

**DEVELOPMENT OF EFFECTIVE SCHOOL-BASED
FINANCIAL MANAGEMENT PROFILE IN MALAYSIA**

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**FACULTY OF EDUCATION
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MANAGEMENT PROFILE IN MALAYSIA

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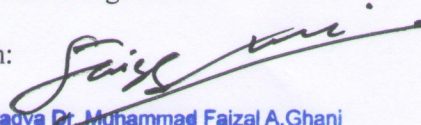
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ABSTRACT

School-based financial management is a concept derived from the financial decentralization reform which granted autonomy to public schools to manage their financial resources. In Malaysia, it is still at early stage as implemented by cluster schools. Therefore, this study was carried out for the purpose of developing the profile of effective school-based financial management in Malaysia. Specifically, the development of this profile included three phases of study. First, the phase of need analysis is aimed at identifying the need for performing this study. The second phase of profile design listed the main elements and practices of effective school-based financial management in Malaysia that are based on a high level of consensus among local experts. Finally, the phase of profile evaluation is to evaluate the designed profile through a survey of a group of cluster schools in Malaysia. The theoretical frameworks of this study were based on Institutional Theory (Meyer & Rowan, 1977), Education Production Function (Hanushek, 1979), the model of Financial and Resource Management in Open System of Organization (Levacic, 2000), Integrated Goal and System-Resource Model of Effectiveness (Hoy & Miskel, 2007) and the Dick, Carey and Carey Model of Instructional Design (Dick, Carey & Carey, 2009). The research design included three phases of study. First, the phase of need analysis used the qualitative method by conducting interviews with ten principals and head teachers of schools that have been granted guided financial autonomy in Klang Valley. Then, the second phase of profile design applied the Delphi study consisting of three round of studies. This method involved fifteen local experts in the School Finance area. For the last phase of profile evaluation, quantitative study was applied by the distribution of questionnaires to 170 leaders of cluster schools in Malaysia. In terms of data analysis, the qualitative data were analysed using thematic analysis to identify the themes and sub-themes. Then, the quantitative data were analysed using SPSS version 19.0 for the

analysis of descriptive statistics such as mode, median and inter quartile range (IQR) and inferential statistics of the Wilcoxon Signed - Rank Test. The analysis of Structural Equation Modelling (SEM) used AMOS SPSS version 20.0 for the development of the profile of effective school-based financial management in Malaysia. This study found a need to develop a profile of effective school-based financial management in Malaysia and eight aspects in its implementation. In addition, research finding also emphasized the involvement of all school stakeholders, including principals or head teachers, teachers, financial administrators, parents and communities such as non-government organisations. Furthermore, the profile of effective school-based financial management has been developed which included 13 elements that are categorized under 4 financial functions of planning, financial acceptance, acquisition and disbursement, and control and evaluation. There are also 123 practices listed in the profile when the scores of Inter Quartile Range are between 0.00 through 1.00 (IQR=0.00-1.00). The evaluation study of cluster schools in Malaysia also found a high level of practice for 119 practices (mean ≥ 3.80). The analysis of Structural Equation Modelling (SEM) has developed a structural equation model for the effective school-based financial management in Malaysia which fits with the collected data (CMIN/DF = 1.412, NFI, IFI, TLI, CFI > 0.09, RMSEA = 0.059). The implication of this study is that the schools that are granted guided financial autonomy can be assisted by a specific profile which takes into consideration the local context.

