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Available but Uncontested: Why *Budget Transparency* Stops Short of Accountability in Schools

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ABSTRACT

Budget transparency has become the standard prescription for improving governance in education finance, yet little is known about what happens once the policy reaches an individual school. This study examines how key actors experience and enact education *budget transparency* in senior high schools through a transcendental phenomenological design. Fourteen participants took part. They comprised principals, treasurers, school committee chairs, and provincial officials. In-depth interviews, twelve field observations, and analysis of school financial documents supplied the data, which were then interpreted using the five analytical stages of Moustakas. Five themes emerged. *Transparency fragmented* on entry into the school, and actors rebuilt it variously as legal obligation, moral trusteeship, and managerial instrument. Practices diverged along two independent axes. Infrastructure governed whether financial information became available, while committee dynamics governed whether anyone questioned it. *Obstacles accumulated* in three layers of unequal tractability, and the patron authority above principals in parts of the foundation sector lay beyond the reach of educational administration. Schools improvised effective remedies that stayed unauthorized and personally sustained. Consequences cut both ways, because trust and financial discipline improved while managerial attention drifted away from teaching. An availability-contestation model follows from these findings and separates disclosure from answerability. The policy implication is direct. Investment in reporting platforms moves a school along one axis only, and accountability instead demands stronger deliberative capacity in school committees rather than a larger volume of disclosure.

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INTRODUCTION

Education absorbs the largest single share of Indonesian public spending, yet the machinery for showing citizens how that money is used remains uneven at the point where it matters most (Gootjes & de Haan, 2022; Jin & Wang, 2025; Kang, 2025). The 1945 *Constitution obliges* central and regional governments to allocate at least twenty percent of their budgets to education, and Law No. 14 of 2008 on Public Information Disclosure establishes a corresponding right of access to how those funds are managed (Lewis, 2023). The obligation and the right do not meet cleanly at the school gate. Audit findings from the Supreme Audit Agency continue to identify weaknesses in school financial reporting across regions, and Indonesia Corruption Watch has repeatedly identified the education sector as vulnerable precisely where budget management is least visible (Muslimin & Aprianto, 2023). Banten Province illustrates the problem in concentrated form: provincial education office data indicate that school financial reporting compliance remains inconsistent, with several regencies and cities recording rates below seventy percent despite bordering the national capital and its administrative infrastructure.

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Scholarship on *budget transparency* converges on a claim about outcomes while remaining largely silent about mechanism. Cross-country evidence establishes that higher *budget transparency* improves governance quality and that the relationship runs in both directions, so that better governed states also disclose more (Çelik et al., 2026; Jin & Wang, 2025; Lewis, 2023). Work in the Indonesian public sector reports a comparable pattern below the national level, where the accountability and transparency of village governments rest on staff competence and organizational commitment and in turn shape community trust (Sofyani et al., 2022, 2023). Yet the field's own stocktaking cautions against reading these associations too confidently. A systematic review of 187 studies found that transparency is credited with far more governance and citizen-related outcomes than the evidence sustains, and that its effects are contingent on conditions the literature has not adequately specified (Ibrahimy et al., 2024). Across these three strands, transparency is measured as a quantity that institutions possess in greater or lesser degree rather than as a practice that particular people perform under particular constraints.

Three gaps follow from this pattern. Measurement dominates the field, so that disclosure indices stand in for accountability and no study establishes whether information that is available is ever actually used by those it was disclosed to. Evidence concentrates at the national and municipal levels, leaving the school as the least examined site even though schools handle multiple funding streams and answer to the most immediate constituency in the public sector. And the actor's own account is absent, since surveys and indices record what institutions report rather than what principals, treasurers, and committee members understand themselves to be doing when they report it. This study addresses all three. It examines transparency at the school level through the lived experience of the actors who enact it, and it distinguishes analytically between the availability of financial information and the contestation of that information, a distinction that single-axis measurement cannot register but that determines whether disclosure produces accountability at all.

