The Role of Transformational Leadership in The Effectiveness of Preparation and Allocation of Education Budgeting at The Junior Secondary School Level in MTs Inklusi Bontocinde, Gowa Regency

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ABSTRACT

Transformational leadership has become increasingly relevant in inclusive educational environments, where complexity in financial planning requires visionary and collaborative governance. This study aims to investigate how transformational leadership affects the effectiveness of budget planning and allocation at MTsS Inklusi Bontocinde, Gowa Regency. The research employed a qualitative approach by conducting semi-structured interviews and observations involving the principal, teachers, and school staff. The findings reveal that the principal demonstrates transformational leadership through the promotion of an inclusive vision, participatory decision-making, and transparent financial practices. These leadership traits facilitate the inclusion of special needs considerations in budgeting, such as providing assistive tools, teacher training, and inclusive facilities. Stakeholder involvement in consultative forums ensures that the budget is responsive to actual school needs, while open reporting mechanisms enhance accountability. The study concludes that transformational leadership significantly contributes to building an adaptive, equitable, and participative financial system that supports sustainable inclusive education. The proposed model offers practical insights for other inclusive schools aiming to strengthen governance and educational outcomes through transformational leadership.

Keywords: *Transformational Leadership, Education Budget, Inclusive Education, Participation, Transparency*

1) INTRODUCTION

Leadership in the world of education is currently undergoing a paradigm shift towards a more adaptive and change-oriented model, one of which is transformational leadership. This leadership model is considered very effective in forming a dynamic, innovative, and focused organizational culture on achieving long-term goals, including in the aspect of preparing and allocating education budgets in schools (Bass & Riggio, 2020).

Transformational leadership, as developed by Bernard M. Bass, focuses on a leader's ability to generate inspiration and motivation in his subordinates through four main pillars: ideal influence, inspirational motivation, intellectual stimulation, and individual attention. In the field of education,

transformational leadership practices by school principals play an important role in improving the quality of schools through the formation of a productive work culture and the empowerment of teachers and education staff. Harsoyo it also revealed that in the context of Islamic educational institutions, transformational leaders contribute to creating an environment conducive to improving the quality of graduates by encouraging the realization of innovation and collaboration among all elements of the organization (Harsoyo, 2022).

The digital era and Society 5.0 place transformational leadership as an increasingly crucial factor in facing challenges and rapid changes. Qayyimah dkk states that school principals with a transformational leadership style are able to prepare educational institutions to adapt to technological and social developments, as well as build innovative and inclusive learning environmentsQayyimah et al., (2024). Astuti dkk it also highlights the important role of transformational leaders in optimizing digital technology to drive innovation and sustainable collaboration, while shaping an organizational culture that is adaptive and responsive to the dynamics of change (São Paulo et al., 2023).

The preparation and allocation of education budgets in the inclusive education environment, such as in MTsS Inclusion Bontocinde Gowa, has a higher level of complexity. This process needs to accommodate the needs of students from various backgrounds. In addition to meeting the standards of the curriculum that have been set, budget planning must also consider additional needs such as special learning support programs (Astuti, 2021).

The role of transformational leadership is very important in facing these challenges. Principals as transformational leaders are able to inspire teachers, staff, students, and parents to actively contribute to the planning process to budget implementation. Wahyudi and Nugroho emphasized that transformational leadership can increase the participation of all stakeholders in budget preparation, thereby creating transparency and accountability in the management of education funds (Wahyudi and Nugroho, 2021).

Research conducted by Mutmainnah, Sari and Arifin it proves that in an inclusive school environment, principals with a transformational leadership style have the ability to understand and include the needs of students with special needs in school budget priorities. This integration directly contributes to the equitable distribution of educational facilities while improving the quality of services in the teaching and learning process (Mutmainnah, Sari, and Arifin, 2022).

The latest regulations in Indonesia, such as Permendikbudristek No. 6 of 2021 on the Technical Guidelines for Regular BOS Fund Management, emphasizing the importance of planning that is based on real needs in the education unit and involving various related parties (Ministry of Education and Culture, 2021). To implement this policy, school principals are not only required to have administrative skills, but also transformational roles that can build collaboration, shared vision, and innovation in the management of school funds.

Research by Saputra and Fadillah adding that transformational leadership also plays an important role in creating a school culture that is supportive of change. Through a visionary and motivational approach, the principal can align the use of the budget with the school's strategic plan, so that the available funds are truly utilized to achieve the goals of inclusive education effectively and sustainably (Saputra and Fadhilah, 2025).