ABSTRAK

PEMBINAAN PROFIL PENGURUSAN KEWANGAN BERASASKAN SEKOLAH YANG BERKESAN DI MALAYSIA

Pengurusan kewangan berasaskan sekolah merupakan satu konsep desentralisasi pengurusan kewangan untuk sekolah menguruskan kewangan mereka. Namun, di Malaysia, amalan tersebut masih di peringkat awal melalui pengamalannya di sekolah Kluster Kecemerlangan. Justeru, pelaksanaan kajian ini untuk membina sebuah profil pengurusan kewangan berasaskan sekolah yang berkesan di Malaysia. Secara khusus, pembinaan profil ini melibatkan tiga fasa seperti mana berikut. Pertama, fasa analisis keperluan bertujuan untuk mengenalpasti keperluan melaksanakan kajian ini. Kedua, pelaksanaan fasa reka bentuk profil untuk menyenaraikan elemen utama dan amalan pengurusan kewangan berasaskan sekolah yang berkesan di Malaysia berdasarkan tahap kesepakatan tinggi dalam kalangan panel pakar tempatan. Ketiga, fasa penilaian untuk menilai profil yang dibina menggunakan kajian tinjauan terhadap sekolah kluster kecemerlangan di Malaysia. Kerangka teoretikal kajian ini adalah berdasarkan Teori Institusi (Meyer & Rowan, 1977), Fungsi Pengeluaran Pendidikan (Hanushek, 1979), Model Pengurusan Kewangan dan Sumber dalam Sistem Organisasi Terbuka (Levacic, 2000), Model Keberkesanan Kesepaduan Matlamat dan Sistem-Sumber (Hoy & Miskel, 2007) dan Model Reka Bentuk Instruksional (Dick, Carey & Carey, 2009). Reka bentuk kajian ini melibatkan tiga fasa seperti mana berikut. Pertama, fasa analisis keperluan melibatkan kaedah kualitatif dengan menemubual sepuluh orang pengetua dan guru besar di sekolah terpilih di Lembah Kelang. Sekolah tersebut dianugerahkan autonomi terpinpin dalam menguruskan kewangan sekolah. Kedua, pelaksanaan fasa reka bentuk profil menggunakan kajian Delphi sebanyak tiga sesi pusingan. Kajian tersebut melibatkan lima belas orang pakar tempatan dalam bidang Pengurusan Kewangan Sekolah. Selanjutnya, bagi fasa penilaian profil, kajian kuantitatif dijalankan dengan mengedarkan instrumen soal selidik kepada 170 pemimpin sekolah kluster

kecemerlangan di Malaysia. Dalam aspek penganalisan data, data kualitatif menggunakan analisis tematik bagi mengenalpasti tema dan subtema. Manakala data kuantitatif dianalisis menggunakan SPSS versi 19.0 melibatkan kaedah statistik deskriptif seperti mod, median dan Julat Antara Kuartil (JAK) dan statistik inferensi melibatkan analisis Wilcoxon Signed - Rank Test. Analisis SEM (Structural Equation Modelling) pula menggunakan AMOS SPSS versi 20.0 bagi membina profil pengurusan kewangan berasaskan sekolah yang berkesan di Malaysia. Kajian ini menemui keperluan untuk membina profil pengurusan kewangan berasaskan sekolah yang berkesan di Malaysia serta lapar aspek dalam pelaksanaannya. Di samping itu, dapatan kajian turut menekankan kepentingan penglibatan semua pihak berkepentingan dalam pendidikan seperti pengetua atau guru besar, guru, pentadbir kewangan, ibu bapa dan masyarakat misalnya badan bukan kerajaan. Selanjutnya, sebuah profil pengurusan kewangan berasaskan sekolah yang berkesan telah dihasilkan yang melibatkan 13 elemen utama yang dikategorikan di bawah 4 fungsi kewangan iaitu perancangan, penerimaan kewangan, perolehan dan pembayaran serta kawalan dan penilaian. Sebanyak 123 amalan turut dikenalpasti untuk pembinaan profil ini apabila skor Julat Antara Kuartil antara 0.00 hingga 1.00 ($JAK=0.00-1.00$). Seterusnya, penilaian terhadap tahap keberkesanan 119 amalan pengurusan kewangan berasaskan sekolah bagi sekolah kluster kecemerlangan Malaysia adalah tinggi ($\min \geq 3.80$). Analisis SEM juga menghasilkan sebuah model persamaan struktur pengurusan kewangan berasaskan sekolah yang berkesan di Malaysia berasaskan kesepadanan dengan data kajian ($CMIN/DF = 1.412$, NFI , IFI , TLI , $CFI > 0.09$, $RMSEA = 0.059$). Implikasi kajian ini menunjukkan sekolah yang diberikan autonomi terpinpin untuk menguruskan kewangan sekolah mereka perlu dipandu berdasarkan sebuah profil yang mengambil kira konteks tempatan.

