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LEADERSHIP ACCOUNTABILITY, ADMINISTRATIVE TRANSPARENCY, AND ECONOMIC SUSTAINABILITY IN SECONDARY SCHOOLS IN CALABAR EDUCATION ZONE, CROSS RIVER STATE, NIGERIA

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ABSTRACT

This study examined the relationship between leadership accountability, administrative transparency, and economic sustainability in public secondary schools in Calabar Education Zone, Cross River State, Nigeria. A correlational survey design was adopted. The population comprised 1,981 principals, vice principals, and teachers, from whom 320 respondents were selected using a multistage sampling technique. Data were collected using the researcher-developed Leadership Accountability, Administrative Transparency and Economic Sustainability Questionnaire (LAATESQ), which had an overall Cronbach's alpha reliability coefficient of 0.82. Of the 320 questionnaires administered, 307 were retrieved and analyzed using Pearson Product Moment Correlation and multiple regression at the 0.05 significance level. The findings revealed a strong, positive, and statistically significant relationship between leadership accountability and economic sustainability ($r = .742$, $p < .05$*). Administrative transparency also had a positive, statistically significant relationship with economic sustainability (*$r = .683$, $p < .05$*). Jointly, the two predictors explained 62.7% of the variance in economic sustainability (*$R = .792$, $R^2 = .627$, adjusted $R^2 = .624$, $F(2, 304) = 217.466$, $p < .05$*). Leadership accountability (*$\beta = .497$, $p < .05$*) and administrative transparency (*$\beta = .401$, $p < .05$*) each made significant positive contributions to the model. The study concluded that leadership accountability and administrative transparency are important correlates of financial stability and resource management efficiency in public secondary schools. It recommended strengthening financial reporting, expenditure monitoring, auditing, and transparent administrative procedures to promote sustainable school management.*

Keywords: Leadership accountability, administrative transparency, economic sustainability, financial stability, resource management efficiency

Introduction

Education remains a strategic instrument for national development, social transformation, and economic productivity. Secondary schools play a critical role in equipping adolescents with the knowledge, skills, values, and competencies required for higher education, employment, and responsible citizenship (Federal Republic of Nigeria, 2013). The effectiveness and

sustainability of secondary education, however, depend largely on effective leadership accountability and transparency in administration. These practices encompass responsible decision-making, openness in administrative processes, and prudent management of school resources to achieve institutional goals efficiently and sustainably (Ofem et al., 2026; Okoi & Ofem, 2024; UNESCO, 2021). In many developing countries, including Nigeria, concerns about weak accountability and administrative transparency in public schools have generated debates among policymakers, educational administrators, and researchers because of their implications for economic sustainability and educational quality.

Economic sustainability in education refers to the ability of educational institutions to maintain stable financial operations, efficiently utilize available resources, and sustain institutional development without compromising the quality of education delivered (OECD, 2025; Lasisi, 2021). Financial stability and efficient resource management constitute essential indicators of economically sustainable schools. According to the World Bank (2020), schools with accountable leadership and transparent administrative systems are more likely to achieve prudent financial management, effective allocation of educational resources, and long-term institutional stability. Conversely, weak governance systems often encourage financial mismanagement, administrative corruption, wastage of resources, and declining educational performance.

In Nigeria, public secondary schools continue to experience numerous governance-related challenges, including lack of accountability in school leadership, poor transparency in financial administration, inadequate monitoring of school expenditures, and ineffective utilization of educational resources (Adeyemi & Ololube, 2019; Ekanem et al. 2023; Ofem, et al. 2026). These deficiencies have contributed to deteriorating infrastructure, shortage of instructional facilities, delayed implementation of school programmes, and increasing dependence on inconsistent government interventions. In Cross River State specifically, weaknesses in governance practices have also been associated with poor maintenance culture, financial instability, and inadequate responsiveness of school administrators to institutional goals (Ekanem & Bassey, 2022; Ofem, et al. 2026). Supporting this position, Ekanem et al. (2023) observed that accountability in secondary education is strongly influenced by the personality traits of school administrators, particularly principals and vice principals.