The active participation of all stakeholders in the budget decision-making process, especially in inclusive schools, is an important factor in building a sense of belonging to the designed program. Under transformational leadership, stakeholders such as teachers, staff, students, and parents are given space to contribute their ideas, experiences, and aspirations. This approach not only enriches the quality of budget planning, but also strengthens accountability in fund management, as every decision is based on mutual agreement and responsibility (Khadafi, Mastiara, Agustina, Hidayanti, & Halimah, 2024). Thus, a more transparent and collaborative organizational culture can continue to be developed consistently.

Transformational leadership has an important role in increasing the effectiveness of the preparation and allocation of education budgets in schools, especially in MTsS Inklusi Bontocinde Gowa which has complex challenges in accommodating the needs of students with diverse backgrounds. Principals who apply a transformational leadership style can inspire and involve all stakeholders, including teachers, staff, students, and parents, in the budget planning process, thereby creating transparency, accountability, and equitable distribution of educational facilities. With a visionary and collaborative approach, transformational leadership supports the management of funds that aligns with the school's strategic plan and inclusive education goals, creating a dynamic, innovative, and goal-oriented organizational culture.

2) METHODS

This study uses a qualitative approach with the aim of understanding in depth the role of transformational leadership in the effectiveness of the preparation and allocation of education budgets at the Junior High School level at MTsS Inklusi Bontocinde, Gowa Regency. The subjects of this study are the principal, vice principal, and teachers involved in the school financial management process. The data collection technique is carried out through semi-structured interviews that allow the emergence of new questions during the process, observation of the implementation of intracurricular, cocurricular, and extracurricular programs. Data analysis is carried out through three stages, namely data reduction to select and filter relevant data, presentation of data in the form of narratives to clarify the relationship between research components, and conclusion drawing and verification to ensure the accuracy and validity of research findings.

3) RESULTS AND DISCUSSION

Leadership and Transformational at MTsS Inclusion Bontocinde Gowa

The head of the madrasah at MTsS Inklusi Bontocinde Gowa applies a transformational leadership style that is oriented towards an inclusive vision and empowerment of all school residents. This leadership focuses on positive change and improving the quality of education for all students, including those with special needs.

> "A leadership style that is more oriented towards how to inspire and motivate all madrasah residents so that they can jointly realize an inclusive vision, as has been done by the head of the madrasah who is trying to create an environment that supports positive change, improving the quality of education, and also empowering all parties without discrimination, in accordance with the slogan of Inclusive Education: 'I, You Are Equal." (Musdalipa, 2025).

Through open deliberations. This approach ensures that financial planning reflects the real needs in schools, especially as it relates to inclusive education.

> "The principal involves teachers, staff, students, and parents in budget planning by holding meetings or deliberation forums..."(Andriyani, 2025).

Transformational leadership is also demonstrated through a drive for innovation and collaboration in the use of BOS funds and other sources. Principals open up space for new ideas that support facilities, teacher training, and special learning needs.

> "The leadership of the principal at MTsSS Inklusi Bontocinde Gowa encourages innovation and collaboration in the use of BOS funds and other sources by inviting teachers, staff, and parents to work together in planning the effective use of funds. The principal also encourages new ideas that can improve the quality of education, such as the procurement of learning aids for students with special needs, as well as facilitating teacher training and professional development."(Andriyani, 2025)

Overall, transformational leadership at MTsSS Inklusi Bontocinde Gowa has built a participatory, transparent, and adaptive culture to inclusive needs. This leadership model is an important foundation in creating an equal, empowered, and ever-evolving learning environment.

The results of the interview show that the head of the madrasah at MTsSS Inklusi Bontocinde Gowa applies a transformational leadership style that is oriented towards an inclusive vision and empowerment of all school residents. This leadership focuses on positive change and improving the quality of education for all students, including those with special needs. In budget management, the head of the madrasah prioritizes the participation of all parties through open deliberations. This approach ensures that financial planning reflects the real needs in schools, especially as it relates to inclusive education.

Transformational leadership is also demonstrated through a drive for innovation and collaboration in the use of BOS funds and other sources. Principals open up space for new ideas that support facilities, teacher training, and special learning needs.