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LIST OF SYMBOLS AND ABBREVIATIONS

SBM	School-Based Management
SBFM	School-Based Financial Management
PTj	Pusat Tanggungjawab
SMKA	Sekolah Menengah Kebangsaan Agama
PTA	Parent-Teacher Association
PIBG	Persatuan Ibu Bapa dan Guru
SBP	Sekolah Berasrama Penuh
SMH	Sekolah Menengah Harian
SBT	Sekolah Berprestasi Tinggi
PEMANDU	Performance Management & Delivery Unit

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CHAPTER 1

INTRODUCTION

1.1 Overview

Education is known as being among the main indicators of national development. It has become a necessity for all governments in the world to provide education to their society which is seen as an investment in human capital and the country's wealth in the future. Therefore, the issue of education financing will remain important and the management of education finance will always be a great concern for the government. The education sector in Malaysia has persistently been granted the highest allocation of budget by Federal Government which are around 20% to 25% of government spending with 10,000 classes being built under every national Development Plan (INTAN, 2006a). The operational expenditure allocated for primary and secondary education also constituted an enormous amount of nearly half the total education operation expenditures as a whole (Kementerian Pelajaran Malaysia, 2009).

As the main provider of education fund which comprises of primary, secondary and higher level of schooling, federal government of Malaysia through the Ministry of Education and Ministry of Higher Education contributes about 98% of the total financing (Shahril@Charil Marzuki, 2008). It was only in recent years that the full potential of the private sectors are unleashed in order to maximize the available resources in providing quality education for all the society. Thus, the responsibility to manage the school resources effectively is currently widened to many parties involved in the education sector from both the public and the private sectors (PEMANDU, 2010).

The movement towards financial management decentralization at the public school level in Malaysia began in early 2000 following the massive reform at the government sectors since 1989. It has become an initiative for increasing the autonomy of the individual schools through devolved decision making authority regarding the management of financial resources. It was expected that with greater accountability, school leaders and their community could channel the allocated money in a more productive way thus enabling schools to perform the best in their curriculum delivery and the expected final educational outcomes.

Till now, the number of public primary and secondary schools granted financial autonomy is increasing (Shahril@Charil Marzuki, 2005a). This indicates the critical need for having an accurate guideline in managing the financial operations in addition to the current regulations, circulations and references distributed to school managers. The future challenges anticipated in school financial management are on the ability of school managers to allocate, monitor and control the flow of money in order to achieve educational goals through enhanced effectiveness and quality in management.

Thus, effectiveness will become the main focus of this study in order to improve the current practices in most of Malaysian schools operating with financial autonomy. Financial management is one of the important segments in school management and administration. The public money need to be spent efficiently in order to achieve the desired educational outcomes. Overall, this chapter explains the early exploration on the importance of conducting a study on developing the profile of effective school-based financial management in Malaysia under the contemporary international movement of school-based management (SBM). This research comes with specific purpose and objectives to bring new findings and significant contributions to the higher authorities of Malaysian education, school managers and all the school stakeholders.

1.2 Research Background

The education system has the vital roles of producing human capital that would generate manpower for economic activities and national development. The agenda for national development obliged for a persistent improvement in education as a tool for inventing knowledgeable human capital, high skilled labour, high technology society and ultimately a good civilized nation for the future challenging world. Fagerlind and Saha (1983) did mentioned that, generally, education could become a tool for economic growth in the sense that an educated population is more productive than an uneducated one.

Inter related systems among political aspect, economic, technology and social including education has experienced a long debates and discussion for many world leaders and scholars (Fagerlind & Saha, 1983; Psacharopoulos, 1987; Zymelman, 1971). Meyer and Hannan (1979) have given clear inference that the society are interdependent systems, where the transformation of one subsystem leads to the transformation of all the others. The contribution of education viewed from the economic perspective is said to be derived from the increased productivity of society from the technical and formal education that has been gained. The mechanics of this has become a prominent study in the area of economics and education which considered both the costs, benefits and its ultimate outcome for the country's economic growth. (Psacharopoulos, 1987).

In order to provide education to society, educational resources have to be directed and allocated to the establishment and set up of the teaching and learning process. On the basis that resources are essential and finance are necessary to acquire the resources, the financial aspect thus plays a vital role in ensuring continuous access to education for society. For many countries around the world, government as the primary financial provider has the obligation to manage the public money to ensure a

smooth flow of money for providing education to the primary and secondary level of schooling.

