

**THE MANAGEMENT OF OPERATIONAL ASSISTANCE FOR
QUALITY MANAGEMENT (OAQM) AT *SMA NEGERI 3*
SALATIGA IN THE ACADEMIC YEAR OF 2010**

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Abstract

This study aims to describe the characteristic of OAQM fund policy at SMA Negeri 3 Salatiga, and to describe the use of OAQM fund at SMA Negeri 3 Salatiga.

This study is a qualitative study using ethnography design. The study is done at SMA Negeri 3 Salatiga. The informant includes the principal and OAQM committee. Data collection method of this research paper uses in-depth interview, observation, and documentation. Data analysis uses an interactive model of analysis started by data reduction, data display, and drawing conclusion. Data validity includes the credibility, transferability, dependability, and confirmability.

This study has two findings. The first finding concludes that the OAQM fund policy has four characteristics. The first characteristic is that the policy is started by the formation of OAQM committee which is formed and selected by the school board and the principal based on the principals decree. The structure of the committee in the OAQM management consists of the responsible person, leader, secretary, treasurer, and the responsible person of the program. The second characteristic includes the preparation of OAQM fund submission proposal which is done by the OAQM committee. The third characteristic of OAQM fund policy is that the determination of OAQM program is through SWOT analysis, in which each program has its responsible person and has a role based on their duties. And the last characteristic of OAQM fund policy is that the committee and the principal prepare the budget plan or OAQM. The second finding shows that the use of OAQM fund is relevant to the budget or OAQM programs which have been set. Those programs include the new students' recruitment activity, the daily test or learning evaluation, the remedial activity or students' enrichment, the implementation of learning process, and office supplies. The use of OAQM fund is done by the principles of accountable, transparent, democratic, effective and efficient, orderly administrative and reporting, self-management, participatory and mutual trust. The use of fund for the procurement of goods is accompanied by the administration and special reporting in the form of work order, official report of the procurement and checking of goods. The accountability for the use of fund is done in the form of the preparation of report by the OAQM committee.

Keywords: OAQM fund, policy, the use of fund

BACKGROUND

Decentralization of education is the first step of educational reformation (Isjoni, 2006: 8). Decentralization of education is an effort to look for a new paradigm to find the philosophy and national education system. Therefore, decentralization of education must always be applied in order that national education system as a vehicle of the national unity and to improve the nation's competitiveness in facing the global world.

One implementation of educational decentralization is school-based management. It is the granting of autonomy to school in implementing educational activities. In this case, the school must empower people in managing the school's household by referring to the national policy framework. School-based management is held in order to make the school can be freely to manage sources based on the priority of need and respect toward local need.

School as an organization has its own culture which is established and influenced by the values, perception, habit, custom, education policies, and behavior of people who are in it (Komariah, 2008: 101). As an organization, school shows distinctiveness in accordance with the core business that is learning. School culture should show the capability which is relevant to the demand of learning i.e. develop students based on the humanitarian principles.

The process of education or learning in school can not proceed without any adequate financial support. Implication of the implementation of educational decentralization makes decision-makers often have several difficulties in finding reference about the educational funding components. The need is felt even more urgent since the commencement of regional autonomy implementation, which also includes education. Moreover, the financial issue has a high contribution to determine the success of school-based management program, Competence-Based Curriculum, and Standard-Based Curriculum which are applied today.

Educational funding is all expenditure which is directly related to education (Harsono, 2008: 9). According to its source, educational funding can be classified into four types: (1) educational fund from the government; (2) educational fund from parents; (3) educational fund from the society not parents;

and (4) educational fund from the institution itself. One form of educational funding from the government based on the school-based management is the Operational Assistance for Quality Management (OAQM) for Senior High School and Vocational School students.

The Operational Assistance for Quality Management (OAQM) has been running for a year, since 2009-2010. Several evaluations have been done and it has a positive value in which almost 80% of pioneering schools have implemented this program properly, so this condition gives big hope that the scope of this program can be expanded. From this reason, the Operational Assistance for Quality Management is expected to be applied by all schools.

In the early of Operational Assistance for Quality Management, the school that becomes the pioneer gets fund from Operational Assistance for Quality Management (OAQM). But it must be understood that the OAQM fund is only as the financial inducement. In the end, all schools are expected to use this fund without relating it with a certain incentive.