This study pursues three objectives. It seeks to understand how key actors construct the meaning of *budget transparency* in the course of implementing it, to identify the obstacles they encounter and the strategies they devise in response, and to trace the consequences of transparency for school governance as those actors experience them. Meeting these objectives extends the existing literature in two directions. Theoretically, it supplies the mechanism that correlational work has left unspecified, showing how transparency is produced rather than how much of it exists. Practically, it addresses a decision that education authorities in Indonesia and comparable systems face directly, namely whether further investment in reporting platforms will yield accountability or merely improve disclosure. The distinction matters because the two are routinely treated as interchangeable in policy design, and a study conducted at the level where the money is actually spent is positioned to test whether that assumption holds.

The study accordingly focuses on the interpretive work that transparency requires of those who perform it. Its central argument is that *budget transparency* enters the school as a single policy and immediately fragments, since a treasurer facing an audit, a principal answering to a foundation, and a committee chair speaking for parents each construct the same obligation differently and each count different evidence as proof of having met it. What follows from that fragmentation is not deviation from the policy but the policy itself as it operates, which is why the analysis attends to divergence between accounts rather than treating divergence as noise to be reconciled. A transcendental phenomenological design is suited to this task because it recovers the meanings actors themselves constitute rather than measuring their compliance against an external standard. The following section sets out the design, the participants, and the analytic procedure through which those meanings were reconstructed.

RESEARCH METHOD

This study employs a qualitative approach with a transcendental phenomenological design as formulated by Zhang (2021). The design was selected because the research problem concerns the meanings that key actors attach to *budget transparency* rather than the measurable extent of their compliance with it, and phenomenology is the tradition equipped to recover such meanings from lived experience. *Transcendental phenomenology* requires *epoché*, the deliberate bracketing of the researcher's preconceptions so that the phenomenon may be approached as participants themselves constitute it (Aurora, 2023; Laferté-Coutu, 2023; Zhang, 2021). The study operates within a constructivist paradigm, which holds that social reality, including what counts as transparency in school finance, is produced through the interactions and interpretations of the actors involved rather than existing independently of them (Aurora, 2023; Laferté-Coutu, 2023; Zhang, 2021). This paradigmatic position carried a methodological consequence that shaped the entire design: divergent accounts of the same policy were treated as data about how the phenomenon is constituted, not as inconsistencies requiring reconciliation.

The profile of the participant group is presented in **Table 1**.

Table 1. Profile of Research Participants

Category	Total	School Type	Education	Experience (years)
Principal	4	2 public, 2 private	Master's	8–15
School treasurer	4	2 public, 2 private	3 master's, 1 bachelor's	5–12
Committee chair	3	1 public, 2 private	2 master's, 1 bachelor's	3–8
School supervisor	3	Provincial	Master's	10–15
Total	14	4 schools	12 master's, 2 bachelor's	Mean: 7.2

Source: Research data, processed

Participants were recruited through purposive sampling against three criteria: direct involvement in school financial management or oversight for at least two years, documented experience implementing *budget transparency*, and willingness to speak openly about that experience. Data were collected through three techniques (Aurora, 2023; Laferté-Coutu, 2023; Zhang, 2021). Semi-structured in-depth interviews of 60 to 90 minutes were conducted with each participant, recorded with permission and transcribed verbatim. Participatory observation was carried out across 12 school visits, focusing on budget plan ratification, the physical condition of financial information boards, committee meeting interaction, and the accessibility of school web portals. Document analysis covered annual budget plans, operational assistance accountability reports, committee meeting minutes, and financial management staffing decrees.

Analysis followed the five stages Stanier (2022) specifies, supported by NVivo 12 for coding and categorization. *Horizontalization identified* every significant statement in the transcripts and granted each equal initial weight, which prevented the more articulate accounts from displacing the rest before clustering had begun. Those statements were then grouped into units of meaning and provisional themes, from which textural descriptions were constructed to articulate what participants experienced and structural descriptions to establish the conditions under which they experienced it, so that the final synthesis of the phenomenon's essence rested on both rather than on assertion. Credibility was established through four procedures. Source triangulation required that claims advanced in the findings be corroborated across interview, observation, and documentary evidence wherever the data permitted; transcripts were returned to all 14 participants for verification, and two requested terminological corrections that were incorporated; peer debriefing tested emerging interpretations against alternative readings; and thick description was maintained to support transferability judgments by readers in other settings (Van Cleave et al., 2026). The study received ethical approval under protocol number KEP/2024/045/UNPAM, and all participants gave written informed consent under guarantees of confidentiality and anonymity.