Financial management basically involves the aspect of budgeting, allocating the money, accounting and financial reporting, evaluating and also the critical aspect of auditing and internal control. With crucial obligation to manage the financial resources effectively, efficiently and equitably, the financial decentralization reform has risen in the late 1960's and 1970's in many western countries such as England, United States and Australia. This reform was experienced in the government sectors through the management transformation from the earlier conventional style of bureaucracy. Decentralization was identified as a tool for more effective decision making while delegating autonomy and responsibility to the lower level management.

The notion of decentralization then spread to the public schools as a concept of school-based financial management (SBFM) which is being called by different names in different countries around the world. For example in Canada and the United States, the early focus of decentralization began with the concept known as school-based budgeting (SBB) which was particularly concerned with self-budgeting of every individual school for a better decision making (Caldwell & Spinks, 1992). Britain also came out with local financial management (LFM) of schools which implied the lack of a centrally determined framework for school finance and the emerging concept of self-management.

Since then, the scope of movement towards decentralization has been widened from the early focus of financial management to include human resources, curriculum and a few more with the new concept of school-based management (SBM). The school-based management was defined as management strategy to decentralize decision making authority from the central government to the individual school site (Caldwell, 2005; Murphy, 1994; World Bank, 2008). It has been applied to upgrade the

accountability level of the individual school which was believed to boost the student achievement, improve administrative efficiency, empower teachers and also the responsibility of the community groups in terms of parental involvement (Briggs & Wohlstetter, 2003).

The school-based management reform started in the public schools such as in Canada, England, Australia, United States and New Zealand and has become a global phenomenon since the 1990s. Among the early prominent writing on school-based management was contributed by Caldwell and Spinks through their book 'The Self-Managing School' which proposed the school-based management model which they then further improved in a later book in 1992 (Caldwell & Spinks, 1988; Caldwell & Spinks, 1992). Till now, there are various forms of school-based management models encompassing a wide variety of different approaches. The reforms depend on the focus variation and are shaped by the reformers' objectives in accordance to the broader national policy and social context (Rodriguez & Slate, 2008; World Bank, 2008).

The main context of school-based management basically covered the local control and decentralized decision making over the school's goals, financial resources (budget), curriculum and instruction, human resources and the school organizational structure (Murphy, 1994). Nevertheless, the degree to which the decision making devolved to the school level varies along a magnitude from very minor to major reforms and uniquely depended on which part of the educational operations needed to be decentralized.

The critical aspects of school-based financial management mainly rely upon the decision made by the school authority in allocating the financial resources for the preparation of curriculum delivery. In other words, the budget determination will allow for the physical resources to be fixed accordingly that will enhance the teaching and learning process and other school activities. There is critical need for school leaders to

develop the capacity for plan-driven budgeting to ensure that high-priority learning needs are supported (Caldwell, 2005). School leaders also find significant necessity to increase the school management quality for accelerating and facilitating the targeted educational outcome.

Nevertheless, it is important to understand that school management reform is generally aimed at increasing the school's productivity and efficiency rather than to enable education to aid a country's economic development (Guthrie, 1991). In other words, the link of decentralization or specifically the concept of school-based financial management is not directly related with economic well-being thus it becomes one stage of the lengthy means to reach the next possible educational outcomes and the ultimate national development.

In the context of Malaysia, the financial decentralization reform has begun within the Government's departments and agencies through the introduction of Responsibility Centre (also called Autonomy Centre) or so called Pusat Tanggungjawab (PTj) in 1989. It serves as a tool to bring autonomy to the lower level management in managing the allocated financial resources from the traditional style of bureaucracy in the government department. Responsibility Centre or PTj in Malaysia is known as an organization which implements the government policies and receives money in the form of warrant from the Malaysia Accountant General's Department and is held accountable for that sum of public money (INTAN, 2006b).

Generally, PTj has the authority to allocate the money based on priorities for its own programs and to ensure that the final outcomes are in accordance with the targeted objectives. Therefore, the whole financial process will involve the process of revenue management, budget management, expenditure management and internal control. The establishment of PTj in government organizations then aroused calls for similar financial management reform at the public school level. It was initiated as a solution for

many financial mismanagement problems in schools as identified by the Ministry of Education.

