

CHAPTER I

INTRODUCTION

A. Background

One global issue that discusses at the United Nation Milleniums Summit in 2000 is the basic education for children. This becomes an important issue to be resolved even after UN reported about 77 million children of primary school age who do not attend school. Though primary education is absolutely necessary as an essential condition for the development of quality human resources in any country in the world. Because of this, it is very appropriate when Indonesia has also ratified the agreement Millenium Development Goals (MDGs) for all primary school age children both male and female, anywhere around the world already can go to school in 2015 (Meydianawathi, 2008: 92).

The government shows serious commitment to address issues of basic education in this country through the establishment of the Law on National Education System No. 20 of 2003. Education is a basic need of each children, to grow into human resources quality, as given in the Law of National Education System: "Every citizen over the age of seven to fifteen years are obliged to follow basic education (Article 6 Paragraph (1))".

Education budget allocated by the government at 20 percent of the total national budget / budget, expected to subsidize the school age population is mainly derived from medium-income families. Thus each child will get

equal opportunities in the basic education. But in the context of the nation that begins to rise from adversity multidimensional crisis, limitations and the inability of the government leads the budget 20 percent education funds is not fully got by the society. Therefore, the education institution should be able to manage the funds, so the school finance can help the poor students.

Reality happened is contrary to the National Education Law No.20 of 2003, education is much less pro-poor families. In fact, it is already mentioned in article (4) that the Education held in a democratic, fair and not discriminatory to uphold human rights, religious values, cultural values, and national diversity. Even Article (5) states "*Every citizen has the same right to obtain quality education*" (Ibsal, 2009: 1).

In the Article of the fourth amendment of the 1945 Constitution affirms that every citizen is obliged to follow the basic education and the government must pay for it, Law number 20 in 2003 about National Education System mentions the education funding is a shared responsibility between government, local government, and society. Therefore, the management of education funds should be based on principles of fairness, efficiency, transparency, and public accountability. Similarly, the management of fund in the unit of elementary school and secondary school, must apply the principle of school-based management which is indicated by self reliance, partnership, participation, transparency, accountability (Anonim, 2007: 2).

The problem is, the side of openness (transparency) and accountability in managing school funds is still a major complaint of parents. The core

complaint comes down on the principal or school management that does not socialize the policy of fund management and do not give accountability report. The unclear school funds management accompanied by charges practice from school management makes the higher school tuition and the burden on Parents' finance limited. The policy of the giving BOS funds has not been able to reduce costs incurred by parents. Parent who have paid expensive for education, also receive bad service (Anonim, 2007: 2).

In general, the cost of education is one component instrumental input that is very important in implementation of education. In any effort to achieve educational goals, both qualitative and quantitative goals, the education cost has a crucial role. Almost no education ignores the education costs, so it can be said that without the cost, the process of education (in school) will not run. The cost in this sense, has a broad scope, namely all kinds of expenses related to implementation of education, either in money, goods and labor (Zainuddin, 2008: 92).

Various educational costs in school finance that is used to finance various school need, include providing assistance to students from poor families. However, school finances need to be managed properly. The management is related to how to obtain funds, using funds, and manage assets in accordance with the objectives of the organization. Related to that, the financial management can be viewed from two aspects. First is the financial management in the little sense. In this aspect, the management implies all records of incoming and outgoing financial in financing the activities of

organization in the form of administrative or financial accounting procedures. Second is the financial management in a broad sense. In this aspect, the management implies the determination of policy in procurement and use of finance to accomplish the activities of organization in the form of planning, regulation, accountability and financial oversight (Mulyono, 2008: 181).

Based on the above explanation, the researcher interested in conducting a research related to the management of school funds. However, the financial management is specified again, so the title that is going to be studied in this thesis about the management of school finance on the poor families at SD Negeri Batusari 6 Mranggen Demak.

B. Focus

Based on background of the research above, the research has focused on discussion of how are the school financial management for poor families at SD Negeri Batusari 6 Mranggen Demak. This focus is translated into two questions.

1. What are the characteristics of the school financial management for students of poor families at SD Negeri Batusari 6 Mranggen Demak?
2. What is the accountability of school finance for students of poor families at SD Negeri Batusari 6 Mranggen Demak?

C. Objective

The purpose that will be achieved in this research are:

1. To describe the characteristic of school financial management for poor students at SD Negeri Batusari 6 Mranggen Demak.
2. To describe the accountability of school finance for poor students at SD Negeri Batusari 6 Mranggen Demak.

D. Benefit

1. Theoretical Benefits

The result of this research is expected to increase the scientific treasure in terms of financial management of primary school, especially in facilitating poor students.

2. Practical Benefits

This research can provide the practical benefit to.

- a. The Principal, can be used as the policy consideration and useful in order to help students from poor families.
- b. For the National Education Office, can be used as an input in performing schools' financial funds support that are used to help students from the poor family.
- a. For the school finance manager can be useful in improving the system of school financial management for the poor students, so that funds are distributed on target.

E. Glossary

1. Management of budget or school financial is a planned and deliberately implemented activity, as well as continuously development to the school operational cost or education, so that school operational activities are more effective and efficient to reach predetermined education goals.
2. Education grants for students from poor family then managed in the school finance.