RESULT AND DISCUSSION

Results

Transparency as a Contested Construct

Participants did not share a single definition of *budget transparency*. What emerged instead were three distinct constructions of the same policy object, each anchored in the participant's structural position within or outside the school. Transparency appeared as a legal obligation carrying sanctions, as a moral trust owed to the community, and as an instrument of internal management. These constructions are not mutually exclusive, and several participants invoked more than one. The emphasis a participant placed on one construction over the others nevertheless shaped what that person counted as evidence that transparency had been achieved, and this proved to be the more consequential difference. An actor who understands transparency as compliance regards a submitted report as proof of success. An actor who understands it as trusteeship does not. The compliance construction was most pronounced among treasurers in public schools, where the reporting chain terminates in an audit with material consequences: *"For us in public schools, transparency is an absolute obligation from the central government. Every rupiah of BOS funds has technical guidelines, must be accounted for, and must be entered into the system. If we are not transparent, we face an audit from the Supreme Audit Agency or the inspectorate, and the sanction is that the next disbursement will not be released (BEN1)."* A markedly different construction came from a private school principal, who framed transparency as a relationship of trust rather than a reporting requirement: *"Transparency is not merely an administrative obligation, but a fiduciary responsibility for the children's future. These funds are entrusted by the community, so openness is our way of honoring the public that has placed its trust in us (KS2)."*

A third construction treated transparency as a tool of internal governance rather than as an obligation owed outward at all. One public school principal explained that budgetary openness disciplines his own staff, since a team that can see the budget is tight will reconsider proposals for questionable activities before submitting them (KS1). The distance between these constructions widens once actors outside the school structure are consulted. A committee chair defined transparency in terms that no school official used, locating it in the process rather than in the document: *"For parents, transparency simply means we know what the tuition and contributions turned into. Not just being handed a table of bold figures at the end of the year, but being invited to talk about the allocation process from the beginning, before the decision is finalized (KOM3)."* This external perspective exposes a gap that the internal constructions conceal. School actors define transparency by what they disclose; the committee defines it by when it is consulted. A supervisor named the gap directly, observing that many principals believe they have achieved transparency by mounting a BOS banner outside the administrative office, when authentic transparency is participatory rather than a discharged obligation to display figures (PNG1).

The member-checking process produced unexpected corroboration of how forcefully the compliance orientation operates. When transcripts were returned for verification, one principal asked that a colloquial term in his own account be replaced with the formally correct legal designation under Ministerial Regulation No. 75 of 2016. The substance of his account was unaffected, and the correction was accepted. What the request revealed was an actor monitoring his own language against a regulatory standard in a research setting where no sanction could possibly apply. Compliance orientation, on this evidence, is not merely a stated position about what transparency requires but an internalized reflex governing how these actors speak about school money at all. Taken together, the five accounts establish that *budget transparency* enters the school as a single policy and immediately fragments into several distinct objects. Each fragment generates its own practices, its own criteria of success, and its own grounds for claiming that the policy has been implemented, which is why the practices documented in the next theme diverge so sharply even among schools operating under identical regulations.

Two Systems, One Policy

If the preceding theme established that transparency means different things to different actors, the observational and interview data reveal something more structural. Transparency also operates through entirely different machinery depending on whether a school is public or private. The contrast is not a matter of degree but of kind. Public schools have transparency built into an infrastructure they neither constructed nor maintain, and which continues to function whether or not anyone in the school attends to it. Private schools must assemble transparency themselves from whatever is at hand, and it functions only for as long as someone actively sustains it. The four dimensions along which this divergence appears most clearly are set out in **Table 2**.

