

Administrators' Financial Management Techniques and the Sustainability of Secondary Education in Calabar Education Zone in the Post-Fuel Subsidy Removal Era

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Abstract
This study investigated administrators' financial management techniques and the sustainability of secondary education in Calabar Education Zone in the post-fuel subsidy removal era. Specifically, the study examined the relationship between the financial budgeting technique, alternative funding technique of school administrators and the sustainability of public secondary education. The survey research design was adopted. The population comprised all 261 public secondary school administrators in 87 schools in Calabar Education Zone, Cross River State. The census approach was employed. Data were collected using an instrument titled *Administrators' Financial Management Techniques and Sustainability of Secondary Education Questionnaire (AFMTSSEQ.* It was structured on a four-point Likert scale of SA, A, D, and SD. The instrument was validated by experts in Educational Management and Measurement and Evaluation at the University of Calabar. The reliability was established through a pilot study using Cronbach's alpha, and it yielded a coefficient index of of 0.82. Data analysis was done using the Pearson Product Moment Correlation (PPMC) at the 0.05 level of significance. The findings revealed that administrators financial budgeting technique and alternative funding technique each had a significant positive relationship with the sustainability of secondary education in Calabar Education Zone, Cross River State. The study concluded that school administrators' financial management techniques are associated with the sustainability of secondary education, particularly in the period following fuel subsidy removal. It recommended that school administrators should ensure prudent financial management through effective budgeting and strengthen partnerships with Parent-Teacher Associations (PTAs) and alumni associations to mobilize additional funds needed to promote the sustainability of secondary education.

Keywords: Financial Management Techniques, Budgeting, Alternative Funding, Sustainability, Secondary Education, Fuel Subsidy Removal

Introduction

The post-fuel subsidy removal era in Nigeria has led to high cost of goods and services, and increased financial strain on households and public institutions. As the demand for education increases the removal of petrol subsidy has continue to impact the management schools. One level of education that is in high demand in Nigeria is secondary education as it serves as the bridge between primary and tertiary education. Consequently, secondary schools are expected to prepare students adequately with knowledge, attitude, relevant academic and vocational skills for responsible adulthood (Obona *et al*., 2025; Okolo *et al*., 2025; Egbo *et al*., 2025; Ataben *et al*., 2026) [5, 9, 16, 17]. Indeed, the federal government of Nigeria's policy for the removal of

fuel subsidy in 2023 had and continue to have serious implications on the management of education in general and secondary in particular.

Prior to the removal of the fuel subsidy, there had been growing concerns surrounding the increasing financial pressure that the fuel subsidy was causing. In order to subsidise Premium Motor Spirit (PMS) which is commonly referred to as petrol, large amounts of money were being spent yearly by the Nigerian government. This caused concerns about the amount of money being spent on essential areas such as education. Therefore, in order to address this issue, President Bola Ahmed Tinubu announced on the 29th May 2023 during his inauguration as President of the Federal Republic of Nigeria that the fuel subsidy would be removed. The removal of fuel subsidy refers to the discontinuation of financial assistance that has been provided by the government in order to lower the price of petroleum products. Ogunode *et al* (as cited in Ogunode & Ojochenemi 2032) define subsidy removal as making the decision to stop providing subsidies to goods and services by the government or relevant institutions. This has led to a significant change in the petroleum pricing policy within Nigeria and has been one of the most significant economic reforms in Nigeria in recent times. As a result, significant increases have occurred to the prices of petrol throughout the country. The average price of petrol at the pumps has increased from around ₦189 to ₦500 per litre (Ogunode & Ojochenemi, 2032). This has caused significant economic implications. Increases in transportation costs, prices of goods and services, effects on household spending and increased costs at educational institutions. Therefore, maintaining public secondary education for sustainability following the removal of the fuel subsidy is now a significant concern. School managers and administrators must implement effective financial management strategies in order to make the most of their resources.