In July 2000, 30 schools have been elected to become the PTj level schools by the Accountant General's Department of Malaysia in the pilot project at the national level (Kementerian Pelajaran Malaysia, 2001). Then, starting in 2001 the Ministry of Education formally directed around 200 schools annually (primary and secondary) to be upgraded as PTj schools with 230 schools recognized as PTj schools in 2003 (Kementerian Pelajaran Malaysia, 2003). With the empowerment given to schools, State Education Department or Jabatan Pelajaran Negeri (JPN) has to allocate the small allocation grants for that individual school which covered the allocation for emolument and other fixed expenditures including services and supplies.

In general, PTj schools in Malaysia have autonomy over their allocated financial resources allocated within certain boundaries of regulation imposed on them by the government. They are required to manage the money in accordance to the Guideline for School Financial Management and Accounting book produced by the Ministry of Education, Education (Accounts and Audit Rules) 1962 which produced under Education Act 1996, Financial Act 1957, Treasury Directive and also related financial circulations distributed by Government. Furthermore, schools of PTj level also do not rely directly on the State Education Department as they used to under the previous system. Schools are held responsible for the sum of money allocated by the Government with the monitoring of the Malaysia Accountant's General Department. In addition, all the process related to audit and financial control will be done by the Auditor General under the Malaysia National Audit Department.

Another development under the school management reform in Malaysia was the establishment of another type of school known as cluster school. It was a form of school brand awarded to schools that are excellent in their cluster in the aspect of school

management and production of students with multi-capability in academics, spiritual and co-curriculum. The idea was inspired by the Minister of Education, Malaysia in April 2006 and formally initiated in 30 March 2007 by the recognition of 30 schools awarded as cluster schools in the first phase of its implementation. Till now, there are 170 schools recognized as cluster schools which comprised different types of schools existed in Malaysia.

The implementation of cluster school is based on the concept of school-based management through guided autonomy in specific areas of school management. The guided autonomy granted include overall school management, human resource management, financial and physical resources, curriculum, including the co curriculum management and implementation. Furthermore, the education stakeholders are expected to increase their participation in the school management process through various forms of contribution or collaboration efforts.

For over a decade of the implementation of school-based financial management and much development in the education sector in Malaysia, significant weaknesses still exist that require developments and quality improvement at the school level. Even though financial autonomy was granted to the selected schools that have shown excellent financial performance, research has found that certain schools were reported to have non-compliance audit reports, problems of misallocation of money and unskilled principals and management team (Jaimis Saiman, 2004; Shahril@Charil Marzuki, 2006; Wan Azman Wan Idris, 2002; Zu Che Soh, 2008).

In addition, the Federal Government and Ministry of Education has launched the Education Development Master Plan (PIPP) 2006-2010, Tenth Malaysia Development Plan (2010-2015) and the Economic Transformation Plan for Malaysia in 2010 as continuous improvement plans. Among the focused strategies was to upgrade the effectiveness and efficiency of educational financial management in addition to the

whole educational administration process. Three actions that have been recommended were to devolve autonomy and to reduce the hassle of bureaucracy, to review the norms of financial management position and to equip the financial management with an up-to-date information and computer technology (Kementerian Pelajaran Malaysia, 2006).

The launch of the Tenth Malaysia Plan (2010-2015) also came with the objective to revamp the education system in order to significantly raise student outcomes. Public-private partnerships have been established for preschool and basic education as an innovative approach for realizing effective knowledge delivery, which allows for significant autonomy for school managers. Government will allocate a certain amount of money in addition to the significant investment by the private sectors for the formation of school named Trust schools. The establishment of this school is aligned with the concept of school-based management which render the decision-making freedom to the school level under a formal performance contract with the government.

The recent Malaysia Education Blueprint 2013- 2025 was also established to expedite the country's education sector for higher performance in the future. Among eleven indicators targeted in the plan for its 'First Wave' is to increase the cooperation of education institutions particularly schools with parents, communities and the private sector. Besides that, government is targeting to maximize the outcome of every student per flow of money and directly increasing transparency for public sector accountability. In order to face brighter future decades, the management of school financial resources have to be updated for coping with the greatest education climate change in Malaysia.

