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Participatory Principal Leadership and School Financial Governance: Optimizing BOS Funds under Bureaucratic Constraints

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ABSTRACT

Effective management of School Operational Assistance (Bantuan Operasional Sekolah—BOS) funds remains a major challenge in school financial governance, particularly within decentralized education systems characterized by bureaucratic constraints. This study examines how participatory principal leadership contributes to the optimization of BOS fund management at SD Negeri Malaworsai. A qualitative single-case study design was employed. Data were collected through semi-structured interviews, participant observation, and document analysis involving the principal, BOS treasurer, teachers, and school committee members. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña, while trustworthiness was ensured through triangulation and member checking. The findings reveal four interconnected dimensions of effective BOS fund management: participatory planning, transparency and accountability, supportive supervision, and adaptive leadership. Participatory planning enabled stakeholders to contribute to budget prioritization, while transparency strengthened institutional trust and accountability. Supportive supervision promoted compliance and organizational learning, whereas adaptive leadership helped the school respond to funding delays, regulatory changes, and administrative demands. The findings also indicate that stakeholder participation requires continuous negotiation and coordination to balance competing interests under limited financial resources. This study proposes the Participatory Financial Governance Model, which explains how participation, accountability, supervision, and adaptive leadership interact to enhance financial governance, institutional resilience, and educational quality. The findings contribute to educational leadership and school financial governance literature by demonstrating that effective BOS fund management depends not only on regulatory compliance but also on the principal's ability to integrate collaborative and adaptive leadership practices.

Keywords: *Participatory Leadership, School Financial Governance, BOS Funds, Adaptive Leadership*

ABSTRAK

Pengelolaan Dana Bantuan Operasional Sekolah (BOS) yang efektif masih menjadi tantangan utama dalam tata kelola keuangan sekolah, terutama pada sistem pendidikan yang terdesentralisasi dan dihadapkan pada berbagai keterbatasan birokrasi. Penelitian ini bertujuan untuk menganalisis bagaimana kepemimpinan partisipatif kepala sekolah berkontribusi terhadap optimalisasi pengelolaan dana BOS di SD Negeri Malaworsai. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus tunggal. Data dikumpulkan melalui wawancara semi-terstruktur, observasi partisipatif, dan analisis dokumen yang melibatkan kepala sekolah, bendahara BOS, guru, serta anggota komite sekolah. Data dianalisis menggunakan model interaktif Miles, Huberman, dan Saldaña, sedangkan keabsahan data dijaga melalui teknik triangulasi dan member checking. Hasil penelitian menunjukkan empat dimensi yang saling berkaitan dalam mendukung efektivitas pengelolaan dana BOS, yaitu perencanaan partisipatif, transparansi dan akuntabilitas, supervisi yang suportif, serta kepemimpinan adaptif. Perencanaan partisipatif memungkinkan para pemangku kepentingan terlibat dalam penentuan prioritas anggaran, sementara transparansi memperkuat kepercayaan dan akuntabilitas institusional. Supervisi yang suportif mendorong kepatuhan terhadap regulasi sekaligus mendukung pembelajaran organisasi, sedangkan kepemimpinan adaptif membantu sekolah merespons keterlambatan pencairan dana, perubahan regulasi, dan berbagai tuntutan administratif. Temuan penelitian juga menunjukkan bahwa partisipasi pemangku kepentingan memerlukan proses negosiasi dan koordinasi yang berkelanjutan untuk menyeimbangkan berbagai kepentingan di tengah keterbatasan sumber daya keuangan. Penelitian ini menghasilkan Model Tata Kelola Keuangan Partisipatif (Participatory Financial Governance Model) yang menjelaskan bagaimana partisipasi, akuntabilitas, supervisi, dan kepemimpinan adaptif saling berinteraksi dalam memperkuat tata kelola keuangan, ketahanan organisasi, dan mutu pendidikan. Temuan ini memberikan kontribusi bagi kajian kepemimpinan pendidikan dan tata kelola keuangan sekolah dengan menunjukkan bahwa efektivitas pengelolaan dana BOS tidak hanya ditentukan oleh kepatuhan terhadap regulasi, tetapi juga oleh kemampuan kepala sekolah dalam mengintegrasikan praktik kepemimpinan yang kolaboratif dan adaptif.

