered mounting evidence of failure of education projects in less developed countries while London (1993) found that most of the projects in developing countries were not successful in the sense that planned objectives seem not to be met. In Nigeria, as a result of increase in foreign exchange and scarcity of the oil surplus, much of the country’s revenue has been used for debt servicing (Adesola 1991). It was a period of great but very short enjoyment of education dividends.

Table 5: Federal Government of Nigeria Finances on Education (In Million Naira)

FG Budget Allocation	1995	1996	1997	1998	1999	2000
Federal Government Budgetary Allocation to Education (# million)	12,728.0	15,350.0	16,840.0	23,668.1	27,713.5	56,568.1
Percentage of Annual Federal Budgetary Allocation to Education	13.0%	10.8%	11.5%	9.6%	11.1%	8.7%

Source: Central Bank of Nigeria (1999) *Annual Report and Statement of Accounts Abuja: Central Bank of Nigeria* p. 77; Central Bank of Nigeria (2000) *Annual Report and Statement of Accounts Abuja: Central Bank of Nigeria* p. 130.

Expenditures of the Government on Education in Nigeria

Over the years education in Nigeria has been more of a public venture until the involvement of private individuals, organizations and groups in the establishment of schools which has now become the order of the day, though the expenditure on education between the government and private organizations varies; its saddened the mind to notice lately that private schools owners are committed in the finance of educational sector than the government, this can be seen in the attitude of the government towards the sector during the worldwide coronavirus (COVID-19) pandemic when education sector needed more funds to ensure smooth running under a safe and healthy atmosphere, unfortunately the sector was deprived of this which caused the complete lockdown of schools for almost ten solid months. There were policies put in place by the Nigerian government which have affected the expenditure level, in fact one can categorically say that government policies dictates the tune to be played in the educational expenses in Nigeria. Data on federal government spending on education in Nigeria from the World Bank reveal that expenditure on education increased by 95.6% with population increase of 70.6% from 1970-2017. In an analysis carried out by Ihugba, et al. (2019); it was revealed that the federal government spent a total of N185, 714,200 million in 1970. Increased to N1, 080,053,000 in 1979 and in 1980, total educational expenditure increased to N2, 028,570,000 billion, this is a clear indication that finance of the education system interests the government and other concerned agencies/personnel. Though 1979 figure revealed 11.9% reduction compare to that of 1978. A large growth of 66% was recorded in 1972 at N376,130,000 million relative to a negative growth of 45.4% in 1971. Though by 1993, an unhelpful growth of 96% took place. However, years of positive growth were associated with democracy regime except in 1982 (20.7%), 1983 (59.4), 2001 (0.5), 2009 (24.5) and 2015 (18%) that recorded negative growth as seen in Figure 1 below (Ihugba. Et al, 2019)

In an account of Ihugba Et al, (2019), the average growth rates over the periods 1977–1985 (Pre–SAP) and 1986–1998 (SAP and POST–SAP) indicated that growth rate of government expenditure was negative with 9.2 and 17.1% respectively. The lesson learnt from this is that the rate of increase in Nigeria hampers education and development of human capital growth; which is a characteristic of poor and under-developed country. Inflation averaged 15.1% during the pre-SAP period and 31.8% during the POST-SAP era. Inflation rate averaged 18.5% during the period of study. Data from the World Bank (2018) shows that Nigerian population increased from 55,981,400 million people in 1974 to 190,886,311 million people in 2017 representing an increase of 70.7%, while per capita income increased from N160.8 in 1970 to N51411.03 representing a 99.9% increase. Investment increased by 99.9% while primary school enrolment rate increased by 55.5%.