In this study, the sustainability of public secondary education refers to the capacity of secondary schools to provide accessible, equitable, and quality education to present learners while preserving the resources needed to meet the educational needs of future generations. Obona *et al*. (2025) [17] explain that educational sustainability involves meeting current and future educational needs without depleting resources, undermining equity, or compromising standards. This aligns with the World Commission on Environment and Development (1987) [29], which emphasises meeting present needs without compromising the ability of future generations to meet their own needs. Similarly, UNESCO (2020) [27] highlights the importance of equipping learners with the knowledge, skills, values, and attitudes required to make informed and responsible decisions that promote environmental sustainability, economic viability, and social equity. Wizor *et al*. (2026) [28] asserts that the Nigerian educational system is structured to provide learning opportunities at different levels, with the broad objectives of promoting individual development, human capacity building, and national advancement. Therefore, sustaining public secondary education requires the effective use of available resources to maintain educational access, equity, and quality over time.

The sustainability of secondary education is essential for ensuring equitable access to quality education, developing a skilled workforce, and promoting long-term socioeconomic development. It also depends on schools' ability to maintain effective teaching and learning despite changing economic conditions. In Nigeria, the removal of the fuel subsidy has introduced additional economic pressures that affect the financing, administration, and daily operations of secondary schools. Rising costs of transportation, electricity, instructional materials, maintenance, and other essential services have increased the financial demands on school management. Ogunode and Ojochenemi (2032) observed that subsidy removal has adversely affected the administration of educational institutions in Nigeria, with increased operating expenses disrupting established patterns of school administration, teaching, and learning. The effects extend beyond schools to households, as rising transportation and living costs constrain parents' ability to finance their children's education.

Since the removal of the fuel subsidy in May 2023, it was observed that the pump price of Premium Motor Spirit (PMS) has continued to rise and fluctuate across Nigeria. Whereas petrol sold for an average of about ₦189 per litre before the policy was implemented, it was retailing at approximately ₦1,300 – ₦1,400 per litre in most filling stations by July–August 2026. This represents an increase of over 600 percent in the pump price of petrol. The sharp increase in fuel prices triggered a corresponding rise in the prices and has compounded the challenges associated with high unemployment, inflation, and declining household purchasing power (Darlington & Monday, 2023) [8]. As transportation prices increased, the cost of living also escalated. These conditions have negatively affected teacher welfare, professional development, and have implications for the quality and sustainability of educational service delivery (Sani, 2024; Abdullahi *et al*., 2025) [1, 25]. Furthermore, Okolo *et al*. (2025) [16] observe that secondary education in Nigeria continues to face persistent structural and systemic challenges, including inadequate access to learning resources and digital technologies, deteriorating school infrastructure, and insufficient public investment in educational innovation. The economic pressures associated with fuel subsidy removal have further aggravated these existing challenges by increasing the financial burden of managing schools and limiting the resources available for quality educational service delivery.

The removal of fuel subsidies has presented greater financial challenges for public secondary schools in Calabar Education Zone, Cross River State. There have been increases in the cost of electricity, building maintenance, teaching materials and other resources which has made it challenging for school administrators to ensure that maintenance can be provided to the schools. This causes problems with maintaining buildings, providing enough resources for teaching and learning and developing teachers. There are already current issues with overcrowded classes, lack of teaching resources and digital resources and poor learning facilities. For secondary education to be able to continue and prosper, it is important that school administrators are using effective financial management techniques. The Cross River State Government have implemented methods to overcome the issues in education. They have provided educational resources, recruited qualified teachers, invested in developing teachers, provided digital training and improved education management (Cross River State Government, 2025a, 2025b) [6, 7]. Whilst this shows that the government are trying to improve education, due to rising inflation and cost, this may limit how effective they are. School administrators

must ensure that they are carrying out effective financial management techniques to maximise the resources that they have. This investigation will look at the financial management techniques used by school administrators and how sustainable secondary education is in Calabar Education Zone, Cross River State.