In fact, from several studies found that one of the school weaknesses is the quality of human resources and not well-organized of quality improvement system in school. Even just a few schools have a comprehensive of quality improvement system. Generally, school has an annual action plan, but seldom to have a continuous quality improvement plan. In addition to that, there are many schools in preparing annual an annual action plan seem oriented to the use of their own fund, even if there are schools which are asked about their annual activities plan, they show School budget plan.

On the other hand, experts agree that the school quality improvement plan is essential to guide all parties to which the school will be upgraded. The phenomenon of the emergence of annual activity plan on the use of fund is considered because of the school's lack of understanding toward the integrated quality improvement management system. Consequently, when the school has to make an annual activity plan, thing that happened is how to utilize the budget as well as possible. The unavailability of comprehensive quality improvement plan also makes the school's annual plan is not sustainable from year to year.

Based on the above description and the many problems of OAQM fund management in school, the researcher is interested in conducting a research about the management of OAQM fund management. This study tries to find information whether the OAQM fund management is relevant with the procedure or not. It has a title about *The Management of Operational Assistance for Quality Management (OAQM) at SMA Negeri 3 Salatiga*. This location is selected because *SMA Negeri 3 Salatiga* has not become the pioneering of International standard school. OAQM fund is only given to school that has no status of Pioneering of International standard school. *SMA Negeri 3 Salatiga* also has an academic achievement which is quite prominent than other high schools in Salatiga. The good success and academic achievement is not lost of the effective leadership and school management, in which one of it related to the management of school finance.

The purposes of this study are to describe the characteristics of OAQM fund policy at *SMA Negeri 3 Salatiga*, and the characteristics of the use of OAQM fund at *SMA Negeri 3 Salatiga*.

The benefit of this research is expected to become an input for the policy maker in taking a decision related to the management of OAQM fund, increase the repertoire of science in the educational management science, especially school finance.

Quality Management Operational Assistance is a government program of funding non-personnel cost for high school educational unit as a compulsory program executive. Nevertheless, it is possible that OAQM fund is used to finance several activities which include on the personnel and investment costs (Anonim, 2007: 1). OAQM is direct assistance for public and private high schools, in which its value is determined based on the number of student in the beneficiary school (Anonim, 2011: 3).

Characteristics of the quality management operational assistance consists of three aspects.

- a. OAQM fund is a subsidy which is special given to support the improvement of quality of practice at High School or Vocational School on the program of technique and non technique;

- b. OAQM fund is allocated in Provincial Education Department as deconcentration fund and to be allocated to the High school or Vocational school through school account;
- c. OAQM fund should be given in full and is not permitted to decrease it with any reason and any party (Anonim, 2007: 3).

Generally, OAQM is intended to support the improvement of quality in school in order to achieve the national education's standard (Anonim, 2001: 30). Specifically, it has several purposes such as assisting the operation fund related to school's effort to improve the quality of learning, assisting the school to do learning innovation, and decreasing the educational cost, special for poor family.

Each element involved in the development of OAQM has several duties and responsibilities. Directorate of High School supervision has duty and responsibility to preparing OAQM fund allocation guideline, socialize program to the Provincial and Local Educational Department, do integrated monitoring and evaluation toward implementation of OAQM, and to receive the report of OAQM implementation from the Provincial Educational Department (Anonim, 2007: 6).

Provincial Education Department has several duties and responsibilities such as (1) doing an integrated socialization to the Local Educational Department and High School, (2) preparing OAQM fund allocation plan with the Local Educational Department, (3) receiving and investigating of program's proposal from Vocational School through Local Educational Department, (4) clarifying data to the Local Educational Department, (5) giving a OAQM recipient letter and the amount of the fund, (6) preparing the letter of Agreement (SPK) of program's implementation with High School/School Board, (7) processing OAQM fund disbursement, (8) controlling of the use of OAQM fund. Doing a review and evaluation of administrative and financial report of OAQM program implementation from school, and (9) submitting the report of OAQM implementation to the BSM Directorate (Anonim, 2007: 6).

Local Educational Department has several duties and responsibilities to receive and validate the program's plan, student's data and OAQM fund budget plan from High School, propose the program's proposal from High School

cumulatively to Provincial Educational Department, and supervise the use of OAQM fund (Anonim, 2007: 7).