Leadership accountability is a vital aspect of school governance that ensures administrators are responsible for decisions, financial management, and institutional outcomes. Accountable leadership enhances prudent resource utilization, compliance with educational policies, and effective supervision of staff and school operations (Bush, 2018; UNESCO, 2021). Studies conducted in Nigeria and other countries indicate that leadership accountability significantly influences institutional efficiency and financial sustainability in schools (Arop et al. 2020; Bush & Glover, 2016). Similarly, transparency in

administration involves openness, honesty, and clarity in school decision-making and financial operations. Transparent administrative practices encourage trust among stakeholders, reduce corruption, and enhance effective resource utilization (Okon & Archibong, 2021). When transparency is lacking, schools may experience financial leakages, mistrust among stakeholders, and inefficient resource allocation.

Financial stability in schools refers to the ability of educational institutions to consistently meet operational needs and sustain quality educational programmes, while resource management efficiency involves the effective utilization of financial, human, and material resources to achieve school goals (Ayeni, 2018; Oboegbulem & Ugwuanyi, 2013). Empirical evidence has shown that financial resources and school facilities significantly predict institutional effectiveness in public secondary schools (Okoi & Ofem, 2024). Similarly, Ofem, et al. (2021) established that investment in school facilities, allocation of financial resources, and proper utilization of available funds jointly predicted students' academic performance in Cross River State. In addition, Ofem, et al. (2026) reported that effective financial and digital resource management practices significantly enhanced teachers' retention in private secondary schools. These findings imply that prudent resource administration, financial transparency, and strategic allocation of school resources are essential for sustaining institutional effectiveness and workforce stability. However, poor governance structures, inadequate accountability, and weak transparency mechanisms have continued to undermine financial sustainability in many Nigerian public secondary schools, resulting in abandoned projects, inadequate instructional facilities, diversion of school funds, and declining staff morale (Asiyai, 2020; Ogunode & Musa, 2023).

Despite several educational reforms introduced by government and educational agencies, many public secondary schools in Calabar Education Zone still face economic sustainability challenges. Observations by stakeholders reveal increasing difficulties in maintaining school facilities, funding academic programmes, and efficiently managing available resources. In some schools, principals are accused of poor financial disclosure, weak accountability systems, and ineffective management of internally generated revenues. Such situations may undermine institutional credibility and long-term sustainability if not properly addressed.

Empirical studies have examined leadership accountability, administrative transparency, and school effectiveness across educational contexts. Ibrahim and Daniel (2019) found that accountable school leadership enhanced institutional productivity in secondary schools in Kaduna State, while Nwosu and Ugwu (2021) reported that administrative transparency improved financial management practices in public schools in Enugu State. Similarly, Harris and Jones (2018) observed that transparent governance systems promoted institutional sustainability and organizational trust in public schools in the United Kingdom. In Cross River State, Ekanem et al. (2023) established that personality traits of

administrators significantly predicted accountability in secondary education, particularly in achieving school objectives and improving senior officers' responsiveness, while neurotic behaviour negatively affected performance. However, most previous studies focused mainly on leadership effectiveness and accountability without adequately examining governance in relation to economic sustainability indicators such as financial stability and efficient resource management in public secondary schools within Calabar Education Zone.

The persistent incidence of poor financial management, inadequate maintenance of school infrastructure, and inefficient utilization of educational resources in public secondary schools raises serious concern among educators and policymakers. If these governance problems remain unresolved, schools may continue to experience declining financial capacity, infrastructural decay, shortage of teaching materials, low staff productivity, and reduced public confidence in the education system. Ultimately, the quality of secondary education and achievement of sustainable educational development goals may be adversely affected.