Kata Kunci: *Kepemimpinan Partisipatif, Tata Kelola Keuangan Sekolah, Dana BOS, Kepemimpinan Adaptif*

INTRODUCTION

Educational funding plays a critical role in improving school quality, ensuring equitable access to education, and supporting sustainable educational development. Across many countries, educational decentralization policies have increased school autonomy in managing financial resources, with the expectation that locally informed decision-making will improve efficiency, accountability, and educational outcomes. Within this context, issues of school financial governance, participatory budgeting, and accountability have become central concerns in educational management research (Hallinger, 2020; Leithwood et al., 2020).

In Indonesia, the School Operational Assistance (Bantuan Operasional Sekolah—BOS) program serves as the primary government funding mechanism for supporting operational activities in schools. Through the framework of School-Based Management (SBM), schools are granted greater authority to plan, allocate, implement, and evaluate the use of BOS funds according to local needs. The effectiveness of BOS fund management therefore depends not only on regulatory compliance but also on the leadership capacity of school principals to align financial decisions with educational priorities and institutional improvement goals (Nurjannah et al., 2025).

Previous studies on BOS implementation have highlighted several recurring issues, including accountability, transparency, administrative compliance, budget efficiency, and stakeholder participation (Rahayuningsih, 2021; Winaya et al., 2022). While these studies have provided valuable insights into financial management practices, they have largely focused on procedural accountability, financial reporting, and policy implementation. Comparatively less attention has been paid to how school leaders actively mobilize participation, build trust, and develop adaptive managerial strategies to optimize educational resources under bureaucratic constraints. As a result, important questions remain regarding the leadership processes that enable schools to maintain accountability while responding to administrative challenges and funding uncertainties.

This gap is relevant not only in Indonesia but also internationally. Similar challenges have been reported in studies of school financial governance, educational decentralization, and participatory budgeting, where school leaders must balance regulatory requirements, stakeholder expectations, and institutional needs within increasingly complex governance environments. Understanding how leadership practices influence financial decision-making is therefore essential for advancing both educational leadership and school governance scholarship.

Participatory leadership offers a useful lens for examining this issue. By emphasizing shared decision-making, stakeholder engagement, transparency, and collaborative problem-solving, participatory leadership is considered particularly compatible with the principles of School-Based Management. Previous research suggests that participatory approaches strengthen organizational commitment, improve accountability, and enhance institutional effectiveness because stakeholders develop a greater sense of ownership over school programs and financial decisions (Gerola & Meimban, 2023).

SD Negeri Malaworsai provides an appropriate context for exploring these dynamics. Operating within a bureaucratic environment characterized by funding uncertainties, administrative requirements, and accountability demands, the school has developed various leadership and management strategies to sustain operational effectiveness while complying with government regulations. This case offers an opportunity to examine how participatory leadership is translated into financial governance practices within a public elementary school setting.

Accordingly, this study seeks to answer the following research questions: 1) How does participatory principal leadership shape BOS fund management within the framework of School-Based Management? 2) How are transparency and accountability maintained in the planning, implementation, and evaluation of BOS funds? 3) How does school leadership respond to bureaucratic constraints and funding-related challenges?

By addressing these questions, the study contributes to the literature on educational leadership and school financial governance by providing empirical evidence on how participatory leadership supports accountability, resource optimization, and institutional resilience in the management of school operational funds.

RESEARCH METHOD

This study employed a qualitative approach using a single-case study design to explore how participatory principal leadership contributes to the optimization of School Operational Assistance (Bantuan Operasional Sekolah—BOS) fund management under bureaucratic constraints. A case study design was selected because it allows an in-depth examination of leadership practices, stakeholder interactions, and financial governance processes within a real-life educational context (Yin, 2018).

The research was conducted at SD Negeri Malaworsai, a public elementary school selected purposively as a critical case. The school operates within a bureaucratic environment characterized by funding uncertainties, regulatory demands, and accountability requirements, yet it has demonstrated sustained efforts to implement participatory financial management practices. This combination makes the school particularly suitable for examining how participatory leadership functions under challenging administrative conditions and how leadership strategies contribute to effective BOS fund management.

Participants were selected through purposive sampling based on their direct involvement in BOS fund planning, implementation, supervision, and reporting (Patton, 2015). The study involved the principal (1), BOS treasurer (1), teachers (4), and school committee members (3), resulting in a total of nine participants. These individuals were selected because they possessed first-hand knowledge of financial governance processes and stakeholder participation in BOS fund management.

