

## **CHAPTER V**

### **DISCUSSION AND PROPOSITION**

This chapter discusses discussion, and proposition as follows:

#### **A. Discussion**

##### **1. The Characteristics of The School Financial Management For Poor Students SD N Batusari 6 Mranggen Demak.**

In the process of school financial management especially for students from poor families involve all members of the school. The school members include the school board, board of teachers, principals and school treasurer. Each school members has each role. For example, the principal has the role as a responsible and assistant of the treasurer in managing the school's financial expenditure. Then the school board played the advisor and monitor of activities conducted by the school.

The process of school financial management for students from poor families is done by meeting with school boards, teachers, and principal. The meeting discusses about the freedom of any school tuition for students from poor families.

In the meeting between the schools with the school boards also discusses the budgeting and allocation of funds owned by the school. The fund contains about the amount of budgetary funds to be received by students from poor families and funding sources. The sources of funds used by school to help the poor students are derived from BOS fund of

local government about Rp 397.000/student/year. And funds received by students will be used to purchase school supplies and also to buy textbooks.

In the normal meeting we are doing with school boards members, we discuss about budgeting and allocation of funds to be received by the poor students. But in the budgetary, we discuss about the amount of funding they will receive from the BOS funds of the local government.

The making of a school budget is a tool to assist in managing the school finance. Because the budget-making serve to maintain school property, check the accuracy and reliability of accounting data and also promote the efficient because of the financial report performed in the end of the period. Swider (2004) in his research entitled *Options for Sustaining School-Based Health Centers*, which states *"The parameter any value passed to a program by the user or by another program in order to customize the program for a particular purpose. A parameter may be anything; for example, a file name, a coordinate, a range of values, a money amount or a code of some kind. Includes fixed income and other items that are related to number of student and educational quality."* The problem discussed in this research is about how much the fund raised from government influence the development of the school. This research was conducted using quantitative methods to determine the amount of funds obtained by the school that is used to improve school quality. Because of

the greater of the proceeds can improve school quality. And otherwise, the less of the cost obtained by school can be lowering the quality of schools.

The implementation of school finance budgeting process for students from poor families who came from the BOS funds is done by several steps. It begins with the formation of a team making up the school program. The small teams consist of all school members such as the principal, administration staff, school board, and school treasurer. The team has a role to register the students from poor families.

After the establishment of a small team to register students who will obtain the financial report from the school, so each school members has their own role. The principal role in the preparation of the budget is as a leader in the budgeting process, providing guidance and also to supervise and conduct two-way communication for the tasks of the school members can be done well.

In the process of financial budgeting school for students from poor families, the principal role is very important, because the principal is a leader who leads a school agency authorized to plan, implement, evaluate and responsible for everything that exists in the school including the school's financial budgeting process for students from poor families that offers planning, together with members of school board and processed together in a forum.

Hadderman (2009) for his research entitled "*School-based budgeting*" states "*School-based budgeting (SBB) is the facilitative arm of*

*school-based management (SBM), which shifts decision-making responsibilities from the district office to principals, teachers and community members. The rationale for switching to school-based budgeting and implementation issues and obstacles are discussed."* This study describes the implementation of the budget sector in the school desperately needed in order to improve the school. Budgeting in school is one form of implementation of school-based management, where the implementation of the preparation school budgets conducted by principal, teachers, and members of other school.

The role of school treasurer is very important. Because she is responsible for collecting all the input from school principals and school board about anyone who will receive financial support from the school. The treasurer is also responsible to manage the school finance because the treasurer is the person who directly receive and disburse funds and the advice of the BOS treasurer is needed to finance the school budgeting process for students from poor families.

In the preparation of financial budget school for students from poor families, the school board participates in helping the school to assess and select students who will receive financial support from the school. The school board and school parties jointly determine the names of students who will receive financial support from the school. In SD N Batusari 6 Mranggen Demak can be known that the duties of school board in

financial budgeting for poor students is helping the school to register and select students that will receive the funds.

The purpose in budgeting funds for students from poor families is to make the funds given to the appropriate students and facilitate the school to monitor the funds that will be spent. Because that each school has a specific provisions that is used in budgeting funds for students from poor families. SD N Batusari 6 Demak has its own regulations when it will provide the funds for poor students. The provisions include funds that are used to the students' transportation, purchase uniforms and school equipment purchases.

In the implementation of giving financial support for poor students, the school collects data of the students. The school does not directly provide to the student claimed that they are poor. Students must meet the requirements proposed by the school.

SD N Batusari 6 Mranggen Demak has special requirements for students who are considered poor. In general is the existing requirement from the government. Some of requirements given by SD N Batusari 6 Mranggen Demak is the house owed  $3 \times 4 \text{ m}^2$ , never eat nutrition foods, and the certificate of a poor family from district office.

The number of students from poor families who receive financial support from school is not same every year. Observation by researcher shows that the number of students who receive the financial support from

the school is always changing. For example there are 20 students in 2006-2009, while in 2009-2010 decrease into 9 students.