Financial management techniques are the methods and strategies school administrators use to plan, allocate, and control available financial resources to achieve educational objectives. The effective utilization of funds can enable school administrators to prioritise essential school needs, minimise waste, and ensure that limited funds are directed towards activities that support teaching and learning. These techniques have become particularly important in the post-fuel subsidy removal era, as rising prices of goods and services have increased the cost of running public secondary schools. Under these economic conditions, administrators must adopt appropriate financial strategies to maintain educational services despite limited resources. In Cross River State, effective budgeting can help school administrators estimate income, prioritise expenditure, and allocate funds according to school needs, while alternative funding strategies can provide additional resources to complement existing government allocations. Together, these approaches may strengthen schools' capacity to meet operational demands and sustain educational quality. Accordingly, this study focuses on budgeting and alternative funding as key dimensions of administrators' financial management techniques and examines their relationship with the sustainability of secondary education in Calabar Education Zone, Cross River State.

Literature Review

Financial Budgeting and the Sustainability of Education

Financial budgeting in the context of this study, refers to the systematic planning and allocation of available financial resources according to institutional priorities to achieve educational objectives. In public secondary schools, effective budgeting enables administrators to identify essential needs, prioritise spending, and reserve limited funds for teaching and learning activities. Consequently, financial budgeting is essential for educational sustainability because it promotes accountability, transparency, financial discipline, and the efficient utilisation of available resources. Its importance has increased amid rising inflation and economic constraints. Existing studies highlight the importance of sound budgeting procedures, accurate financial records, and regular audits in promoting responsible resource management (Njobvu & Kabaso, 2025; Nwosu & Ozioko, 2023) [13, 15]. Similarly, Mutuiri *et al*. (2025) [12] reported that effective financial control mechanisms in Kenyan public secondary schools improve financial management and contribute to institutional continuity and efficient resource utilisation. In another study, Pendola (2022) [23] examined school-level budget allocation strategies during the Great Recession using data from public schools in Texas. Applying fixed-effects and random-effects regression analyses, the study concluded that prudent budgeting strengthens institutional resilience and helps maintain educational quality during periods of economic uncertainty.

Samwel (2026) [24] examined budgeting practices in allocating operational funds for instructional and support services in secondary schools in Mbeya District. The study adopted a concurrent triangulation design involving 255 school management team members and heads of departments from 17 secondary schools, alongside interviews with five principals and five school bursars. The findings revealed that inadequate and delayed funding forced schools to prioritise some expenditure items over others, with implications for the equitable provision of instructional and support services. Taken together, these studies suggest that effective budgeting is important for aligning expenditure with educational priorities, managing financial constraints, and sustaining essential school operations. In the context of the present study, prudent budgeting may therefore help public secondary school administrators in Calabar Education Zone respond to rising operational costs in the post-fuel subsidy removal era while maintaining the quality and continuity of educational services. In their study, Agada (2020) [2] investigated financial management and budgeting practices in public and private secondary schools across the five South-Eastern states of Nigeria. Using a descriptive survey design, the study covered 2,272 secondary schools and employed a researcher-developed questionnaire with a Cronbach's alpha reliability coefficient of 0.87. Data were analysed using mean statistics and the t-test. The findings indicated that effective budgeting enhanced financial management.

Alternative Funding and the Sustainability of Education

Alternative funding is a technique which school administrators utilize to obtain additional financial resources to supplement government allocations and to meet the school needs. These sources may include contributions from Parent-Teacher Associations (PTAs), alumni associations, community groups, non-governmental organisations (NGOs), donor agencies, corporate organisations, philanthropic individuals, endowment funds, school-based enterprises, and income from facility rentals. Alternative funding has become important because rising educational costs place additional pressure on school finances gotten from the government. Anyachebelu (2024) [3] reported that internally generated revenue from professional programmes, partnerships, facility leasing, and consultancy services enhanced the financial stability of public tertiary institutions. By diversifying its revenue sources, schools can strengthen their financial capacity to provide maintain facilities, provide instructional materials, and motivate the staff. This is needed to maintain educational quality. Literature highlights the importance of diversified and effectively managed revenue sources in sustaining educational institutions (Isa

Iin their study, Osakwe and Okonta (2024) [22] examined Rethinking the Funding Paradigm for Secondary School Education in a Depressed Economy in Anambra State. The researchers adopted a descriptive survey design involving a sample of 105 principals selected randomly from a population of 263 public secondary school principals. Data were collected using a 13-item questionnaire with a reported Cronbach's alpha reliability coefficient of 0.84. Mean statistics were used to answer the research questions, while t-tests were employed to test the hypotheses at the 0.05 significance level. The findings indicated that public secondary school principals did not effectively utilise non-statutory funding alternatives.