Table 2. Comparison of Transparency Practices in Public and Private Senior High Schools

Aspect	Public Senior High School	Private Senior High School
Reporting system	Digital, integrated with *SIPD*	Manual, periodic written reports
Information accessibility	Online transparency portal, available 24 hours	Bulletin board, committee meetings
Technology support	Adequately funded by the local government	Limited, self-funded
Human resource training	Regular provision by the Education Office	Independent, peer learning

The four rows of **Table 2** describe a single underlying asymmetry rather than four separate gaps. In each row the public school receives something from outside itself, while the private school must generate the equivalent internally. What distinguishes these arrangements is not the quality of the output at any given moment, since a bulletin board updated weekly may inform parents as well as a portal does. The distinction lies in what sustains them. External provision makes public school transparency independent of any individual's diligence and therefore continuous, whereas internal generation makes private school transparency contingent on effort that competes with every other demand on a small staff. The final row is the most consequential of the four, since training is the mechanism by which capacity is renewed. A school that must train itself does not merely start further behind; it falls further behind with each regulatory change, which is why the technical obstacles reported in Theme 3 compound differently in the two sectors.

Interview accounts confirm the asymmetry in participants' own terms. A treasurer at a public school described a reporting environment in which disclosure occurs as a byproduct of a system that runs continuously: *"Since the integration with SIPD, everything is real time. We enter today's expenditure and the education office can monitor it immediately. The public can also access the summary on the school website (BEN3)."* A counterpart at a private school described an arrangement bounded by physical space and by the calendar: *"We do not have a dedicated budget portal yet. Usually we post a summary of income and expenditure on the noticeboard in the teachers' room, and we distribute hard copies at the annual meeting with foundation representatives and the committee (BEN4)."* Neither account rests on interview evidence alone. During a field visit, the treasurer at the public school demonstrated the *SIPD* portal live, including the disbursement tracking dashboard, and the school supplied a monthly SIPD recapitulation printout bearing the principal's authorizing stamp.

Observation at the private school produced the inverse finding. No financial transparency board existed anywhere in the school's public areas, the noticeboard carried only academic posters and examination schedules, and administrative staff confirmed that printed reports were kept in a drawer and produced only when foundation supervisors visited. Committee participation follows an axis of its own, independent of the infrastructure gap. Two committee chairs described the same formal role in incompatible terms. The first refused a ceremonial function outright: *"We on the committee do not want to be a rubber stamp. For every RKAS preparation we ask for the rough draft first. We comb through it to see which items are academic priorities and which are physical renovations that can be postponed (KOM1)."* The second described a

posture of deference: *"Frankly, our role is mostly to listen to the principal's presentation. They are the education experts, so we simply entrust it to them. At the end of the meeting I usually just sign the RKAS approval (KOM2)."* Documentary evidence corroborates the second account rather than merely repeating it. Committee meeting minutes at that school record attendance lists with no record of discussion. The field note from the plenary session at the other school captured a different scene entirely: forty-five parents in attendance, the RKAS projected for collective review, and three parents interrupting to challenge the study tour allocation and request its reassignment to toilet repairs, which the principal accommodated during the meeting itself.

The two axes do not align in the way the infrastructure gap would predict, and their misalignment is the central finding of this theme. One public school combines strong systems with substantive participation while one private school combines weak systems with ritual participation, yet neither pairing is causal. Ritual participation costs nothing in infrastructure to remedy, and the *SIPD* portal generates no participation by itself. The parents who interrupted the *RKAS* session were reading a projector screen in a room, not a website, and nothing in the digital reporting architecture produced their intervention. What the combined evidence establishes is that technological integration governs the availability of financial information, while committee dynamics govern whether that information is ever contested. Public schools in this study have solved availability and left contestation unaddressed. Private schools have solved neither through formal systems, though the themes that follow show that at least one solves both through means the policy does not recognize.