## **2. The Financial Accountability of School Fund for poor students at SD N Batusari 6 Mranggen Demak.**

The funding program provided by school to the poor students has been determined by the government, that because the money is from BOS (School Operational Support). Each student that has met the requirements will receive about Rp 397.000,00 every year. However, the amount of funds has not been able to meet students' needs.

Number of funds owned by the school can also affect the quality of school. A study conducted by Chao (2008) who took the title "*The Optimum Financial Management for Colleges Based on the Tuition*" states "*The parameter any value passed to a program by the user or by another program in order to customize the program for a particular purpose. A parameter may be anything; for example, a file name, a coordinate, a range of values, a money amount or a code of some kind. Includes fixed income and other items that are related to number of student and educational quality.*" The problem discussed in this research is about how much the fund raised from government influence the development of the school. This research was conducted using quantitative methods to determine the amount of funds obtained by the school that is used to improve school quality.

The amount of funds provided by the school to poor students will be discussed with the school boards when making the School Budget. Sources of funds that will be provided to students are usually from the

BOS funds. After making the School Budget, the school has a meeting with the school boards to determine the names of students who will receive financial support from the school because they have to meet some requirements proposed by the school.

The process of school financial management is also reported. The purpose of listing the report is to facilitate the school when it will make accountability report of the school funds. The report made in accordance with technical instructions of BOS funds. Because the funds used to finance the poor students is from it.

Funds have been given to students from poor families will be created for accountability reports. The report is a report of the funds that have been issued by the school for poor families. The report will also be accounted in the meeting with committee and teachers. The goal is to make the school and school board members know the amount of funds that have been issued, and also anyone who has received the funds. And for the format of making the report is in accordance with the instructions in the manual of BOS funds.

School financial accountability report which contain about funding for students from poor families are prepared by the school treasurer. The report describes how the amount of funds received by the school, the utilization of the funds, details of the funds owned by the school. Furthermore, the report reviewed and signed by the principal. The school financial report included in the report of the BOS funds which are reported

every three months to the District Office. As I mentioned earlier that the funds used to help students from poor families are the BOS funds, so that the report also follows reports of BOS funds.

Research on the management of school funds has also been done by McNeil (2008) in his research titled *"Overhaul School Finance Systems, Researchers Urge; Link Funds to Outcomes, Carefully Track Spending to Improve Achievement"* states "According to *"Funding Student Learning,"* policymakers need to turn the nation's school finance systems on their heads by connecting education dollars to student-achievement goals and outcomes, giving better information about how money is spent, and funding research that's more closely aligned with the classroom." Research carried out by using a qualitative method is aimed to know the determination of policy made by the school must be oriented towards the achievement of quality education in school. So the school must give information about the fund that is spent by the school to the students' parents as the donator.

The accountability report contains a list of poor families who receive financial support from school, cash reports, public statements, quarterly reports, tax statements, bank book reports. Those things are in accordance with technical guidance of BOS funds. In SD N Batusari 6 Demak shows that the things reported in the school accountability report have been adapted with the manual of BOS funds.

School financial accountability report conducted by the school treasurer is reported to principal along with the report of the BOS funds. While at the school level, the reports will be submitted to the Department of Education in the Regency. The guidance to prepare the financial accountability report conducted in accordance with the Technical Guidance Financial BOS.

In the process of school financial accountability for students from poor families that is in the BOS funds report, I as the school treasurer account for it to the principal. Then the principal reports to the District Education Office, and so on. While in writing the report, the format used in the report is in accordance with book of BOS fund as listed in the manual of the BOS funds, both School Budget format, BKU, cash ledger, tax books etc. But there are also additional formats that is required and needed to help students from poor family, so the school attaches a list of the names of students that receive the financial support from the school.

The purpose of the school financial accountability for students from poor families that come from the BOS funds are to be no fraud in the provision of the funds and the financing process is also controlled. In addition, with the implementation of the accountability BOS funds have good benefit for the school because it can be used to control and evaluate the use of the BOS funds in order to the effectively and efficiently achieved.

In addition, the purpose of applying the school financial accountability for students from poor families are to make the community around the school know that the school has done BOS funds management activities for students from poor families in accordance with the existing guidance, so that all poor families can be accommodated by the grants.

The conduct of financial reporting school has many benefits. One is for the community around the school. With the report, the community around the school will know that the school has a program to help students from poor families. The public also can view the report posted on the bulletin board by the school. The goal is that people also know anyone who has received the financial support.

## **B. Proposition**

The better process of the school financial management for students from poor families means that the results obtained will also be getting better. That's because the financial management process is done through several stages that begin with the formation of a small team comprising the principal, treasurer and school board.

The better process of financial accountability of the school means that the information about school finances will be more transparent. That's because the account contained on matters relating to the statistics of beneficiaries, distribution, absorption and utilization of funds, monitoring the results of evaluations and complaint issues.