Table 1. Research Participants

Participant Category	**Number**	**Role in BOS Management**
Principal	1	Leadership and decision-making
BOS Treasurer	1	Financial administration and reporting
Teachers	4	Program planning and implementation
School Committee Members	3	Oversight and stakeholder representation
Total	9	

Data were collected through semi-structured interviews, participant observation, and document analysis. Observations focused on leadership interactions during RKAS preparation, stakeholder meetings, transparency practices, and internal monitoring activities. Documentary evidence included RKAS documents, financial accountability reports (LPJ), meeting minutes, official correspondence, and other records related to BOS fund management.

Data analysis followed the interactive model of Miles, Huberman, and Saldaña (2014), consisting of data condensation, data display, and conclusion drawing. Interview transcripts, observation notes, and documents were subjected to open coding. Initial codes were grouped into categories and subsequently synthesized into broader themes related to participatory planning, transparency and accountability, internal supervision, fund optimization, and bureaucratic constraints.

Table 2. Example of Coding Process

Raw Data	Initial Code	Category	Theme
"Teachers and committee members are involved in RKAS discussions before decisions are finalized."	Collective planning	Stakeholder participation	Participatory leadership
"Financial reports are presented to teachers and committee members every semester."	Financial openness	Accountability practices	Transparency and accountability
"The school revises activity schedules when BOS disbursement is delayed."	Adaptive response	Financial adjustment	Bureaucratic constraints

Trustworthiness was established using Lincoln and Guba's (1985) criteria. Credibility was enhanced through source and method triangulation involving principals, teachers, committee members, observations, interviews, and documents. Member checking was conducted to verify preliminary interpretations, while dependability and confirmability were maintained through systematic documentation of coding procedures and analytical decisions.

RESULTS AND DISCUSSION

Results

The findings indicate that the optimization of BOS fund management at SD Negeri Malaworsai is closely associated with the principal's participatory leadership practices. Five interrelated themes emerged from the analysis: participatory planning, transparency and accountability, internal supervision, fund optimization, and adaptive responses to bureaucratic constraints.

Participatory Planning through the RKAS Process

Participatory planning emerged as a central feature of BOS fund management. The preparation of the School Activity and Budget Plan (RKAS) involved the principal, teachers, BOS treasurer, and school committee representatives through deliberative meetings.

A teacher explained: "Every year we are invited to discuss the RKAS together. Teachers can propose instructional needs and school programs before the budget is finalized" (T1). Similarly, the BOS treasurer noted: "Because many parties are involved, the budget becomes more realistic and focused on priority needs" (TR1). A committee member added: "The school does not prepare the budget alone. We are asked for suggestions, especially regarding activities that directly affect students" (SC2).

Meeting minutes reviewed by the researcher documented discussions regarding classroom maintenance, instructional materials, and extracurricular programs before final budget approval. The RKAS also showed that several teacher proposals were incorporated into the final budget allocation.

However, not all proposals could be accommodated. Some teachers reported that budget limitations required prioritization among competing needs. "Sometimes our proposals are accepted, but sometimes they have to wait until the following year because the budget is limited" (T3). These findings suggest that participation does not eliminate disagreement but provides a mechanism for negotiating priorities collectively.

Transparency and Public Accountability

Transparency was reflected in the school's efforts to communicate financial information through meetings, notice boards, and reporting mechanisms. A school committee member stated: "The school always explains how BOS funds are used, and we can ask questions if something is unclear" (SC1). A parent similarly noted: "When financial information is openly shared, parents feel more confident that school funds are being managed properly." (P2)

Document analysis of LPJ reports, expenditure records, and committee meeting minutes confirmed that financial information was periodically reported to stakeholders and submitted to the local education authority.

Nevertheless, transparency was not always interpreted uniformly. Several participants acknowledged that technical financial reports were sometimes difficult for parents to understand. "The information is available, but some parents do not fully understand the reporting format or BOS regulations" (SC3). This finding indicates that transparency alone may not guarantee public understanding without adequate communication and financial literacy efforts.

Internal Supervision and Financial Control

Internal supervision played an important role in maintaining accountability. The principal regularly reviewed expenditure reports, supporting documents, and procurement records prepared by the BOS treasurer. The treasurer explained: "The principal routinely checks reports and supporting documents before submission" (TR1). The principal emphasized: "Supervision is not about distrust. It is about ensuring that every expenditure complies with regulations and school priorities" (PR1).

Observation data showed that financial monitoring occurred continuously throughout the fiscal year rather than only during reporting periods. Supporting documents included transaction records, supervision notes, procurement receipts, and expenditure verification forms.