The School Board has duty and responsibility includes: (1) together with school preparing the program's plan, student's data and the utilization of OAQM fund, (2) together with the school proposing the program's proposal, student's data and the utilization of OAQM fund to the Local Educational Department, (3) together with the school forming and determining the implementation team, and (4) controlling of the utilization of OAQM fund in school (Anonim, 2007: 7).

High School as the program's executive has duties and responsibilities as follow.

- 1) Together with the school board preparing the program's plan, student's data and OAQM fund utilization.
- 2) Together with the school board sending the program's plan, student's data and OAQM fund utilization to the Local Educational Department.
- 3) Receiving OAQM fund from the Provincial Educational Department through High School account.
- 4) Together with the school board forming and determining of the Executive Team.
- 5) Socializing OAQM fund to the school community and parents.
- 6) Preparing OAQM fund accountability ass soon as possible in the same fiscal year.
- 7) Preparing OAQM fund implementation report to the Provincial Educational Department with a copy of Local Educational Department (Anonim, 2007: 7).

The executive team is a team which is formed and determined by the school Board and High School with the member consists of High school element (Leader/not Principal, Teacher, Educational staff), and School Board. The duty and responsibility include planning the program, preparing the Budget plan, creating the schedule of program's implementation, and doing activities Submitting the report to the School Board and High School (Anonim, 2007: 8).

Efforts to improve the quality of life through education, of course, will have consequences that the school management and learning service must be professional to get a qualified result. Agreement and accuracy of service can be one of qualified indicators which ultimately give a satisfaction effect for the community that get educational service through learning process at school. Three main factors of educational expansion quality are (1) the adequacy of educational resources in term of education personnel quality, facilities and cost, (2) the quality of teaching and learning can encourage students to be effective, and (3) the quality of output in the form of knowledge, attitude, skill, and value (Fattah, 2009: 90).

Finance and funding is one of the resources that directly support the effectiveness and efficiency of education management. Financial management includes financial planning, implementation and evaluation. The main capabilities of financial management include the budgetary procedure, financial accounting, learning, warehousing, distribution, investment, and inspection (Mulyasa, 2007: 171).

According to Subroto (2004: 132-137) school financial management includes the management of school tuition payment, financial management from the government and BP3. Rowe (as cited by Mulyasa, 2007: 172) stated that there are three steps of strategic approach in the context of management, such as (1) strategic planning as the formal document, (2) strategic management as the effort to manage the change process, and (3) strategic thinking as the basic framework to formulate the goal and result achieved continuously.

Budget is the operational plan expressed quantitatively in the term of money which is used as the guideline of implementing institution's activities within a certain time. Therefore, in the budget is reflected activities to be done by an institution (Fattah, 2009: 47) in education, the institution intended is school.

As one form of accountability in the implementation of BOS program, each program manager at each level (Central, Provincial, Local, and PPS) is required to report the result of activity to the related party. Generally, the things reported by the program executive is related to the statistic of beneficiaries, distribution, absorption, and utilization of fund, the result of monitoring,

evaluation, and complaint issues. The guideline of creating financial accountability report is presented separately on the Financial Technical Guideline (Anonim, 2010a: 30).

Auditing is one of several mechanisms to increase the accountability and transparency of managing activities. Transparency can be strengthened through the other people's assessment, not the own treasure (Anonim, 2005: 50).

OAQM fund is allocated by Provincial Educational Department directly to the High School or Vocational School through school account (not individual's name of foundation). It should be used by the school no later than twelve working days after the fund received in the school account. OAQM fund is used especially for the material procurement and the supporting practice material (working sheet, assessment sheet, etc). The OAQM fund which has been received must be accounted in three months starting from the time when it is received in the school account. The fund is used to support student's practical activities in twelve months therefore its disbursement is expected to be started in the beginning of first quarterly.

A research was done by Swider (2004) entitled *Options for Sustaining School-Based Health Centers*. It is a qualitative study. The journal name is *The Journal of School Health*. The result of this study said that the implementation of cost management requires a good cooperation among members in order to obtain maximum result of financing policy conducted by the school.

Research conducted by Hall (2006), entitled *Overhaul School Finance Systems, Researchers Urge; Link Funds to Outcomes, Carefully Track Spending to Improve Achievement*. The finding of this study is that in several school, the school financial is implemented centrally as an effort of educational quality improvement. The management of school finance can influence the school development. This means that the school policy about the management of school funding can improve student's ability, such as the use fund for school facilities and infrastructure completeness.