Colclough et al. (2003) believed that remittance has a relationship with enrolment rates through the household income channel. As household income rise through transfers received from non-residents of a country, the relative cost of enrolling children into school is reduced,

willingness to enroll in basic education programme such as primary and secondary education increases, suggesting that higher income is associated with increasing enrolments. Remittance from abroad increased from \$12,693,665 (N9, 012,501.83) in 1970 to \$20,580,392,500 (N6, 293,484,026,500.00) in 2017 indicating 99.9% increase. GDP per capita income is a key indicator of the general social well-being of a country. Increasing per capita income ultimately drives up government spending and increases the likelihood for education and enrolment rates (Mankiw et al., 2002). The relationship between per capita income and enrolment rate is also established to be statistically significant (Blejer and Khan, 1984). The relationship between population growth and enrolment rate is negative as increasing population places strain on available resources in developing countries (Barro, 2015).

Fig 1: Government Expenditure from 1970-2017

Year	Population (Millions)	Remittance (Billions)	Remittance (\$ Billions)	Total education expenditure(B)	Inflation	Gross fixed capital formation	Primary school enrolment	Per capita income
1970	55981400	9012502	12693665	185714200	13.8	12215.0	40.9	160.8
1971	57295210	8657202	12367432	127752200	16.0	1283.0	44.3	181.3
1972	58662600	8279004	12543945	376130000	3.5	1401.0	48.4	188.7
1973	60110430	9263203	14035156	468001300	5.4	2615.0	50.4	204.4
1974	61673560	7451719	11828125	575574100	12.7	3167.0	48.9	317.4
1975	63373570	6858750	11062500	461360600	34.0	5513.0	59.7	361.4
1976	65226230	8347500	13250000	1178125000	24.3	8107.0	75.9	437.0
1977	67215810	13000000	20000000	748970000	15.1	9420.0	89.1	497.7
1978	69293550	1830000	3000000	1208267000	21.7	9386.0	94.6	518.0
1979	71391290	4400000	8000000	1080053000	11.7	9095.0	102.5	601.9
1980	73460720	12100000	22000000	2028570000	10.0	11431.0	112.2	685.4
1981	75482550	9760000	16000000	3038154000	20.8	18220.6	113.3	685.4
1982	77472900	12060000	18000000	2516300000	7.7	17145.8	111.1	692.3
1983	79462280	10080000	14000000	1578398000	23.2	13335.3	105.6	727.8
1984	81497740	9120000	12000000	1130221000	17.8	9149.8	93.7	788.4
1985	83613300	8900000	10000000	1007268000	7.4	8799.5	89.1	880.1
1986	85818500	8080000	4000000	608941200	5.7	11351.5	84.8	871.3
1987	88101630	12060000	3000000	584650600	11.3	15228.6	83.1	1274.1
1988	90450280	9080000	2000000	508345700	54.5	17562.2	86.5	1636.0
1989	92844350	73900000	10000000	392461200	50.5	26825.5	85.6	2465.1
1990	95269980	80400000	10000000	365400600	7.4	40121.3	89.1	2951.3
1991	97726320	654060000	66000000	211962000	13.0	45190.2	93.7	3361.0
1992	100221600	968800000	56000000	223987300	44.6	70809.2	93.7	5541.4
1993	102761700	17485650000	793000000	114262700	61.3	96915.5	89.1	6974.4
1994	105355800	29810000000	550000000	133731900	76.8	105575.5	78.3	8955.3
1995	108011500	65890690000	803545000	223774100	51.6	141920.2	93.7	18583.0
1996	110732900	79511779200	946568800	278435400	14.3	204047.6	98.5	25336.5
1997	113522700	163222525000	1920265000	285482600	10.2	242899.8	95.6	25591.1
1998	116385800	130656193000	1574171000	248014300	11.9	242256.3	97.5	24100.8
1999	119327100	120594880640	1301056000	258926600	0.2	231661.7	99.5	27722.5
2000	122352000	142119352860	1391826000	342022300	14.5	331056.7	100.5	38561.1
2001	125463400	130590883100	1166615000	340363900	16.5	372135.7	100.5	38948.7
2002	128666700	146247770230	1208959000	450664900	12.1	499681.5	101.5	55270.8
2003	131972500	137486524560	1062821000	509967100	23.8	865876.5	92.8	66171.2
2004	135393600	303409989000	2272734000	662893800	10.0	863072.6	83.9	85819.4
2005	138939500	1934686572000	14640080000	840489700	11.6	804400.8	84.8	105873.5
2006	142614100	2178319811000	16932140000	1196690000	8.6	1546525.7	84.8	130613.8
2007	146417000	2266755726900	18014430000	1314125000	6.6	1936958.2	90.0	142914.2
2008	150347400	2592448200000	19203320000	1639735000	15.1	2053006.0	91.8	164390.5
2009	154402200	2705071559700	18368110000	1316803000	13.9	3050575.9	93.7	162754.8
2010	158578300	2932283911900	19744690000	2970410000	11.8	9183000.2	90.0	351512.3
2011	162877100	3145931245100	20616890000	3305684000	10.3	9897918.7	91.8	392385.5
2012	167297300	3209426640800	20542960000	3728857000	12.0	10282280.3	91.8	433653.0
2013	171829300	3271596520300	20797130000	4158514000	8.5	11478397.8	91.8	469770.7
2014	176460500	3302464903500	20829170000	4669330000	8.1	13596000.0	90.9	508896.5
2015	181181700	4052728668000	21059700000	3956580000	9.0	14112000.0	91.8	524394.7
2016	185989600	4977420639300	19635570000	4128320250	18.6	15104000.8	91.8	551281.0
2017	190886311	6293484026500	20580392500	4228186063	18.7	16,908,000.13	91.8	514011.0