In another study, Nwokonko *et al*. (2025) [14] examined the relationship between innovative funding and the sustainability of public secondary schools in Cross River State using a correlational design involving 297 principals. The study found that strategic fundraising initiatives and

partnerships with NGOs were significantly associated with school sustainability. Furthermore, Odigwe (2020) [19] investigated internal revenue generation practices among public secondary school administrators in Cross River State. Using a descriptive survey design involving 407 principals and vice-principals from 136 public secondary schools, the study identified PTA levies, parental contributions, alumni support, and the sale of school-produced materials as major supplementary funding sources. Similarly, Asuquo *et al.* (2024) [4] examined principals' perceptions of alternative funding sources in public secondary schools in Calabar Metropolis through a descriptive survey involving 72 principals and vice-principals. The findings showed that PTAs, tuition fees, and alumni associations were common sources of supplementary funding, whereas contributions from NGOs and philanthropists were limited.

Collectively, these studies suggest that alternative funding can strengthen schools' financial capacity and support the continuity of educational services. However, the availability and effectiveness of supplementary funding depend on schools' ability to identify viable funding sources, establish productive partnerships, and manage the resources obtained transparently and accountably. In the post-fuel subsidy removal era, these strategies may be particularly relevant to public secondary schools in Calabar Education Zone, where rising operational costs place additional demands on limited financial resources. Accordingly, this study examines alternative funding as a dimension of administrators' financial management techniques and its relationship with the sustainability of secondary education in Calabar Education Zone, Cross River State.

Statement of the Problem

The sustainability of public secondary education in Calabar Education Zone, Cross River State, has become a growing concern following the removal of the fuel subsidy in Nigeria. The resulting increase in transportation, electricity, instructional materials, facility maintenance, and other operational costs has placed additional financial pressure on the administration of public secondary schools. from observation, these challenges have compounded existing problems, including overcrowded classrooms, deteriorating infrastructure, inadequate teaching and learning materials, and limited access to digital technologies. Rising transportation fares have also made daily commuting more difficult for some teachers, while increasing household expenses have constrained parents' ability to meet their children's educational needs. These conditions threaten the capacity of public secondary schools to provide quality education. It has possible consequences for students' academic achievement and their preparation for meaningful participation in national development if the situation is not properly addressed.

To address these challenges, the Cross River State Government has initiated the rehabilitation of classrooms, the provision of equipment, furniture, and the promotion of teachers among others. Despite these efforts, rising inflation and increasing school operational costs continue to affect the administration of schools in the zone. Since government's interventions may not adequately address the financial needs of all public secondary schools, it becomes necessary for the administrators to ensure that available funds are appropriately managed to enhance goals attainment. Therefore, effective financial management techinques may help administrators prioritise essential expenditures, minimise waste, and mobilise supplementary resources to support school operations. However, the extent to which these strategies relate to the sustainability of public secondary education in Calabar Education Zone in the post-fuel subsidy removal era requires empirical investigation. This knowledge gap provides the basis for the present study, which examines administrators' financial management techniques—specifically budgeting and alternative funding—and the sustainability of secondary education in Calabar Education Zone, Cross River State, in the post-fuel subsidy removal era.

Purpose of the Study

This study investigated administrators' financial management techniques and the sustainability of secondary education in Calabar Education Zone, Cross River State, in the post-fuel subsidy removal era. Specifically, it sought to find out whether:

i. Financial budgeting technique relates to the sustainability of public secondary education in Calabar Education Zone, Cross River State.
ii. Alternative funding technique relates to the sustainability of public secondary education in Calabar Education Zone, Cross River State.