Layered Obstacles

The obstacles participants described do not occupy a single level of the system. They accumulate in three layers, and each layer resists the remedies appropriate to the others. Technical obstacles originate in regulation and infrastructure external to the school and are experienced as instability. Capacity obstacles concern resources the school does or does not possess and are experienced as insufficiency. Cultural obstacles arise from relationships of authority and deference, and these prove least amenable to policy intervention because they are not, in any straightforward sense, problems that the education bureaucracy is positioned to solve. The technical layer is defined by volatility rather than by complexity as such. As one treasurer described it: *"Regulations change frequently, and updates are applied suddenly; we have to keep adapting (BEN1)."* The burden this produces is concrete rather than abstract. Another treasurer described ministry servers failing as reporting deadlines approached, which forced work to continue until two in the morning to synchronize expenditure receipt data (BEN3). Both accounts come from public school treasurers, which is to say from the participants with the best available infrastructure. Technical obstacles are therefore not the residue of underdevelopment that better systems would eventually eliminate. They are generated by the reporting systems themselves, and they intensify as those systems become more elaborate.

The capacity layer falls almost entirely on private schools, and one principal set out its arithmetic plainly: *"As a private school with barely adequate funding, we do not have a dedicated accounting staff member. The treasurer doubles as an honorary teacher. The administrative computers also have low specifications and often freeze when opening the annual recapitulation spreadsheet (KS4)."* The cultural layer operates at two distinct scales. Within schools, participants described a norm of deference that suppresses questioning from below. One treasurer named it in terms familiar throughout the region: *"There is a culture of ewuh pakewuh, of feeling reluctant. If a teacher or staff member is too critical in asking leadership for budget details, it feels taboo, as though one might be seen as impolite or as suspecting one's superior (BEN2)."* Above the school, a supervisor identified a second pattern operating in parts of the private sector: *"In some foundations the foundation chair occupies the position of a patron with full authority. Principals do not dare to publish the financial structure openly without the foundation's blessing. So transparency stops at the level of the elite leadership (PNG2)."*

These two cultural findings warrant separation, because they operate through different mechanisms and demand different responses. The norm of reluctance restricts the

upward flow of questions but leaves the formal disclosure obligation intact, since a principal committed to openness may publish figures regardless of whether subordinates feel able to ask about them. The patron relationship restricts disclosure itself, and it does so at a level above the principal. The actor whom regulation designates as responsible for transparency is consequently not the actor who decides whether transparency occurs. Here the three layers reveal their unequal tractability. Technical obstacles yield to regulatory simplification and capacity obstacles yield to funding and training, both of which lie within the state's reach and both of which existing policy already attempts. Cultural obstacles of the patron variety yield to neither, because the governance structure producing them sits partly outside the education bureaucracy's jurisdiction. A principal facing a foundation chair who withholds consent cannot be rendered compliant by a better application or a longer training program, and no amount of technical assistance addresses the problem. This asymmetry explains why the strategies documented in the next theme are improvised rather than prescribed. Schools are working around obstacles that policy has not merely failed to remove but is not structurally equipped to remove.

Improvised Sufficiency

Faced with obstacles that policy has not removed, schools do not stall. They improvise. The four strategies documented in this study share a common logic. Rather than meeting the standard the regulation implies, participants construct arrangements that are workable given what they actually possess, and each strategy substitutes something abundant for something scarce. Where formal procedure is scarce, schools write their own. One treasurer described a local standard operating procedure reduced to a checklist yet enforced without exception, requiring stamped receipts and activity photographs before any reimbursement, precisely so that the school would survive the education office audit (BEN3). Where trust is scarce, principals spend communication rather than waiting to be asked for it: *"I do not wait for the committee to demand it. At the end of every month I take the initiative to send a summary of cash in and cash out through a WhatsApp broadcast to the parents' association, so that no unpleasant rumors develop (KS2)."* Where money for software is scarce, schools repurpose tools that cost nothing: *"We cannot afford expensive accounting software. We make the most of Google Sheets and share the link to the committee's WhatsApp group. So they can monitor the school's cash updates live from their own phones (BEN4)."*