Sources: CBN Statistical Bulletin (2017) and <https://data.worldbank.org>

Coronavirus (Covid-19) and Educational Finance in Nigeria

The emergence of covid-19 pandemic in Nigeria seems to be exposing the education sector to the danger of underfunding. In an account of Okwuosa and Modibbo (2021), basic education is financed through simultaneous funding from the three levels of government; the federal, state, and local government authority with different financing quotas and expected responsibilities for each level. 50% is been made available by the federal government and the state 30% and local government 20% respectively. Okwuosa and Modibbo (2021) further explained that state investment in education rely heavily on the Federal allocation, making its educational goals vulnerable to challenges of national resource mobilization (COVID-19, fluctuations in oil price internationally) and expenditure management. The federal government of Nigeria allocated the sum of 568 billion naira (USD 1.5 billion) to education in 2020. Unfortunately the emergence of COVID-19 led to reduction into 509 billion naira (USD 1.34 billion). This placed a lot of pressure on public schools thereby resulting into laying off of some temporary staff members and sudden increase of the student school fees in various institutions at all levels of education. In addition, Okwuosa and Modibbo (2021) opined that the incessant attacks on education facilities in the Northeast Nigeria which has led to the destruction of infrastructure worth billions of naira and even deaths of students and teachers in some cases. This destruction requires funds to reconstruct and employment of more staffs, and reinforced the security of the nation to assure the safety of teachers and learners in these regions.

Challenges of Educational Finance in Covid-19 Era in Nigeria

Education was greatly funded in the late 80s and early 90s especially when there was an economic boom for the country as a result of discovery of petroleum in Nigeria which was accepted in the world market, the dividends on the sold products from petroleum this period were used to develop some sectors of the nation, education sector inclusive. The interference of so many things such as negative influence of politics, financing the Nigerian educational sector prior to covid-19 pandemic, the nation seems to be experiencing the challenge of underfunding despite enormous funds usually allocated to the sector yearly. In fact in Africa generally, financing situation during COVID-19 is worse because of pre-existing challenges. In an account of World Bank (2020), prior to COVID-19 pandemic, 258 million primary and secondary-school learners were out of school, more than half of all 10-year-old children in low and middle-income countries unable to read and understand a simple text. In sub-Saharan Africa, this “learning poverty” figure was close to 90% (World Bank, 2020). Learning loss may possibly create demand for more financial allocations to education. An analysis of the impact of COVID-19 on learning by Al-Samarrai, 2020; Azevedo, (2020) revealed that covid-19 is likely to push 10 out of every 100 children in school into the learning poverty bracket in low and middle-income countries. Poor economy in the underdeveloped and developing countries like Nigeria, disturbance of national service delivery systems (as seen in Liberia and the effect of Ebola), overdue internal conflicts and land disputes in some communities in Africa seems to have weakened education system service delivery (case studies of Cameroon and South Sudan, parts of Central Africa, coupled with insurgency in the northern Nigeria and Somalia.