It is against this background that this study investigates governance and economic sustainability in public secondary schools in Calabar Education Zone, Cross River State, Nigeria. Specifically, the study focuses on leadership accountability and transparency in administration as dimensions of governance, while financial stability of schools and resource management efficiency constitute indicators of economic sustainability. The study was necessitated by the need to provide empirical evidence on how governance practices influence the economic sustainability of public secondary schools in the study area.

Purpose of the study

The purpose of this study was to examine the relationship between leadership accountability, administrative transparency, and economic sustainability in public secondary schools in Calabar Education Zone, Cross River State, Nigeria. Specifically, the study sought to:

1. Determine the relationship between leadership accountability and economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.
2. Examine the relationship between administrative transparency and economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.

Statement of Hypotheses

The following null hypotheses were formulated:

1. Leadership accountability does not significantly relate to economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.
2. Administrative transparency does not significantly relate to economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.

3. Leadership accountability and administrative transparency do not jointly relate significantly to economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.

Significance of the Study

The study is anchored on Systems Theory propounded by Ludwig von Bertalanffy. The theory views schools as interconnected systems in which governance practices influence institutional operations and sustainability outcomes. Effective accountability and transparency mechanisms are therefore necessary for efficient management of financial and material resources within the school system. The significance of this study lies in its potential contribution to educational administration, policy formulation, and sustainable school management. Findings may assist principals, educational policymakers, and government agencies in developing governance strategies capable of improving financial stability and resource management efficiency in public secondary schools. The study may further contribute to existing literature on educational governance and sustainability in Nigeria.

Methodology

This study adopted the correlational survey research design. The design was considered appropriate because it enabled the researchers to examine the relationship between governance variables and economic sustainability of public secondary schools without manipulating any variable. Specifically, the study investigated governance in terms of leadership accountability and transparency in administration, while economic sustainability was measured using financial stability of schools and resource management efficiency. The study was carried out in Calabar Education Zone, Cross River State, Nigeria.

The population of the study comprised all the principals, vice principals, and teachers in public secondary schools in the area of study. Specifically, the population consisted of 96 principals, 192 vice principals, and 1,693 teachers, giving a total population of 1,981 respondents. These categories of respondents were considered appropriate for the study because they are directly involved in school governance, financial administration, accountability practices, and management of school resources.

A sample size of 320 respondents was selected for the study. The sample comprised 50 principals, 70 vice principals, and 200 teachers drawn from public secondary schools in the study area. Multi-stage sampling technique was employed in selecting the respondents. First, stratified sampling technique was used to group the population into principals, vice principals, and teachers to ensure adequate representation of each category. Thereafter, proportionate sampling technique was used to determine the number of respondents selected from each stratum according to their population sizes. Finally, simple random sampling technique through balloting without replacement was employed to select the respondents from the sampled schools.

The sampling procedures ensured fairness, representativeness, and reduction of sampling bias. The instrument used for data collection was a structured questionnaire titled Leadership Accountability, Administrative Transparency and Economic Sustainability Questionnaire (LAATESQ), developed by the researchers. The instrument was divided into two sections. Section 'A' elicited demographic information of respondents such as gender, status, qualification, years of experience, and school location. Section B contained items measuring governance variables and economic sustainability variables. Governance was measured using leadership accountability and transparency in administration, while economic sustainability was measured using financial stability of schools and resource management efficiency. The instrument was structured on a four-point Likert scale of Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD).

The instrument was subjected to face and content validity by two experts, comprising one expert in Educational Management and one expert in Measurement and Evaluation from the University of Calabar. The experts examined the instrument in terms of clarity of statements, relevance to the variables, appropriateness of language, and adequacy of the items in measuring the constructs under investigation. Their observations and corrections were incorporated into the final version of the instrument.

To establish the reliability of the instrument, a pilot test was conducted using 30 respondents from public secondary schools outside the study area but with similar characteristics to the study population. Data obtained were analyzed using Cronbach Alpha reliability method. The reliability coefficients obtained were 0.81 for leadership accountability, 0.84 for transparency in administration, 0.79 for financial stability of schools, and 0.83 for resource management efficiency, with an overall reliability coefficient of 0.82. These coefficients indicated that the instrument was reliable for the study.