A study was conducted by Baird (2006) entitled *The Political Economy of College Prepaid Tuition Plans*. Journal name is *the Review of Higher Education*.

It is a quantitative study. The finding suggests that the higher cost of education, the higher cost should be spent by the school. Therefore, with the help of government funding can assist the school operating cost.

A study was done by Mc Neil (2008) entitled *Overhaul School Finance Systems, Researchers Urge; Funds Link to Outcomes, Carefully Track Spending to Improve Achievement*. Name of the journal is *Education Week Bethesda*. It is a qualitative research. The finding suggests that the monetary policy in a school is affected by the school finance management. Due to a good financial management will facilitate students in achieving its purpose and can provide information to school about how much money was spent for school tuition.

The research conducted by Wu (2008), entitled *The optimum financial management for colleges based on the tuition*. Journal name is *the Educational resources and Research*. It is a qualitative research. The finding suggests that to get the good education quality, it needs a lot of cost, so it needs the good financial management.

METHOD

It is a qualitative research. Data collected from this research is descriptive data. This means that the data collected in the form of words, not numbers. Furthermore, the data were analyzed to obtain inductive conclusions. Furthermore, this study aims to describe characteristics of OAQM fund policy, and the use of OAQM fund at *SMA Negeri 3 Salatiga*.

This study uses ethnography design. It uses ethnography design because this research describes the school culture which is reflected in several activities held by this school in order to achieve school goal, one of it is by improving the quality of library service through OAQM fund at *SMA Negeri 3 Salatiga*.

This study is held at *SMA Negeri 3 Salatiga*. The selection of this location is based on 1) *SMA Negeri 3 Salatiga* is one of the Pioneering of International Standard School in Salatiga, 2) a good achievement of students which is supported by the availability of fund which is well-managed such as OAQM, and

3) the ease of obtaining data from related institution, because *SMA Negeri 3 Salatiga* is located in downtown of Salatiga.

The researcher of a qualitative research realizes that he is a planner, executor of data collection, data analyzer, as well as a reporting of research result. Therefore, the researcher should be able to adjust to the situation and condition in the field. The good relationship of the researcher with the research subject, either before, during, and after the research is the key to the success of data collection. The presence of researcher in the field can act as a student and as an instrument.

Data to be collected in this study is about the management of OAQM at *SMA Negeri 2 Salatiga*. Type of data in this research is primary data and secondary data. Primary data is in the form of verbal and also the informant behavior. While secondary data is in the form of photo, document, and things that can be used as the complement of primary data about the management of OAQM.

According to Spradley (as cited by Harsono, 2008: 160), the data source of a study is in the form of word and action of people observed or interviewed, the rest is extra data such as document and photo. Source of data in this research include informant, event, and document. Data source from human has a function as a research subject or informant such as the principal, treasurer, and teacher of *SMA Negeri 3 Salatiga*. Event of this research includes several actions which are done by people observed. The event which is observed this research is about the management of OAQM fund at *SMA Negeri 3 Salatiga*. Document is a written report of an event whose content consists of explanation and thought of the event and written intentionally to save or formulate explanation regarding to the event. Document of this research consists of document which is relevant with the management of OAQM, such as the document about duties and responsibilities of the treasurer, the funding allocation, photo of OAQM policy meeting, and the accountability report of the use of OAQM fund.

Technique of data collection is done through (1) in-depth interview, (2) documentation study, and (3) observation. According Mantja (as cited by Harsono, 2008: 162), in-depth interview is a directed conversation that has a purpose to collect ethnographic information. Interview technique used in this

study is unstructured interview. Topic of the interview is focused on questions which are related to the research focus. The researcher collected some information to the principal about the policy of OAQM fund. For the treasurer, the researcher collected some information about the management of OAQM fund, and for the teachers, the researcher asked several questions related to the implementation of programs which are handled by each of them.

In addition to interview, the author also uses document to collect data. According to Sugiyono (2008: 240), the document is a record of past events. Documentation method is used to collect data from the document sources that enable to support or even contrary to the interview result (Harsono, 2008: 165). Documents can be a text, image, or the monumental work of a person.

In this research, the researcher uses participant observation. The researcher is active participated in the daily activities of the people observed who are used as data source of the research. The researcher observed the participation of the person in charge of OAQM fund in school.