The sudden outbreak of COVID-19 worsened the challenges facing the finance of education in Nigeria. Adelakun (2021) in an attempt to explain the challenges of funding education in Nigeria said that rate of underfunding education in Nigeria is on the high side due to the economic meltdown the nation experience coupled with coronavirus (COVID-19) pandemic

challenges which exposed the Nigeria education system to a lot of setback since the nation was not prepared for such occurrence. This led to complete shutdown of schools at various levels in six (6) months without any progressive move in the system. To cope with the pandemic the alternative learning methods such as e-learning channels was taken to which is capital intensive in nature, unfortunately few out of the private schools in Nigeria were able to fit into the development while the government own schools could not. Adedokun (2020) posited that the development of e-learning in teaching and learning was unable to get down to government universities because the period of the pandemic lockdown came immediately after the academic staffs of universities union declared indefinite strike action as a result of unmet demands from the government; which took almost a year. Nobody knows the lasting effect of covid-19 on the nation's development. He said over the years there has been unending battles between the Federal Government and Academic Staff Union of Universities (ASUU) which usually resulted to the shutting of the universities for weeks and months at times.

ADEA, AU/CIEFFA and APHRC (2021), pointed out some of the main challenges associated with finance which include:

- Inadequate resources to reach all children in need of infrastructure to support continuity of learning, provision of WASH facilities, and expansion of spaces as schools reopen
- Over reliance on external funding for emergency response especially for the hard-hit economies. Such resources are targeted (and sometimes ring-fenced) and, while they close critical financing gaps, they cannot be expected to adequately meet all education needs in times of crisis. The dampening effects of COVID-19 on economic growth in the majority of countries, and the resulting increase in budget deficits. This is likely to result in budget reallocation to public health areas and cuts in key sectors, including education.
- The pressure of competing national priorities such as debt repayment, health and security, and recurrent expenditures, such as public sector salaries, which hamper effective financial responses in the education sector.

According to Adedokun (2020), the sudden disruption of the education system in Nigeria as a result of the pandemic led the government, individuals, parents, ministries of education at various levels and other concerned personnel to have change in the plans and strategies to finance the education of their children and the education system at large. He explained that there is no hesitation that the school calendar will be extended, which may lead to extra payments of schools fees at various levels of the educational system during and after the covid-19 pandemic lockdown. Also in Nigeria, owing to the fact that virtual learning became the order of the day, some parents had no choice than to procure, android tablets, browsing phones, laptops, television cables charges and other relevant means of ICT, this is to ensure that their children are in line with the innovation of the online classes at various levels which was designed for teachers to reach out to their students. Adedokun (2020) opined that most of the developing private schools in Nigeria could not manage to pay their staffs during the period of lockdown because students were not in school, some have not paid the school levies before the emergence of the pandemic leading to school proprietors not having access to inflow of income to provide for the welfare of their staffs, in fact there was panic that private some schools in Nigeria may not be able to survive and keep existing after the pandemic lockdown. Even when there is a standing order of no work

no pay in Nigeria, governments at some levels during the lockdown the still ensured uninterrupted payments of staff in schools, ministries of education without working for their earnings during the pandemic lockdown. No doubt, the expenses run as workers payment during the pandemic lockdown are mere gifts and not payment for the work done, this on the long run have effect on the finance of the education in Nigeria because the working time does not reckon with the staffs payment. Although this developmental is nobody's fault because no one could have predicted the world will face this great challenge. In an attempt to ensure proper welfare of workers during the pandemic lockdown who are the oil lubricating the engine of the nation's economy, the government at various levels embarked on socio needs for the welfare of staffs and students, thereby making use of cost that could have been used for procuring adequate facilities and implementation of educational plans. The sad truth about this is that if it persists, it may have severe impacts on the commitment of governments towards financing of education system in the face of competing demands from health sectors, government owned business enterprises and other sectors serving vulnerable part of the country.