Teachers generally viewed supervision positively because it reduced administrative errors. However, some participants also acknowledged that extensive documentation requirements increased administrative workloads. “The supervision process is useful, but preparing all supporting documents can be time-consuming” (T4). This suggests that accountability mechanisms may simultaneously strengthen compliance while creating additional administrative burdens.

Optimization of BOS Funds for Educational Quality

Participants consistently emphasized that BOS funds were prioritized for activities directly supporting educational quality. A teacher stated: “Learning resources have improved significantly. We now have better teaching materials and classroom facilities” (T2). A student remarked: “Extracurricular activities help us develop interests and skills beyond regular lessons” (S1).

The RKAS and expenditure reports showed that a substantial proportion of BOS funds was allocated to instructional materials, classroom maintenance, student activities, and learning support services. Activity reports further documented the implementation of literacy programs, extracurricular activities, and school facility improvements.

Despite these achievements, participants acknowledged financial limitations. “There are programs we would like to implement immediately, but some must be postponed because available funds are not sufficient” (T3). As a result, fund optimization was not simply a matter of spending available resources but involved continuous prioritization among competing educational needs.

Bureaucratic Constraints and Adaptive Leadership

Participants identified delayed BOS disbursement, changing regulations, and administrative reporting requirements as recurring challenges. The principal explained: “The biggest challenge is uncertainty regarding fund disbursement. Sometimes activities must be adjusted because the funds have not yet arrived” (PR1) . A teacher similarly observed: “When disbursement is delayed, some planned activities have to be rescheduled” (T2).

Document analysis of revised RKAS schedules and internal planning records confirmed several instances where program timelines were adjusted due to funding delays. Participants also highlighted adaptive leadership practices. A committee member stated: "When delays occur, the school communicates openly with stakeholders and discusses alternative solutions together" (SC2).

The BOS treasurer added: "We prioritize essential expenditures first and postpone less urgent activities until funds become available" (TR1). These findings indicate that adaptive leadership serves as an important mechanism for balancing regulatory compliance with operational needs. Rather than viewing bureaucratic requirements solely as obstacles, school leaders continuously adjusted plans, priorities, and communication strategies to maintain program continuity under conditions of uncertainty.

Discussion

Participatory Leadership and School Financial Governance

The findings demonstrate that participatory leadership serves as a foundational mechanism for strengthening school financial governance at SD Negeri Malaworsai. Through the RKAS process, teachers, the BOS treasurer, and school committee members were actively involved in identifying priorities, discussing financial needs, and evaluating budget allocations. This finding is consistent with School-Based Management theory, which emphasizes decentralization, stakeholder participation, and shared responsibility in educational decision-making (Öz & Arastaman, 2022).

From a theoretical perspective, participatory leadership can be understood through distributed leadership theory, which views leadership as a collective process rather than the exclusive responsibility of a formal leader. In this study, the principal functioned as a facilitator who coordinated diverse stakeholder perspectives while maintaining alignment with educational priorities. This supports the argument of Leithwood et al. (2020) that effective school leadership increasingly depends on the capacity to mobilize collective expertise rather than relying solely on hierarchical authority.

The findings also corroborate previous studies reporting positive relationships between participatory leadership, organizational commitment, and school effectiveness (Gerola & Meimban, 2023; Ma et al., 2022). However, this study extends existing knowledge by demonstrating that participation contributes directly to financial realism and resource prioritization. Budget decisions were not merely administrative outcomes but the result of negotiation among stakeholders with different interests and expectations.

At the same time, the findings reveal that participation is not without limitations. Several proposals could not be accommodated because of funding constraints, requiring compromise and prioritization. This observation supports governance literature suggesting that participatory processes may generate tensions, slow decision-making, and create competing interests among stakeholders. Therefore, participation should not be viewed as inherently beneficial; its effectiveness depends largely on the principal's ability to mediate interests and maintain consensus around shared educational goals.

Transparency, Accountability, and the Construction of Institutional Trust

The findings indicate that transparency contributes significantly to the development of institutional trust. Financial information was disseminated through meetings, accountability reports, and consultations with school committee members, allowing stakeholders to monitor the utilization of BOS funds. This finding aligns with governance theory, which regards transparency as a prerequisite for accountability and public trust (Tenriwali & Muhri, 2021; Aprilita & Saptantinah, 2025).

However, the study suggests that transparency should not be understood merely as information disclosure. Several participants acknowledged that financial reports were often difficult for parents to interpret, indicating that access to information does not automatically result in meaningful accountability. This finding resonates with Dwangu & Mahlangu (2021), who argue that accountability becomes effective only when stakeholders possess sufficient capacity to understand and evaluate financial information.