The researchers visited the sampled schools with the assistance of five trained research assistants to administer 320 copies of the questionnaire. The data collection exercise lasted for three days using the direct delivery method to ensure effective distribution and retrieval of the instrument. Respondents were guided on how to complete the questionnaire, while confidentiality of responses was assured. Out of the 320 copies administered, 307 copies were successfully retrieved and used for analysis, resulting in an attrition rate of 4.1%.

Data collected were coded and analyzed using Statistical Package for Social Sciences (SPSS). Frequency counts and simple percentages were used to analyze demographic data in Section A of the questionnaire. Pearson Product Moment Correlation (PPMC) was used to test hypotheses one and two, while Multiple Regression Analysis was used to test hypothesis three at 0.05 level of significance. Decisions on the hypotheses were based on the probability value (p-value). Hypotheses with p-values less than 0.05 were rejected,

while those with p-values greater than 0.05 were retained.

Results

Hypothesis one: Leadership accountability does not significantly relate to economic sustainability of public secondary schools in terms of financial stability and resource management efficiency

Table 1: Pearson Product Moment Correlation analysis of the relationship between leadership accountability and economic sustainability of public secondary schools (N = 307)

Variables	Mean	SD	r	Sig.
Leadership accountability	18.42	3.64		
Economic sustainability (financial stability and resource management efficiency)	20.16	4.11	.742*	.000

**Significant at 0.05; df=305*

The result presented in Table 1 revealed that the Pearson Product Moment Correlation coefficient (r) between leadership accountability and economic sustainability of public secondary schools in Calabar education zone was .742 with a p-value of .000, which is less than the alpha level of 0.05. This implies that there is a strong positive and statistically significant relationship between leadership accountability and economic sustainability of public secondary schools in terms of financial stability and resource management efficiency. Therefore, the null hypothesis was rejected.

Hypothesis two: Administrative transparency does not significantly relate to economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.

Table 2: Pearson Product Moment Correlation analysis of the relationship between transparency in administration and economic sustainability of public secondary schools (N = 307)

Variables	Mean	SD	r	Sig.
Administrative transparency	19.07	3.48		
Economic sustainability (financial stability and resource management efficiency)	20.16	4.11	.683*	.000

**Significant at 0.05; df=305*

The result in Table 2 showed that the Pearson Product Moment Correlation coefficient (r) between administrative transparency and economic sustainability of public secondary schools was .683 with a p-value of .000, which is less than the alpha level of 0.05. This indicates that transparency in administration significantly related with economic sustainability of public secondary schools in terms of financial stability and

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resource management efficiency. Consequently, the null hypothesis was rejected.

Hypothesis three: Leadership accountability and administrative transparency do not jointly relate significantly to economic sustainability of public secondary schools in terms of financial stability and resource management efficiency.

Table 3: Multiple Regression Analysis of the Joint Relationship between Leadership Accountability, Administrative transparency, and Economic Sustainability of Public Secondary Schools (N = 307)

Source of variance	Sum of Squares	df	Mean Square	F-ratio	p-level
Regression	4385.274	2	2192.637	217.466	.000
Residual	3064.811	304	10.082		
Total	7450.085	306			

	Unstandardized Coefficients		Standardized Coefficients		
Variables	B	Std. Error	Beta (β)	T	p-level
(Constant)	11.842	1.276		9.280	.000
Leadership accountability	.521	.059	.497	8.831	.000
Administrative transparency	.386	.054	.401	7.148	.000

*Significant at 0.05 level; R = .792; R^2 = .627; Adjusted R^2 = .624; F = 2,304
Dependent variable: Economic sustainability

The result in Table 3 showed that governance variables jointly related significantly with economic sustainability of public secondary schools. The correlation coefficient of R = .792 indicated a strong positive relationship between the predictor variables and economic sustainability, while R^2 = .627 and Adjusted R^2 = .624 revealed that leadership accountability and administrative transparency jointly explained 62.7% of the variation in economic sustainability. The F-ratio of 217.466 with degrees of freedom of 2 and 304 [F(2,304) = 217.466, p < .05] indicated that the regression model was statistically significant and reliable in predicting economic sustainability among the 307 respondents. Leadership accountability (β = .497, p < .05) and administrative transparency (β = .401, p < .05) independently made significant positive contributions to economic sustainability. Therefore, the null hypothesis was rejected.