Where official training is scarce or slow, treasurers build a horizontal channel of their own: *"When we get stuck on tax matters or an ARKAS system error, we turn to an informal forum of senior high school treasurers in the region on Telegram. There we teach each other, 'oh, you click this menu here,' and the response is faster than waiting for the education office training (BEN2)."* Read individually, these appear to be modest workarounds of the kind any organization develops. Read together, they describe a parallel governance system operating alongside the official one and, in several respects, outperforming it. The shared spreadsheet deserves particular attention, since it delivers something the *SIPD* portal does not: continuous access by the specific people who fund the school, on the devices they already carry, achieved without any technological support from the state. The Telegram forum is more striking still, because it is faster than the official training channel it substitutes for and costs the state nothing at all. What these strategies share, beyond their ingenuity, is that each is unauthorized, undocumented in any policy instrument, and dependent on the initiative of the particular individual who maintains it. Their fragility is not incidental but definitional. When the treasurer who curates the spreadsheet departs, the arrangement departs as well, and the committee that had grown accustomed to live access loses it without any policy having changed. Schools have achieved sufficiency, but sufficiency assembled in this manner accumulates no institutional memory. Each school therefore pays the improvisation cost again whenever its personnel change, which means the resilience documented here should not be mistaken for capacity that the system has built.

What Transparency Costs and Returns

The final theme concerns consequences, and here participants' accounts divide against themselves. Transparency has demonstrably improved several dimensions of school governance in the schools studied. It has also imposed burdens heavy enough that participants describe their core professional work being displaced by it. Both propositions are supported by the data, and the same participants frequently reported both, which suggests that the ambivalence belongs to the phenomenon rather than to any inconsistency in how it was recounted. The most credible evidence of benefit comes from outside the school hierarchy, where an informant has no institutional interest in reporting success. A committee chair described a material rather than attitudinal effect: *"Since the BOS report was posted on the website and the noticeboard, the level of committee contributions for supplementary programs has actually risen sharply. Parents have become willing to contribute because they are confident the money is not being misappropriated (KOM1)."* Internally, transparency has tightened financial discipline. One principal described accountability reports that were once delayed for months now being filed within three days of an activity, because the workflow is visible and the system locks against late entry (KS3). Planning quality improved as well. *Participatory budgeting* at one public school redirected expenditure toward laboratory internet bandwidth in place of the annual routine of repainting the fence (KS1). Set against these gains, two costs recur across the accounts. The first is administrative multiplication: *"Honestly, the exhaustion is extraordinary. There are many reporting applications: ARKAS from the ministry, SIPD from the regional government. The formats differ. One piece of work, but it has to be entered through three different doors (BEN3)."*

The second cost is more serious, because it reaches the school's educational purpose rather than merely its workload: *"The principal's focus is now almost sixty percent consumed by financial management, to avoid administrative error. The time for academic supervision in classrooms, for monitoring teachers' pedagogy, has been substantially reduced (KS4)."* The data contain one account that complicates this ledger and deserves reporting rather than exclusion. A treasurer who might have been expected to voice the burden argued the opposite, describing the initial construction of an open system as difficult but its subsequent operation as a relief. Having previously been suspected by colleagues of misappropriating school funds, this participant found that open data on a shared spreadsheet ended the accusations, and reported sleeping more easily as a result (BEN2). The divergence is explicable rather than anomalous. This treasurer works at a school where the system was designed locally to fit available capacity, whereas those reporting exhaustion work with systems designed centrally and imposed. The burden may therefore be attributable less to transparency itself than to the multiplication of incompatible reporting channels through which the state requires it.

Two further deviant cases press against the study's own summary findings, and both concern the private sector that Table 3 characterizes as systemically disadvantaged. Against that characterization, one private school instituted an open financial day each semester at which parents verify operational expenditure receipts directly. The practice exceeds the one-way portal access that public schools provide, which offers no comparable space for physical validation of documents. Against the assumption that better procedure produces better accountability, one principal rejected the premise outright, arguing that reporting systems can be sophisticated and receipts neatly photographed while price mark-ups persist in the field whenever integrity fails, and that the government has fixed its attention on administrative reporting format rather than on educational effectiveness (KS4).

Taken as a whole, the ambivalence documented in this theme is not a defect in the evidence but the shape of the phenomenon itself. Transparency delivers what the policy promises, since trust, discipline, and planning quality all improved in the schools studied. It delivers those gains through a mechanism that consumes the managerial attention schools need for teaching, and it does so most heavily where the reporting architecture is most elaborate. The deviant cases mark where the boundary of the policy's effectiveness lies. Where transparency is locally designed and personally owned, it lightens rather than burdens and reaches further than infrastructure alone would predict.