The present study therefore proposes a broader interpretation of school accountability as a socially constructed process. Trust emerged not only because financial reports were available but also because stakeholders were invited to participate in discussions regarding financial decisions. This finding complements previous research on educational governance by demonstrating that transparency and participation operate synergistically. Transparency provides information, while participation transforms information into collective understanding and shared accountability.

Bureaucratic Constraints, Limited Autonomy, and Adaptive Leadership

One of the most significant findings concerns the continuing influence of bureaucracy within a decentralized education system. Although School-Based Management is intended to increase school autonomy, the findings reveal that principals continue to operate within strict regulatory frameworks characterized by reporting requirements, procedural compliance, and uncertainties in BOS fund disbursement.

This finding reflects what educational governance scholars describe as the paradox of decentralization. Schools are granted managerial responsibility while remaining accountable to highly centralized regulatory structures. Similar tensions have been documented in studies of educational decentralization in developing countries, where local autonomy often coexists with extensive administrative control.

Within this context, adaptive leadership emerged as a critical leadership capacity. Drawing on adaptive leadership theory (Howell et al., 2022; Arobiole & Oko, 2023), the principal demonstrated flexibility by revising schedules, reprioritizing expenditures, and coordinating with stakeholders during periods of funding uncertainty. These actions enabled the school to maintain operational continuity despite bureaucratic disruptions.

Nevertheless, the findings also suggest that adaptive leadership has limits. Continuous adjustments may help schools cope with short-term challenges, but they can increase administrative workload and complicate long-term planning. Consequently, adaptive leadership should be interpreted as a resilience mechanism rather than a substitute for effective governance systems. Sustainable school improvement ultimately requires not only adaptive leaders but also supportive policy environments that reduce unnecessary bureaucratic burdens.

Toward an Integrated Model of Participatory Financial Governance

The most important contribution of this study is the development of the Participatory Financial Governance Model. Unlike previous studies that have examined participation, transparency, supervision, and leadership separately, the present findings demonstrate that these dimensions function as an interconnected governance system.

The model suggests that participatory planning strengthens stakeholder ownership, transparency and accountability build institutional trust, supportive supervision promotes compliance and organizational learning, and adaptive leadership enables schools to respond to bureaucratic uncertainty. Together, these dimensions contribute to effective BOS fund utilization, institutional resilience, and educational quality improvement.

This model extends existing literature on educational leadership and school financial governance by proposing that financial management effectiveness is not determined solely by regulatory compliance or technical expertise. Rather, it depends on the principal's capacity to integrate participation, accountability, supervision, and adaptability into a coherent leadership practice. In this sense, leadership acts as the mediating mechanism through which bureaucratic structures are translated into effective educational outcomes.

Figure 1. A conceptual Framework for Optimizing BOS Fund Management under Bureaucratic Constraints

The model suggests that school financial governance is not determined solely by regulatory compliance but by the principal's capacity to integrate participation, accountability, supervision, and adaptability into a coherent leadership practice. This perspective contributes to educational leadership and financial governance literature by highlighting how leadership mediates the relationship between bureaucratic structures and school effectiveness.

CONCLUSION

This study demonstrates that the effectiveness of BOS fund management is influenced not only by regulatory compliance but also by the principal's capacity to integrate participatory leadership into school financial governance. The findings reveal that participatory planning, transparency and accountability, supportive supervision, and adaptive leadership operate as interconnected mechanisms that support the effective utilization of school resources within a bureaucratically constrained environment.

The study further shows that stakeholder involvement in financial decision-making contributes to stronger ownership, greater accountability, and more realistic budget prioritization. At the same time, the findings indicate that participatory governance is not without challenges. Budget limitations, competing stakeholder interests, administrative burdens, and uncertainty in fund disbursement require school leaders to continuously negotiate priorities and adapt managerial strategies. This suggests that the effectiveness of participatory leadership depends not only on stakeholder involvement but also on the principal's ability to coordinate diverse interests while maintaining alignment with educational goals.

The principal theoretical contribution of this study is the development of the "Participatory Financial Governance Model", which explains how participatory planning, transparency, supportive supervision, and adaptive leadership interact to enhance financial accountability, institutional resilience, and educational quality. The model extends existing literature by demonstrating that school financial governance should be understood as a dynamic leadership process rather than merely a technical or administrative function.

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