These findings are in line with Wibowo's research which shows that transformational leadership has a positive and significant impact on the formation of learning organizations in schools, with intellectual stimulation as the most reflective dimension (Wibowo, Widjaja, & Foedjiawati, 2022). In addition, a study by Gaspersz (2024) emphasizing that transformational leadership and teacher collaboration have a positive effect on teachers' ability to implement interdisciplinary learning.

The results of this study reinforce the understanding that inclusive and participatory transformational leadership can create a school environment that is adaptive and responsive to the

needs of all students. The integration of this approach into school management practices supports the creation of an organizational culture that supports innovation and collaboration.

Based on these findings, an inclusive transformational leadership model can be developed that emphasizes the vision of inclusiveness, which is leadership that has a clear goal in creating a welcoming learning environment for all students; stakeholder participation by involving teachers, staff, students, and parents in decision-making, especially in budget planning; innovation and collaboration in encouraging new ideas and the joint use of resources to improve the quality of education; and empowerment through support and training for teachers to be able to carry out inclusive learning optimally. This model is a modification of transformational leadership theory that is integrated with the principles of inclusivity and participation in the context of education

Preparation and Allocation of Education Budget at MTsSS Inclusion Bontocinde Gowa

The preparation of the education budget at MTsS Inklusi Bontocinde Gowa is carried out in a participatory manner by involving various parties, such as teachers, staff, students, and parents. This process is carried out through meetings or deliberate forums to accommodate input comprehensively, so that the budget is really in accordance with the real needs of the school.

> "The principal involves teachers, staff, students, and parents in budget planning by holding meetings or deliberate forums, where all parties are given the opportunity to provide input and convey their needs. This input is then used as the basis for preparing a budget to suit the needs of the school as a whole."(Andriyani, 2025).

In allocating the budget, the principal seeks to prioritize the needs of students with special needs, including the provision of learning aids, teacher training, and facility adjustments. This approach reflects concern for inclusion services despite the school's funding limitations.

> "Transformational leadership helps accommodate the needs of students with special needs in budget planning by encouraging all parties to care and understand the importance of inclusion services. The principal tries to prioritize the needs of students with special needs in the budget, such as learning aids, teacher training, and supporting facilities. In addition, the principal also opened a discussion room for teachers, staff, and parents to provide input, so that the budget really supports fair and friendly learning for all students." (Salim, 2025)

In addition, fund management is carried out in a transparent and accountable manner by involving school committees and parents in reporting and evaluating the budget. This helps ensure that any use of funds is accountable and supports inclusion programs on an ongoing basis.

> "The process of building transparency and accountability in the management of education funds at MTsS Inklusi Bontocinde Gowa is carried out by involving all parties in financial planning and reporting, such as through meetings with teachers, staff, school committees, and parents. In addition, the use of funds is also reported openly, for example through information boards or written reports, so that everyone can know how the funds are used and for what purpose."(Musdalipa, 2025).

In conclusion, the preparation and allocation of the education budget at MTsS Inklusi Bontocinde Gowa reflects a commitment to inclusive education through a collaborative approach, special needs priority, and transparency. Although financially limited, the efforts made show that participatory leadership can bring effective and inclusive budget management to all students.

The results of the data analysis show that the preparation and allocation of the education budget at MTsS Inklusi Bontocinde Gowa is carried out in a participatory manner, where the principal involves various parties such as teachers, staff, students, and parents in the planning process through a deliberative forum. This involvement not only creates a democratic atmosphere in decision making, but also ensures that the budget is prepared based on the real needs that exist in the school. In addition, the principal demonstrates transformational leadership by paying special attention to students with special needs, through the allocation of funds for learning aids, teacher training, and facility adjustments that support inclusive learning. Despite being faced with limited funds, this concern shows a commitment to the principles of justice and equality in education. Furthermore, fund management is carried out in a transparent and accountable manner, evidenced by the involvement of all stakeholders in reporting and evaluating the use of funds. This step not only builds trust, but also strengthens a shared commitment to creating an inclusive, participatory, and sustainable educational environment.

These findings are in line with previous research that emphasizes the importance of the participation of various parties in the preparation of inclusive education budgets. According to Bharata et al., (2020) Budget participation involving teachers, staff, and parents can eliminate budget gaps in budgeting to run inclusive education programs. In addition, transparency and accountability in the

management of education funds are also important aspects that have been discussed in previous research. Simanjuntak et al., (2024) emphasizing that transparency refers to the disclosure of information related to the planning, use, and reporting of BOS funds to all stakeholders, while accountability is related to the accountability of fund management.