Data analysis technique used in this research is an analysis technique arranged in site. Data that have been collected then be analyzed based on an interactive analysis model from Miles & Huberman. There are four analysis components of this model such as data collection, data reduction, data display, and drawing conclusion.

Data Reduction is defined as the process of selecting, focusing on the simplification of rough data that appear in written records in the field. This process continues throughout the study. Data reduction is a form of analysis that sharpens, classifies, directs, disposes of unnecessary data and organizes data.

Data Display is defined as a structured set of information which gives the possibility of making inferences and action. With the presentation of data, the researcher is able to understand what is happening and what to do based on an understanding of data presentation.

Conclusion drawn will be handled loosely and keep it opens so that the conclusion which is originally not clear, then will increase to be more detailed and

firmly rooted. This conclusion is also verified during the study period with the purposes of testing the correctness, robustness and suitability of the validity.

The data obtained can be said valid if the findings and interpretation of data have credibility. In this research, the activity that can be done by researcher is limited to the credibility by striving to stay in the field to conducting an interview and observation that obtained repeatedly and consistently. Qualitative way of thinking, the information can be categorized as valid when having the same characteristics of information among various sources (Harsono, 2011: 35). For example document data is same with observational data, even as also with information from informants.

The validity of data is done through triangulation data by observation of teacher performance and student activities. According to Harsono (2011: 36), the way to test the data whether is valid or not, we usually used triangulation way. Various means of triangulation are: (1) Triangulation of sources. Triangulation of the source is a way to bring three or more sources of information to determine a more information or to determine the information whether is valid or not (Harsono, 2011: 36). (2) Triangulation method. Triangulation method is the way to compare between three or more methods to test the validity of the information (Harsono, 2011: 36). (3) Confirmation. Confirmation is a way of confirming the re-interviews, with the same person but at different times, usually the result of interviews is transcribed first then read the requested resource, and signed (Harsono, 2011: 36). (4) Dependability. Dependability is a way to consult with the experts who really understand what is studied to test an excess of information or more (Harsono, 2011: 36).

Triangulation used in this research is the triangulation of source that is by comparing and re-checking the degree of confidence of any information that gained through time and different tools in qualitative research. This can be achieved by, among others: (1) Comparing the data from observations with data from interviews. (2) Comparing the people say in public place and in personal way. (3) Comparing what people said about the situation of research with what is seen at all times. (4) Comparing the situation and perspective of someone with the different

opinions and views of people. And (5) comparing the interviews results with the contents of a document related.

RESULT

1. Characteristics of OAQM Fund Policy at SMA Negeri 3 Salatiga

- a. One of the school's policies in the OAQM fund is to establish the OAQM committee.
- b. The committee is formed and elected by the school board and the principal.
- c. Formation and existence of OAQM committee is done through the establishment of the principal's decision letter.
- d. OAQM committee member of 10 people with the different duties and responsibilities according to position.
- e. Structure of the committee in the OAQM management consists of the responsible people, chairman, secretary, treasurer, and the people in charge of the program.
- f. OAQM committee with the principal and school board develop proposal of OAQM fund submitted to the Department of Education.
- g. In the proposal, the school proposes the OAQM fund, school programs, profile, and a statement of principal about the ability to use the fund in accordance with the provision, the obstacles and challenges faced by the school, and efforts made to overcome them.
- h. The OAQM committee and the principal determine the OAQM program. Each of these existing programs has a people who in charge in it.
- i. Determination of OAQM program conducted by a SWOT analysis of strength, weakness, opportunity and threat possessed by the school.
- j. OAQM funding policy embodied in the form of a clear division of tasks to the OAQM committee.
- k. The committee and the principal who in charge prepare the budget plan for the OAQM fund.

- l. The determination of OAQM funding policy includes the school committee as a representative of the parents.