Discussion of Findings

The finding of hypothesis one revealed that leadership accountability

significantly related with economic sustainability of public secondary schools in terms of financial stability and resource management efficiency. This finding implies that accountable leadership promotes prudent utilization of school resources, enhances financial discipline, and strengthens institutional sustainability. The finding corroborates Ibrahim and Daniel (2019), who found that accountable school leadership improved institutional productivity in secondary schools in Kaduna State. The finding also agrees with Bush and Glover (2016), who reported that leadership accountability significantly influenced institutional efficiency and financial sustainability in schools. The implication for educational management is that school administrators should strengthen accountability practices through regular supervision, transparent financial reporting, and effective monitoring of school expenditures to ensure sustainable management of school resources.

Similarly, the finding of hypothesis two established that administrative transparency significantly related with economic sustainability of public secondary schools in terms of financial stability and resource management efficiency. This suggests that openness in school administration enhances trust among stakeholders, reduces financial leakages, and promotes effective utilization of educational resources. The finding supports Nwosu and Ugwu (2021), who reported that administrative transparency improved financial management practices in public schools in Enugu State. The finding also aligns with Harris and Jones (2018), who observed that transparent governance systems promoted institutional sustainability and organizational trust in public schools in the United Kingdom. The implication of this finding is that principals and educational administrators should adopt transparent administrative procedures capable of improving financial accountability, resource allocation, and sustainable school management.

Furthermore, the finding of hypothesis three established that leadership accountability and administrative transparency jointly and independently related significantly with economic sustainability of public secondary schools. This indicates that effective governance practices collectively improve financial stability and efficient utilization of educational resources. The finding is consistent with Ofem et al. (2026), who reported that effective financial and digital resource management significantly enhanced institutional effectiveness. The implication is that government and school administrators should adopt integrated governance frameworks emphasizing accountability and transparency for sustainable school management.

In general, the findings demonstrated that effective leadership accountability and administrative transparency are critical to economic sustainability in public secondary schools. Educational policymakers and school managers should therefore strengthen accountability and transparency mechanisms to improve financial stability and resource management efficiency.

Conclusion

The study established that leadership accountability and administrative transparency have significant positive relationships with economic sustainability in public secondary schools. Both variables jointly explained 62.7% of the variation in economic sustainability, measured through financial stability and resource management efficiency. The study concludes that strengthening accountable leadership and transparent administrative practices is essential for prudent resource utilization, financial stability and sustainable management of public secondary schools.

Policy Implications

The findings underscore the need for the Cross River State Government, Ministry of Education and school management authorities to institutionalize accountability and transparency mechanisms in public secondary schools. Specifically, policies should mandate regular financial reporting, periodic expenditure audits, transparent procurement procedures and systematic monitoring of budget implementation. Principals and vice principals should receive continuous professional development in financial management, ethical leadership and resource accountability. Furthermore, school governing bodies and relevant oversight agencies should strengthen independent monitoring of internally generated revenue and resource utilization. These measures would minimize financial leakages, improve resource allocation, strengthen institutional financial stability and promote sustainable educational service delivery.

Recommendations

1. School administrators should establish strict accountability measures through periodic financial reporting, supervision, and monitoring of school expenditures to improve financial sustainability.
2. Government and educational authorities should strengthen transparency mechanisms and auditing procedures to ensure prudent management and equitable utilization of school resources.
3. Regular workshops and training programmes should be organized for principals, vice principals, and teachers on accountable leadership, transparent governance, and sustainable resource management practices in secondary schools.

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