1.3 Problem Statement

For the past two decades, Malaysia has similarly experienced the financial decentralization reform in the government sector as many other countries around the world. Till now, the numbers of public schools in Malaysia that have been granted with financial autonomy are increasing, indicating the greater climate toward better school

management quality. So far, most studies in Malaysia related with this area generally focus on investigating the current implementation of school-based financial management (Maliza Abd Malek, 2007; Marzita Abu Bakar, 2010; Mohd Noor Said, 2004; Rusli Wahab, 2005; Wan Shamsiah Wan Yusoff, 2008; Zu Che Soh, 2008). Comparisons were also made on the financial performance of different types of schools of PTj level (Mohd Noor Said, 2004; Wan Azman Wan Idris, 2002).

The concept of school-based financial management encompassed wide principles that exist in school-based management such as decentralization, self-managing system, human initiative and also equifinality (Cheng, 1996). All these principles are the characteristics possessed by the self-managing schools which are also reflected in the way the schools manage their own financial resources. Thus, the research within the context of school-based financial management should reflect this concept and to ensure that the findings are worth using as a cure for any problems and deficiencies experienced.

The large involvement by the private sector and the increasing number of public schools in Malaysia granted financial autonomy generates necessity for having specific guidance for effective school financial management. This is in parallel with the government aspiration to enhance the educational management effectiveness and efficiency as portrayed in the sixth strategic thrust of the Malaysia Education Development Master Plan 2006-2010. It was stated that among the future improvement focus for schools granted with autonomy was to establish a specific standard of school management excellence that will become a benchmark for other developed and developing countries. This will be accomplished through identification of the best management practices through a good impact research (Kementerian Pelajaran Malaysia, 2006).

As the main financial sources of the education system in Malaysia were derived from the society's tax revenue, the output is really crucial and school leaders were expected to produce the education outcome in a really efficient way. It was reported that some PTj schools still have problems getting commitment from the accountable teachers or staff members and they faced the attitude of negligence in managing the money effectively (Shahril@Charil Marzuki, 2006; Wan Azman Wan Idris, 2002). In other words, some members were unaware of their duties and obligations such as in the process of collecting student fees, spending for necessary expenses and the proper way of keeping and handling money.

Furthermore, significant numbers of schools in Malaysia are still confronted with the problem of mismanagement of financial resource as seen in the non-compliance audit reports by the School Audit Division, Ministry of Education. These poor condition was communicated in the statistical report of non-compliance audit among Autonomy Centres (PTj) issued by them as shown in following Table 1.1.

Table 1.1
Non-compliance Audit Report for Year 2000

No.	Autonomy Centre (PTj)	Number of School (1998)	Number of School (1999)	Number of School (2000)
1.	JPN Perlis	17	12	14
2.	JPN Kedah	158	140	115
3.	JPN Pulau Pinang	185	131	130
4.	JPN Perak	164	162	175
5.	JPN Selangor	209	228	258
6.	JPN Wilayah Persekutuan	146	129	142
7.	JPN Negeri Sembilan	143	138	161
8.	JPN Melaka	15	21	19
9.	JPN Johor	82	163	210
10.	JPN Pahang	134	146	109
11.	JPN Terengganu	87	118	98
12.	JPN Kelantan	62	109	71
13.	School Division	24	23	22
14.	Technical Department	42	37	43
15.	Special Education	9	13	10
16.	Sport Division	0	2	2
	Total	1477	1572	1579

Note. Adapted from *Non-compliance audit report for year 2000*, by School Audit Division, 2001, Kuala Lumpur: Ministry of Education.

The conclusion that could be made from the analysis of the report was that the quality of school financial management in 2000 had decreased from the previous year of 1999 and 1998. Among the reasons analysed were the weaknesses of individuals, poor organization, leadership and its controlling system and also the surrounding locations (Ahmad Zaki Husin, 2001; Maszuria Adam, Azuraida Shahadan, Muhammad Faizal A. Ghani, & Sharil@Charil Marzuki, 2008)

In addition, this condition was not only faced by the school management in Malaysia but also in some other places especially by the developing countries. In the case of South Africa, schools were being victims of mismanagement or misappropriation of funds due to the lack of knowledge on the contents of School Act by the principals and school governing bodies. These accountability failures then resulted in embezzlement, fraud and theft in the school environment (Mestry, 2004). In addition, principals and their School Governing Body (SGB) members in South Africa were placed under tremendous pressure to manage school finances. This is due to their incapability to provide solutions as a result of lack of skills, expertise and financial knowledge (Mestry, 2006).