2. Characteristics of the Use of OAQM Fund at SMA Negeri 3 Salatiga

- a. OAQM fund is used for the program of new admissions, daily tests or evaluation of learning, remedial and enrichment activities, implementation of the learning process, and for work.
- b. The use of OAQM fund is done by the principle of accountable, transparent, democratic, effective and efficient, orderly administrative and reporting, self-management, participatory, and mutual trust.
- c. The OAQM fund which is used for the new admission program is for funding its operational cost, such as buying the stationary, paper, ink, and copy.
- d. For the daily test or learning evaluation, the OAQM fund was used for funding the procurement of paper, ink, and the provision of a daily matter.
- e. The use of fund for the remedial and enrichment of teaching was done for funding its operational cost such as for buying ink opaque paper, and print test paper remedial.
- f. OAQM fund which is used for funding the learning process including instructional media and visual aids.
- g. In the procurement of goods, the school is cooperating with a second party or a company associated with the goods to be purchased.
- h. Procurement of goods comes with administrative and reporting in the form of a warrant of work, the record of procurement of goods, and checking of goods.
- i. Committee formed a special team for checking of goods.
- j. The committee prepared a report on the use of OAQM fund routinely in monthly report and annual report at the end of the year.

DISCUSSION

1. Characteristics of OAQM Fund Policy at SMA Negeri 3 Salatiga

In this research noted that *SMA Negeri 3 Salatiga* is an autonomous or independent school. Autonomy can be interpreted as an authority, namely self-reliance in managing and taking care of itself. Independence in the program and funding is a major benchmark of school's independent. In turn, the independence that continues over time will ensure the survival and development of the school.

OAQM Fund is one resource that directly supports the effectiveness and implementation of education management, more noticeably in the implementation of School Based Management, which requires the ability of school to plan, implement, and evaluate and has a responsibility of managing the fund transparently to the people and government. OAQM funding policies are established to support the teaching and learning in school.

Compared with this study, a study conducted by Baird (2006), entitled *The Political Economy of College Prepaid Tuition Plans*. Journal name is *the Review of Higher Education*. It is a quantitative study. The finding suggests that the higher cost of education, the higher cost should be spent by the school. Therefore, with the help of government funding can assist the school operating cost.

In this study, one of school policies in OAQM fund is to form OAQM committee. The committee is formed and selected by the school board and principal. OAQM committee has 10 members with different duties and responsibilities according to position. After the establishment of OAQM committee, school prepares the proposal of OAQM fund submission.

One of the characteristics of OAQM fund policies begins with the school policy of OAQM fund submission. The submission of fund carried out by preparing a proposal, students' data and the school budget plan or the plan of OAQM fund utilization. In the proposal, the school applies for funding OAQM, school programs, profile, and a statement from the principal about the ability to use OAQM fund in accordance with the provision. The proposal

describes the barriers and challenges faced by the school, and efforts to overcome it.

The OAQM executive committee with the principal and school board determine the OAQM program carefully started by doing SWOT analysis. It is an analysis to develop the school to be a qualified school. The analysis includes strength, weakness, opportunity and threat possessed by the school. The committee, principal and school board manage all the school components including curriculum administration, students, staff, facilities, finance, and public relations.

Compared with this study is the research conducted by Hall (2006), entitled *Overhaul School Finance Systems, Researchers Urge; Link Funds to Outcomes, Carefully Track Spending to Improve Achievement*. The finding shows that in several schools, the school finance is centrally administered as an effort to improve the quality of education. The management of school finance can improve the development of the school. This means that the school policy on the management of education cost can improve the students' ability such as the used of fund for the school facilities and infrastructure.

In this research noted that one of the OAQM fund policies is determine the OAQM fund program based on the SWOT analysis. The using program of OAQM fund includes the new admission activity, daily test or learning evaluation, remedial and enrichment activities, the implementation of learning process, and for work.

The policy of OAQM fund is embodied in the form of clear division of tasks to the OAQM committee. To make the OAQM program run effectively, each program has a responsible person. This is reinforced by document obtained by the writer on the committee structure in managing OAQM consisting of responsible, chairman, secretary, treasurer, and the people in charge of the program.

Committee and the principal as the people in charge of OAQM fund, prepare the budget plan that arrange the income and the allocation plan or the use of OAQM fund. In the preparation of budget plan, each element of the

program or person in charge proposes the copy of needs to the treasurer in the meeting of OAQM fund budget preparation. If agreed, the draft will be submitted to the RAB school committee prior to submission to the Department of Education.

Compared with this study is the research conducted by Swider (2004), entitled *Options for Sustaining School-Based Health Centers*. It is a qualitative study. The journal name is *The Journal of School Health*. The result of this study said that the implementation of cost management requires a good cooperation among members in order to obtain maximum result of financing policy conducted by the school.