The finding that participatory, student-needs oriented budgeting strengthens program relevance aligns with evidence that transformational principals drive more effective education-fund management. In a multi-school study, Wahyudi & Nugroho (2021) reported that principals' transformational behaviors (vision sharing, empowerment, and accountability framing) were positively associated with the effectiveness of education budget management, particularly where stakeholders were engaged early in planning and review cycles. This supports the present study's observation that inclusive, consultative forums at MTsS Inklusi Bontocinde helped align allocations with real classroom needs.

Your emphasis on open reporting (e.g., committee involvement, information boards, written financial reports) is also consistent with Simanjuntak, Nafiati, & Hendaryati (2024) who found that transparency and accountability in BOS fund management correlate with higher stakeholder trust and more sustained participation conditions that, in turn, reduce implementation frictions and improve continuity of inclusion programs. In parallel, Wibowo, Widjaja, & Foedjiawati (2022) show that transformational leadership catalyzes learning organization routines (reflection, feedback loops) that help schools institutionalize transparent budgeting practices over time.

Conversely, literature on budget participation warns that broad participation can unintentionally create budgetary slack when oversight is limited or performance targets are vague. Bharata, Pramudyastuti, & Sunaningsih (2020) document that participatory processes—absent robust internal controls and organizational commitment may encourage conservative estimates and inflate line items, diluting budget efficiency. Read against your findings, this critique suggests that participation alone is not a panacea; it must be coupled with clear KPIs, data-based justifications, and post-audit review to prevent slack.

Taken together, the pro–contra evidence indicates that participatory budgeting in inclusive schools is most effective when embedded in a transformational leadership climate and secured by governance safeguards. For MTsS Inklusi Bontocinde, three guardrails can reconcile the benefits of participation with the slack risk highlighted above: 1) tie priority items (assistive tools, teacher training,

facility adjustments) to measurable inclusion outcomes (e.g., IEP target attainment, teacher competency scores). 2) Dual-loop transparency: publish pre-allocation rationales and post-use impact briefs so that stakeholders see both where funds go and what changes they produce. 3) Rotate teacher/parent representatives each cycle and use simple variance analyses to flag over- or under-estimation patterns.

The results of this study reinforce the concept that transformational leadership plays an important role in creating an inclusive and participatory educational environment. Transformational leaders foster a culture of participation, collaboration, and self-development that engages all members of educational institutions. In addition, the principles of transparency and accountability in the management of education funds are part of the pillars of School-Based Management (SBM), which are seen as able to oversee and are the main prerequisites for the implementation of inclusive education in schools.

Based on the findings of this study, a transformational leadership model can be developed in the context of inclusive education that includes active participation, priority on special needs, and transparency and accountability. The principal involves all stakeholders in budget planning and management, prioritizing the allocation of funds for students with special needs, and ensuring openness in financial reporting. This model can be an effective framework in improving budget management in other inclusive schools.

Analytical Discussion and Cross-Study Comparison (2020–2025)

Recent empirical studies (2020–2025) reaffirm that transformational leadership is one of the strongest predictors of budget effectiveness in inclusive schools. For instance, Armiyanti et al. (2023) found that leaders who integrate idealized influence and inspirational motivation significantly increase staff engagement in school-based budgeting, resulting in more responsive allocation to special-needs students. Likewise, Simanjuntak et al. (2024) observed that transparency in BOS fund management positively correlates with public trust and stakeholder participation.

These findings are consistent with the present study, where MTsS Inklusi Bontocinde demonstrated a strong alignment between participatory planning and inclusive values. However, this study adds a unique contribution: the presence of inclusive leadership empathy as an extension of Bass's transformational leadership dimensions, emphasizing moral accountability and social justice in

budget allocation. This indicates that transformational leadership in an Islamic educational setting integrates spiritual and ethical consciousness into managerial practices, resonating with the values of amanah and musyawarah in Islamic management.

Interpretation of Transformational Leadership Dimensions in Inclusive Budgeting

Each of Bass and Riggio's (2020) four dimensions idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration manifest uniquely in inclusive education budgeting: - Idealized Influence: The principal models fairness and inclusivity by prioritizing students with special needs despite financial constraints. - Inspirational Motivation: The leader communicates a shared vision "Education for All" that unites teachers and parents toward inclusive goals. - Intellectual Stimulation: Teachers are encouraged to propose creative budget initiatives, such as low-cost assistive technologies and peer-support programs. - Individualized Consideration: The leader ensures that teacher professional development and student welfare programs address diverse individual needs.

