

CHAPTER I

INTRODUCTION

A. Background Research

School is a social organization that provides learning services to the society. As an organization, school is an open system because it has a relationship with the environment. In addition, to be a place for learning, the environment is also as the source of school inputs. School inputs are all inputs required for the processing of school in order to obtain the expected output (Triatna and Komariah, 2006:3).

The purpose of education is not only directed at the aspects of intellect, but further more, according to the nature of education as an effort to humanize humans, the purpose of education focused on aspects of personality, social, and moral. One effort to improve the quality of students in schools of these aspects is through the optimization on management of extracurricular activities.

Almost all primary and secondary schools (elementary, junior and senior high school) in the homeland have extracurricular activities. Activities after school hours offer a number of training according to talents and interests of students, such as KIR (Scientific Group of Teenagers), Scouts, PMR (Red Cross Youth), Home Club, Nature Lovers, and sports. For example are football, basketball, volleyball, tennis, martial arts, and swimming. Coach or

extracurricular teachers are most of teachers from the school. A wealthy school usually brings professional trainers from outside.

Potential of extracurricular activities to build talented generation in their field is enormous. This if extracurricular handled well and professionally by the school. In other words, it is not just an extracurricular activity or routine of filling free time, but also a place to build talented students.

School usually advises students to take extracurricular that become the choice after a distribution of interest and aptitude tests by a psychology team appointed by the school. From the results of tests, students are asked to choose extracurricular according to the advice of psychological test results distributed to parents. In practice, managing extracurricular is not as easy as turning the palm of the hand. Management should be really done professionally. Therefore, extracurricular fund is not taken from the school budget, but taken from the students who pay dues each month. The number of extracurricular payment every students is not same. That is in accordance with the type of extracurricular taken by students. Therefore, school typically provides cross-subsidies for the deficit extracurricular in operating expenses (Kusuma, 2009: 3).

Implementations of fund allocation for extracurricular activities have various problems. The problems are related to BOS program. BOS or the School Operational Assistance (BOS) is a government program for funding non personnel costs of the unit primary education as implementing compulsory education program. However BOS possible to finance some other

activities that pertained in personnel costs and investment costs (Education Department, 2009). Money from BOS is distributed into the school accounts every quarter starting in January 2009. Admittedly, the money is not enough for school operational expenses, which included office supplies, salaries of teachers and school guards, electric bill, telephone, water, and others. Due to school free, elementary schools are forced to eliminate extracurricular computer, abacus, and vocals (Fani, 2009: 5).

Although many parents feel beneficiaries of free schooling, on the other side it has many complaints because schools do not have the funds to organize extracurricular activities. Local government policies can help allocation of extracurricular activities fund.

It is expected that the management toward the allocation of extra funds in schools should be as good as possible, from the planning, budgeting, and reporting. Good management activities, especially in the allocation of funds for extracurricular activities will facilitate the activity. Do not let the extracurricular activities remove only because of lack of funds or the result of government policy.

From the background above, the researcher is interested in research on Management of Extracurricular Fund Allocation at Elementary School State Jurang Ombo Mageleng.

B. Focus of the Research

The focus of this research is "What are characteristic of fund management for extracurricular activities at Elementary School State Jurang Ombo Magelang?" The focus is translated into two sub focus.

1. What are characteristic of allocation funds for extracurricular activities at Elementary School State Jurang Ombo Magelang?
2. What are characteristic of extracurricular activity fund accounting at Elementary School State Jurang Ombo Magelang?

C. Objective of the Research

The purpose of this research is divided into two.

1. To describe the allocation of fund for extracurricular activities at Elementary School State Jurang Ombo Magelang.
2. To describe the extracurricular activity fund accounting at Elementary School State Jurang Ombo Magelang.

D. Benefit of the Research

This study has two benefits, i.e theoretical benefits and practical benefits.

1. Theoretical Benefit

The results of this study are as a theoretical discourse to add insight and knowledge regarding the management of the allocation extracurricular funds at Elementary School State Jurang Ombo Magelang.

2. Practical Benefits

The results of this study are expected to be useful:

a. For Policy Makers

As input to policy makers in allocating extra funds in order to improve the quality of education.

b. For the Principal

As an evaluator of the extra funds allocation that has been run.

c. For Teachers

As input in managing extra-curricular activities start from the use of funds until the preparation of the extracurricular activities.

E. Glossary

1. Allocation Management

Management of funding is funds allocated for extra activities covering extra funding sources and the activities of budgeting extra funds.

2. Source of Funds

Source of funding is the effort in collecting funds to finance school operations.

3. Extracurricular Activities

This is a vehicle for personal development of students through various activities, either directly or indirectly associated with curriculum materials, as an integral part of the institutional objectives of primary school.