Conclusion

The successful implementation of educational policy or plans, requires that there should be adequate funds that would complement the intended plans, unfortunately Nigeria seem to be struggling with meeting the target of educational finance before the emergence of covid-19 pandemic, it seem worse now that health sector in an attempt to eradicate covid-19 pandemic now receive more attention than other sector. The long expected funding supports for the educational sector after the covid-19 pandemic lockdown seem not to have been given priority or adequate attention till date. There is the great anticipation that Nigeria would rise up to seriously tackle the challenges the impact of Covid-19 has brought on financing of the educational sector and again take her place in the development of the world at large.

Recommendation

Based on the above conclusions, the following recommendations were made as the way forward:

- Government, agencies and concerned personnel should look for alternative sources to finance the education sector to complement the national budget allocated to Education to meet its rising needs , for example schools can invest more into school farms, sells the farm produce and use it for further developments of their schools. This will lessen the financial burden on the government.
- Parents should endeavour to make expected payments when due. The era of free education should be put behind, and it should be noted that no matter the cost placed on education, the money can never be enough because education is a dynamic phenomenon with different units and perspectives. Therefore all hands should be on desk to ensure that the quality of education is maintained.
- Students are advised to comply with the basic school rules and regulations to hold back the spread of covid-19 in Nigeria, to prevent further interruption caused by the covid-19 pandemic on educational finance and sustainable development.

- Adequate security measures should be made available in the educational sector to protect lives and properties; this will prevent wastage caused by insurgencies and social vices in the educational sector.
- Government should ensure embracement of information technology as a cost-effective tool to improve educational reach in Nigeria.

References

- Adelakun I.S. (2020). Coronavirus (COVID-19) and Nigerian education system: impacts, management, responses, and way forward. *International Technology and Science Publications* Volume3, Issue 4, 2020 ISSN: 2617-4588 DOI: <https://doi.org/10.31058/j.edu.2020.34009>
- Adelakun I.S. (2021). The concept of e-learning amid coronavirus (covid-19) pandemic in nigeria: issues, benefits, challenges, and way forward. International Institute of Academic Research and Development: *International Journal of Education and Evaluation* Vol.7. No. 3, 2021 E-ISSN 2489-0073 P-ISSN 2695-1940 www.iiardpub.org
- Adelakun I.S. (2021). Understanding education finance for socio-economic and political emancipation. *International Journal of Educational Management (IJEM)*, Unilorin Vol.19, No.2, 2021
- Adelakun, I.S. (2020). Relationships between institutional development and sustainable-economic development in Nigeria; Issues, Challenges and Way Forward. *Kampala International University Journal of Humanities*. Volume 5(2). KIUJHU/062020/5-2/004.
- Adesina, S (1977) Planning and educational development in Nigeria Lagos: The Academic Press, 10, 24, 129.
- Adesola, A O. (1991) “The Nigerian university system: meeting the challenges of growth in a depressed Economy.” *Higher Education* 21, (1), 30.
- Adesua, A (1981) “Education finance in Nigeria” in *Introduction to educational planning* S. Adesina (ed) Ile-Ife, University of Ife Press, 115. 122.
- Adeyemi, T.O. (2011). Financing of education in Nigeria: An analytical review. *American Journal of Social and Management Sciences* Issn Print: 2156-1540, Issn Online: 2151-1559, Doi:10.5251/Ajsms.2011.2.3.295.303, [Http://Www.Scihub.Org/Ajsms](http://Www.Scihub.Org/Ajsms)
- Al-Samarrai, S. (2020). The impact of the COVID-19 pandemic on education financing. The World Bank Group. <http://pubdocs.worldbank.org/en/734541589314089887/Covid-and-Ed-Financefinal.pdf>
- Anifowoshe, O. Et al. (2020). Impact of covid-19 on Sub-Saharan Africa. Preprints doi:10.20944/preprints202007.0027.v1 www.preprints.org
- Association for the Development of Education in Africa (ADEA), African Union’s International Centre for Girls’ and Women’s Education in Africa (AU/CIEFFA) and African Population and Health Research Center (APHRC) (2021). *Financing Education in*