Discussion

The accounts assembled here confirm the central premise of stewardship theory while specifying the conditions under which it holds (Ali et al., 2025). Ryan and Deci (2020) posit that managers act from intrinsic motivation to serve those who entrust resources to them, and the principal who described transparency as a fiduciary responsibility for children's futures gives that proposition direct expression. What the findings add is that stewardship orientation was not distributed evenly but clustered where sanction was weakest, appearing most clearly in a private school lacking an enforcement architecture, while the compliance construction dominated among public school treasurers whose reporting chain terminates in an audit with material consequences. The member-checking episode, in which a principal spontaneously corrected his own terminology against a ministerial regulation where no sanction could apply, indicates how deeply the compliance frame becomes internalized. Stewardship theory in educational finance therefore requires a situational qualification: the intrinsic motivation it describes is real, yet it operates alongside an externally installed reflex capable of crowding out the very orientation the theory foregrounds.

The divergence between what schools disclosed and what committees contested is best explained through street-level bureaucracy. Marienfeldt (2024) argued that policy acquires its operative meaning through the discretionary choices of front-line implementers, and identical regulations here produced a real-time integrated portal in one school and a drawer of printed reports produced only for foundation visits in another. Torrance (2021) supplies the distinction that matters: accountability as answerability differs from accountability claimed as a virtue by the actor. The supervisor's observation that principals believe transparency is achieved by mounting a banner outside the administrative office captures that slippage precisely, and the committee chair who signs the annual budget approval after listening to a presentation confirms Mahato's (2025) finding that participation frequently remains procedural, corroborated independently by minutes recording attendance without discussion. *Procedural transparency* emerges not as a partial achievement of substantive accountability but as a distinct state that can persist indefinitely without moving toward it.

The barriers sustaining that state extend the implementation model of Bastoni et al. (2024) in a direction it does not anticipate. Capacity constraints fit their framework closely, as do the obstacles reported by Ibrahimy et al. (2024). Yet the most acute technical difficulties came from the best-resourced participants, which locates complexity in the reporting architecture itself rather than in its absence, closer to the transparency trap of Bastoni et al. (2024) and Alexander's (2022) account of the tension between transparency and effectiveness. The patron relationship a supervisor described in parts of the foundation sector is more consequential still, since it places decision authority above the actor whom regulation designates as responsible. That is neither a resource deficit nor a disposition problem but a jurisdictional boundary, and no variable in the standard implementation models registers it.

The strategies through which schools nevertheless achieved workable transparency exemplify what Niner and Randalls (2021) term good enough governance, while also marking that concept's limits. A locally written checklist enforced without exception, a monthly cash summary broadcast before anyone requested it, a shared spreadsheet substituting for accounting software, and an informal treasurers' forum outperforming official training are pragmatic accommodations to constraint rather than approximations of an ideal standard, and the proactive communication documented here aligns with Stanier's (2022) work on the weight of leadership commitment. Grindle nevertheless treats such arrangements as a defensible resting point, and the present data qualify that reading. Every strategy documented was unauthorized, undocumented in any policy instrument, and sustained by a particular individual, so that when that individual departs the arrangement departs as well.

The consequences participants reported carry a comparable ambivalence. Gains were independently corroborated, with a committee chair outside the school hierarchy reporting that contributions rose because parents trusted funds were not being diverted, consistent

with Meriç and Öz (2025). Costs were equally real. The account of one task entering three incompatible portals, alongside a principal's attention consumed until classroom supervision receded, restates in school terms what Cantù et al. (2025) describe as the overhead accompanying accountability reform. The deviant case locates the boundary between these outcomes more precisely than either literature does, since the treasurer who found an open system lifted rather than added a burden worked with a locally designed system, whereas those reporting exhaustion worked with centrally designed ones. Burden appears to be a property not of transparency itself but of externally specified formats multiplied across agencies. These qualifications converge in the model presented in **Figure 1**.