2. Characteristics of the Use of OAQM Fund at SMA Negeri 3 Salatiga

In this study, OAQM fund is used to several OAQM programs that had been set. OAQM program includes the new admission activity, daily test or learning evaluation, remedial and enrichment activities, the implementation of learning process, and for work. With the determination of OAQM program, the use of OAQM fund is expected to be more effective and the goal to improve the quality of learning can be achieved well.

One of the uses of OAQM fund is for funding the predetermined OAQM program. The OAQM fund which is used for the new admission program was for funding its operational cost, such as buying the stationary, paper, ink, copy, and so forth. The OAQM fund is given by the treasurer of OAQM to the treasurer of the new admission committee. For the daily test or learning evaluation, the OAQM fund is used for funding the procurement of paper, ink, and the provision of a daily matter.

The use of fund for the remedial and enrichment of teaching is done for funding its operational cost such as for buying ink opaque paper, and print test paper remedial. With the OAQM fund, it is expected that the remedial and enrichment program run more effective and be structured.

OAQM funds are used to improve the quality of learning. Funds used for the procurement of instructional media and teaching aids. Media was purchased is LCD.

Compared with this study, the research conducted by Mc Neil (2008) entitled *Overhaul School Finance Systems, Researchers Urge; Funds Link to Outcomes, Carefully Track Spending to Improve Achievement*. Name of the journal is *Education Week Bethesda*. It is a qualitative research. The finding suggests that the monetary policy in a school is affected by the school finance management. Due to a good financial management will facilitate students in achieving its purpose and can provide information to school about how much money was spent for school tuition.

In this research noted that the use of OAQM fund is done by the principle of accountable, transparent, democratic, effective and efficient, orderly administrative and reporting, and participatory, self-management and mutual trust. The principle of accountability is in the form of accountability in the use of fund by the parties concerned.

The transparency principle is done with recording and reporting all activities of the use of OAQM fund. Meanwhile, the democratic principle embodied in the form of deliberation in determining OAQM program, in which each component has the same opportunity to express an opinion relating to the allocation of OAQM fund.

Use of fund in accordance with the program of OAQM which is determined relevant to the SWOT analysis which the OAQM program is established based on the school's need. The use of self-managed and participatory principles embodied in the form of planning, implementation, and controlling of the use of fund starting from the formation of OAQM committee, creating proposal, allocation of fund, and reporting.

Compared with this study, the research conducted by Wu (2008), entitled *The optimum financial management for colleges based on the tuition*. Journal name is *the Educational resources and Research*. It is a qualitative research. The finding suggests that to get the good education quality, it needs a lot of cost, so it needs the good financial management.

CONCLUSION

The OAQM fund policy has several characteristics. The first characteristic is that the policy is started by the formation of OAQM committee which is formed and selected by the school board and the principal based on the principals decree. The structure of the committee in the OAQM management consists of the responsible person, leader, secretary, treasurer, and the responsible person of the program. The second characteristic includes the preparation of OAQM fund submission proposal which is done by the OAQM committee. The third characteristic of OAQM fund policy is that the determination of OAQM program is through SWOT analysis, in which each program has its responsible person and has a role based on their duties. And the last characteristic of OAQM fund policy is that the committee and the principal prepare the budget plan or OAQM.

The use of OAQM fund is relevant to the budget or OAQM programs which have been set. Those programs include the new students' recruitment activity, the daily test or learning evaluation, the remedial activity or students' enrichment, the implementation of learning process, and office supplies. The use of OAQM fund is done by the principles of accountable, transparent, democratic, effective and efficient, orderly administrative and reporting, self-management, participatory and mutual trust. The use of fund for the procurement of goods is accompanied by the administration and special reporting in the form of work order, official report of the procurement and checking of goods. The accountability for the use of fund is done in the form of the preparation of report by the OAQM committee.

Recommendation

1. For the principal

The policy-making of OAQM fund that has been done well should be accompanied with a good control in its use.

2. For OAQM committee

The task given is the big responsibility that should be implemented. The management of OAQM fund that has been run well should be improved by establishing more effective communication with all citizens of the school and

the relevant parties in order to assist the completion of tasks as OAQM committee.

3. For teachers

Teachers should be able to active participate in determining the policy of the used of OAQM fund based on their tasks.

4. For parents

Parents should be active participate in controlling the use of OAQM fund.

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