- Africa during the COVID-19 Pandemic.* www.adeanet.org/en/kix-observatory
kixobservatory@adeanet.org and kixobservatory@cieffa.org
- Barro RJ (2015). Inflation and Economic Growth. NIBER Working Paper 5326, National Bureau of Economic Research.
- Blejer M.I and Khan M.S (1984). Government Policy and Private Investment in Developing Countries. IMF Staff Papers 31(2):379-403. Retrieved from <http://www.palgravejournals.com/imfsp/journal/v31/n2/full/imfsp> at 3.34a.m 15/03/2020.
- Central Bank of Nigeria (1998) *Annual Report and Statement of Accounts*, Abuja: Central Bank of Nigeria, 61, 129.
- Central Bank of Nigeria (1999) *Annual Report and Statement of Accounts*, Abuja: Central Bank of Nigeria, 38, 77, 92.
- Central Bank of Nigeria (2000) *Annual Report and statement of accounts*, Abuja: Central Bank of Nigeria 53, 103 - 104, 130
- Central Bank of Nigeria (2017). Gross Fixed Capital Formation in Nigeria. CBN Statistical Bulletin 2017.
- Colclough. C, Al-Samarrai. S, Rose. P, and Tembon. M (2003) *Achieving education for all in Africa: Costs, Commitment and Gender*, London: Ash gate.
- Ihugba, Okezie A, Ukwunna, Joseph C. and Obiukwu Sandralyn (2019). Government education expenditure and primary school enrolment in Nigeria: An impact analysis. *Journal of Economics and International Finance.* <http://www.academicjournals.org/JEIF>. April 12 2020
- London, N. A (1993) “Why education projects in developing countries fail: A case study” *International Journal of Educational Development* 13, (3), 265-275.
- Mankiw N.G, Romer D, and Weil D.N (2002). A Contribution to the Empirics of Economic Growth. *Quarterly Journal of Economics* 107(2):407-437.
- McGinn, N, Schiefelbein, E, & Warwick, D (1979) “Educational Planning as Political Process: Two Case Studies from Latin America” *Comparative Education Review*.23, 218.
- Mgbekem, S. J. A. (2017). *Management of University Education in Nigeria*. Calabar: Unical press.
- National Health Commission of China. 2020a. The Diagnosis and Treatment Protocol for Novel Coronavirus Pneumonia (interim sixth edition). Available online: <http://www.gov.cn/zhengce/zhengceku/2020-02/19/content5480948.htm> (accessed on 11th May 2021).
- Okwuosa and Modibbo (2021). Education financing in Nigeria and the impact of the COVID-19 pandemic. *Global Partnership for Education*. Accessed on May 25, 2021. <https://www.globalpartnership.org/blog/education-financing-nigeria-and-impact-covid-19-pandemic>

- Onigbinde.O, Akeni. A, Olaleye. O, Onemano.D, Adeniyi. S, and Okeowo. G. (2020) 2021 *Proposed Budget: A Quick Review*. Accessed on May 25, 2021 <https://yourbudget.com/wp-content/uploads/2020/12/2021-Budget-Analysis-Proposed.pdf>
- Reamers, F. (1990) “The impact of the debt crisis on education in Latin America: Implication for educational planning” *Prospects*, XX, (4), 540.
- World Bank (2020). In times of COVID-19, the future of education depends on the provision of water, sanitation, and hygiene services. Available from <https://blogs.worldbank.org/water/timescovid-19-future-education-depends-provision-water-sanitation-and-hygiene-services>.
- Zhong, B.L., Luo, W., Li, H.M., Zhang, Q.Q., Liu, X.G., and Li, W.T. (2020). Knowledge, Attitudes, and practices towards COVID-19 among Chinese residents during the rapid riseperiod of the COVID-19 outbreak: a quick online cross-sectional survey. *International Journal of Biological Science*, 16(10), 1745-1752.