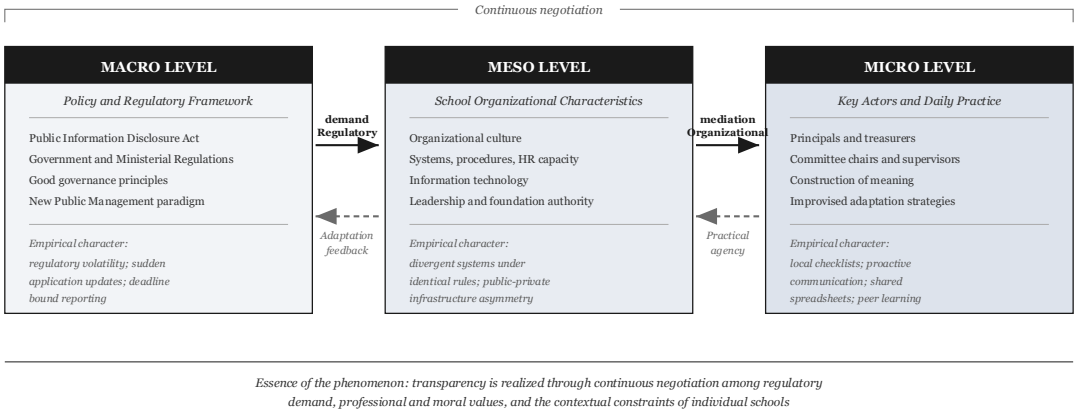


Figure 1. The Availability–Contestation Model of Education *Budget Transparency*
Source: Author's construction based on research findings

Figure 1 consolidates the study's contribution and specifies where it departs from existing accounts. The transparency literature has overwhelmingly measured openness along a single dimension, treating disclosure indices as proxies for accountability and reading higher scores as movement toward it (Cantù et al., 2025). The present findings indicate that disclosure and contestation vary independently. Infrastructure moves a school rightward along the availability axis and does nothing to its vertical position, which is why a school combining real-time integration with a passive committee remains in the procedural compliance quadrant that investment was expected to help it escape, while the private school that instituted direct receipt verification by parents reached substantive contestation from a position of infrastructural disadvantage. The upper-left quadrant is the model's decisive element, since it is analytically invisible under prevailing measurement approaches yet was empirically occupied in this study.

Three contributions follow. First, transparency in school budgeting is a two-dimensional construct, and conflating availability with accountability leads research and policy alike to mistake infrastructure investment for governance reform. Second, good enough governance requires a jurisdictional qualification, because where authority over disclosure sits outside the education bureaucracy no degree of accommodation within the school reaches the constraint. Third, adaptive sufficiency is institutionally fragile, so that reform relying on front-line improvisation without codifying it converts individual competence into a recurring public cost. These claims redirect attention from platform provision toward the deliberative capacity of committees, from format standardization toward the consolidation of reporting channels, and from training events toward resourcing the horizontal learning networks practitioners have already built. The implication for school leadership is more sobering. A principal reporting that sixty percent of managerial attention is absorbed by financial administration describes a governance settlement in which accountability for money has displaced attention to teaching, and any reform adding disclosure obligations without consolidating them deepens that displacement rather than correcting it.

CONCLUSION

This study concludes that education *budget transparency* is not a uniform standard but a construct that fragments on entry into the school and is reassembled differently by each actor who handles it, so that principals, treasurers, committee chairs, and supervisors held incompatible criteria for judging whether the policy is fulfilled. Practices following these constructions diverged along two axes operating independently: infrastructure governed whether financial information was available, while committee dynamics governed whether it was ever contested. A school could hold a real-time portal and a silent committee, or manual records and parents verifying receipts in person, and the second produced more accountability. *Obstacles accumulated* in three layers of unequal tractability. The patron authority above the principal proved unreachable by educational administration, while the strategies schools improvised remained unauthorized and personally sustained, accumulating competence in individuals rather than institutions. The resulting availability-contestation model separates disclosure from answerability and locates governance leverage in deliberative capacity rather than platform provision. The study is limited by its cross-sectional design in four schools in one city; the model now requires longitudinal testing, wider participant framing, and quantitative operationalization at scale.

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