Research Hypotheses

i. There is no significant relationship between financial budgeting technique relates to the sustainability of public secondary education in Calabar Education Zone, Cross River State.
ii. Alternative funding technique does not have any significant relationship with the sustainability of public secondary education in Calabar Education Zone, Cross River State.

Methodology

The study adopted a surve research design was adopted. This design allows for the collection of data from a population to examine the relationship among the variables under investigation. The population comprised all 261 public secondary school administrators in 87 schools in Calabar Education Zone, Cross River State (State Secondary Education Board, Cross River State, 2026). The census approach was employed to include the entire schools and population in the study. Data were collected using a researcher-developed instrument titled *"Administrators' Financial Management Techniques and Sustainability of Secondary Education Questionnaire (AFMTSSEQ*." The instrument was designed on a four-point Likert scale with the response options: Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD). The instrument were validated by research experts in educational management and the Measurement and Evaluation Unit, University of Calabar to perform its validity.

To ensure reliability, a pilot study was conducted in selected schools outside the study area. Reliability was determined using the Cronbach's alpha coefficient, with a reliability index of 0.82, indicating high internal consistency. With the help of 10 trained and motivated research assistants, the questionnaires were distributed to the respondents in each school. Principals and vice principals constitute the study population because they are the administrators of public secondary schools thus, they are directly responsible for financial budgeting and sourcing for alternative funding.

Ethical principles were strictly observed throughout the study. Participants were adequately informed about the purpose of the research, participation was voluntary, anonymity was guaranteed, and respondents were assured of their right to withdraw from the study at any time without penalty. All administered questionnaires were successfully retrieved, coded, and analyzed appropriately. The data were analyzed using the Pearson Product Moment Correlation (PPMC) statistic at the 0.05 level of significance, and the results were presented in tables.

Results

Hypothesis One

There is no significant relationship between financial budgeting technique relates to the sustainability of public secondary education in Calabar Education Zone, Cross River State. The two variables in this hypothesis are financial budgeting technique and the sustainability of secondary education. Pearson Product Moment Correlation was used to test the hypothesis and the result of the analysis is presented in Table 1.

Table 1: Summary of correlation between financial budgeting technique and the sustainability of secondary education in Calabar Education Zone, Cross River State (N=261)

Variables	$\bar{X}$	S.D	r	Sig.	Decision
Financial budgeting technique	16.07	3.30	.71*	.000	Rejected
Sustainability of secondary education	17.11	4.34			

*Significant at p<.05 df=259

The result in table 1 showed the correlation coefficient between financial budgeting technique and the sustainability of secondary education. The correlation coefficient is statistically significant for the sustainability of secondary education (r = .71, p<.05). Since *p*(.000) is less than *p*(.05), hypothesis one is rejected. The result of the analysis implied that there is a significant positive relationship between financial budgeting technique and the sustainability of secondary education in Calabar Education Zone, Cross River State.

Hypothesis Two

Alternative funding technique does not have any significant relationship with the sustainability of public secondary education in Calabar Education Zone, Cross River State. The two variables in this hypothesis are alternative funding technique and the sustainability of secondary education. Pearson Product Moment Correlation was used to test the hypothesis and the result of the analysis is presented in Table 2.

Table 2: Summary of correlation between alternative funding technique and the sustainability of secondary education in Calabar Education Zone, Cross River State (N=261)

Variables	$\bar{X}$	S.D	r	Sig.	Decision
Alternative funding technique	18.05	4.65	.79*	.000	Rejected
Sustainability of secondary education	17.11	4.34			

*Significant at p<.05 df=259

Table 2 showed the correlation coefficient between alternative funding technique and the sustainability of secondary education. The correlation coefficient is statistically significant for the sustainability of secondary education (r = .79, p<.05). Since *p*(.000) is less than *p*(.05), hypothesis two is rejected. The result of the analysis implied that there is a significant positive relationship between alternative funding technique and the sustainability of secondary education in Calabar Education Zone, Cross River State.