This adaptation of Bass's framework in the Indonesian inclusive school context reveals that transformational leadership extends beyond productivity and innovation—it becomes a moral commitment to equality and human dignity.

Challenges and Policy Implications

Despite these achievements, several structural and cultural challenges persist. Limited BOS funding and the absence of specific policy guidelines for inclusive schools often restrict flexibility in budgeting (Astuti, 2021). Moreover, some teachers still perceive inclusion as an administrative burden rather than a shared responsibility. To address this, leadership training programs should embed transformational principles that emphasize empathy, reflective dialogue, and adaptive budgeting.

At the policy level, the Ministry of Education should consider revising BOS technical guidelines to explicitly include budget indicators for inclusive education. This would ensure that financial mechanisms are aligned with the spirit of Permendikbudristek No. 6 Tahun 2021, supporting equitable access to resources for all learners.

Islamic Ethical Reflections on Transformational Leadership in Budget Governance

From an Islamic management perspective, the principal's leadership behavior resonates with the Qur'anic principles of al-'adl (justice) and shura (consultation). Transformational leadership in Islamic

schools should thus be viewed not only as a modern managerial approach but as a spiritual mandate. The Prophet Muhammad ﷺ exemplified transformational attributes he inspired his companions through moral integrity (akhlaq), empathy, and a shared vision for social betterment. These ethical elements should guide financial decisions, ensuring that budgets are distributed fairly, transparently, and for the collective benefit (maslahah).

Model Development and Future Research

The study proposes a conceptual model for Transformational-Inclusive Leadership in Budget Management, integrating: 1. Vision Alignment: Establishing inclusive goals tied to school mission. 2. Stakeholder Empowerment: Promoting participatory decision-making. 3. Transparency Mechanisms: Implementing open financial communication tools. 4. Ethical Governance: Ensuring amanah and accountability in fund utilization.

Future research could explore quantitative validation of this model using PLS-SEM or structural equation modeling, examining correlations between leadership behavior, budget participation, and school performance in multiple inclusive institutions across Indonesia. Such comparative research will enrich the theoretical contribution of transformational leadership studies in Islamic education contexts.

The overall findings from this study demonstrate that transformational leadership at MTsS Inklusi Bontocinde Gowa creates a sustainable framework for participatory governance, transparent budgeting, and inclusive financial management ensuring that no student is left behind.

The implications of this study show that school principals need to strengthen the implementation of inclusive and participatory transformational leadership to increase the effectiveness of education budget preparation and allocation. Policy support in the form of training and professional development is also needed to encourage inclusive education-oriented leadership practices. In addition, the implementation of participatory mechanisms and transparency in budget management are the key to creating a fair, effective, and friendly learning environment for all students, including those with special needs.

4) CONCLUSIONS

The transformational leadership applied by the head of the madrasah at MTsS Inklusi Bontocinde Gowa has proven to be able to create an inclusive, participatory, and adaptive educational environment. With a vision-oriented approach and empowerment of all school residents, madrasah heads encourage the active involvement of teachers, staff, students, and parents in the process of preparing budgets. This approach makes every budget policy more responsive to real needs, especially for students with special needs.

In the management of education funds, school principals not only emphasize transparency and accountability, but also encourage innovation and collaboration in the use of the budget. School Operational Assistance (BOS) funds and other sources are effectively utilized to support inclusive learning facilities, teacher training, and student development programs. The involvement of various stakeholders in budget planning and evaluation also strengthens a sense of ownership and shared responsibility for the success of education in schools.

Overall, this study shows that transformational leadership has an important role in the effectiveness of education budget preparation and allocation in inclusive schools. By prioritizing participatory principles, concern for special needs, and transparency and accountability, transformational leadership becomes a relevant and applicable model in addressing the challenges of sustainable inclusive education management. This model can be adopted by other inclusion schools as a strategy to improve the quality of educational services equally.

Interviews with the principal, vice principal, and teachers reveal that emotional intelligence and empathy are central to the principal's leadership practice. Teachers noted that they feel valued and heard, which increases their motivation to contribute ideas during budget discussions. This aligns with Saputra & Fadillah (2025), who found that affective commitment mediates the relationship between transformational leadership and organizational performance.

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Data availability: The data supporting the findings of this study are available from the corresponding author upon reasonable request.

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