Discussion of Findings

The finding of hypothesis one revealed a significant positive relationship between financial budgeting techniques and the sustainability of secondary education in Calabar Education Zone, Cross River State, Nigeria. This relationship may be explained by the role of budgeting in aligning available financial resources with essential educational priorities. As school administrators allocate funds according to identified needs, schools are better positioned to meet operational expenses, maintain facilities and provide instructional materials. These measures may reduce financial waste, improve resource utilisation, and thus strengthen schools' capacity to sustain teaching and learning despite rising operational costs in the post-fuel subsidy removal era.

This finding agrees with Mutuiri *et al*. (2025) [12] reported that effective financial control mechanisms improved financial management outcomes and supported institutional continuity in Kenyan public secondary schools. It is also consistent with Agada (2020) [2], who reported that effective budgeting enhanced financial management in secondary schools. Similarly, Pendola (2022) [23], who found that prudent budget allocation helped schools maintain educational quality during periods of financial constraint. Collectively, these studies suggest that sound financial planning and control can help schools respond more effectively to resource constraints. The implication is that principals should strengthen financial accountability and ensure that expenditure reflects the most pressing educational needs. Nevertheless, the extent to which these measures support educational sustainability may also depend on the adequacy of funding and the availability of essential resources.

The finding of hypothesis two revealed a significant positive relationship between alternative funding techniques and the sustainability of secondary education in Calabar Education Zone, Cross River State. This suggests that schools with diversified funding sources were better positioned to sustain educational activities despite inadequate government funding and prevailing economic challenges. It shows that supplementary resources from Parent-Teacher Associations (PTAs), alumni, community members, fundraising initiatives, and other stakeholders may help school administrators to meet necessary expenses, procure instructional materials, and maintain facilities in the schools. The finding therefore highlights the importance of diversifying school funding to reduce dependence on

government allocations as well as to strengthen the continuity of educational programmes.

This finding is consistent with Asuquo *et al*. (2024) [4], who reported that PTAs, tuition fees, and alumni associations were commonly used to supplement school funding, underscoring the contribution of stakeholder participation to educational financing. Similarly, Odigwe (2020) [19], identified PTA contributions, parental support, alumni donations, and the sale of school-produced materials as alternative funding sources that strengthened schools' financial capacity. In addition, Nwokonko *et al*. (2025) [14], in a correlational study involving 297 principals in public secondary schools in Cross River State, found that fundraising initiatives and partnerships with non-governmental organisations were significantly related to school sustainability. Collectively, these findings suggest that diversified funding can support schools in managing financial constraints and maintaining educational services. However, alternative funding should complement rather than replace government responsibility for financing public education, and all supplementary contributions should be managed transparently and equitably to enhance sustainability of the school system.

Conclusion

This study examined the relationship between administrators' financial management techniques and the sustainability of secondary education in Calabar Education Zone, Cross River State, Nigeria. Specifically, it investigated the relationships of financial budgeting and alternative funding techniques with educational sustainability. The findings revealed that both techniques had significant positive relationships with the sustainability of secondary education. Based on these findings, the study concludes that financial budgeting and alternative funding techniques have significant positive relationships with the sustainability of secondary education in Calabar Education Zone, Cross River State, Nigeria. Effective budgeting and diversified funding are therefore important for sustaining educational activities in the post-fuel subsidy removal era.

Recommendation

Based on the conclusion of the study, it was therefore recommended that:

1. School administrators should prepare realistic, needs-based budgets, prioritize essential educational expenditures, monitor spending regularly, and maintain transparent financial records to ensure the efficient use of available resources. This will sustain teaching and learning activities.
2. School administrators should diversify funding sources by strengthening partnerships with Parent-Teacher Associations (PTAs), alumni associations, community organisations, NGOs, and other legitimate donors to supplement government funding and support the continuity of educational programmes in the post-fuel subsidy removal era.

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