In Cyprus, for example, the Committee for Educational Reform (CER) has been set up in 2003 aimed at studying improvements and modernisation in the Cyprus education system (Theodorou, 2006). Research done on a group of head teachers revealed the need for principals and head teachers to be prepared with specific knowledge and exposure to successfully manage school budgets under the new decentralisation system. Since schools are responsible for handling certain duties previously undertaken by the government, there are risks associated with the schools decisions on the new tasks (Theodorou, 2006). Thus, school managers have to take specific actions on reducing the risks which could possibly cost them their jobs.

Furthermore, there were issues regarding less participation in decision making by teachers and parents in school financial management in Malaysia. School financial resources have to be collectively monitored by Parent-Teacher Association (PIBG) or school board of directors and further received assistance by school's alumni or the surrounding community (Goinsamy, 2007; Mariani Md Don, 2008; Mohd Noor Said, 2004). There was also necessity for school's vision, mission and objectives to be disseminated among the school stakeholders to ensure mutual commitment from them to run the school's strategic planning. Among the critical success factors in managing school finance by cluster school in Malaysia is the integrity and transparency by principals to share the relevant information with other teachers, parents and the members of school alumni (Muhammad Faizal A. Ghani et al., 2011; Wan Shamsiah Wan Yusoff, 2008).

Another issue in school financial management is the failure of some principals to allocate resources based on the school objectives and priorities. The Malaysian School Audit Division has reported that some principals of PTj schools failed to list their school objectives based on priorities and further provide a proper strategic plan (Kementerian Pelajaran Malaysia, 2007b). Several findings have reported the success of the Program Kelayakan Profesional Pemimpin Pendidikan Kebangsaan (NPQEL or NPQH) to enhance the skills and knowledge of participants (Abdul Aziz Md Noor, 2003; Bahagian Perancangan dan Penyelidikan Dasar Pendidikan, 2006; Rohaya Hassan, Rosnarizah Abdul Halim, & Sharifah Sebra Jamila Syed Imam, 2006). Nevertheless, several schools are still confronted with management issues and inability of school leaders to control the school finance successfully.

Some principals were found to utilise money for wrong purposes in a large and significant amount even though the specific allocations have been planned in the school budget every year (Kementerian Pelajaran Malaysia, 2007b; Shahril@Charil Marzuki,

2006). In some rare cases, principals simply neglected their duty in monitoring the school finance due to extra burden of teaching and learning and other school management responsibilities (Mohd Noor Said, 2004; Rusli Wahab, 2005; Wan Shamsiah Wan Yusoff, 2008).

The challenges in recent years are not only on the quality of school financial management, but to enhance academic achievement through effective school-based financial management. This was supported by Maliza Abd Malek (2007) who stressed the urgency of schools to implement strategic financial planning in order to achieve the desired educational outcomes and to avoid unnecessary wastage and mismanagement of public funds. Thus, principals and the selected teachers have to be equipped with specific knowledge on school-based financial management to work collaboratively in planning and running daily school operations (Zu Che Soh, 2008).

Recently, private sector involvement in the provision of education critically desired for a proper guideline in managing the school financial resources at the school level. The Economic Transformation Plan (ETP) has identified the education sector as among 12 National Key Economic Areas (NKEAs) which would bring best value to Malaysia's future economic growth. Among 13 Entry Point Projects (EPP) targeted was the aim to introduce public-private partnerships in basic education through the establishment of Trust schools. Therefore, the existence of Trust school which incorporates the school-based management concept absolutely required useful guidance in order to strategically manage the financial resources and to survive within a highly competitive education market (PEMANDU, 2010).

1.4 Research Purpose

The purpose of this study is to develop a profile of effective school-based financial management in Malaysia. The profile will contain the main functions, elements and practices of an effective school-based financial management. This study is carried out

through three phases of research that are the phase of need analysis, phase of profile design and the phase of profile evaluation. The purpose of the needs analysis phase is to identify the importance of developing the profile and specific needs and requirements for implementations of the profile. Then, the second phase is primarily conducted with the purpose of designing the content of the profile through the application of the Delphi method. Finally, the evaluation phase is conducted to measure the level of practices of effective school-based financial management by cluster schools in Malaysia. This study concludes with the proposed model of effective school-based financial management in Malaysia analyzed through Structural Equation Modelling (SEM).

1.5 Research Objectives

The objectives of this study have been divided into three phases, namely:

Phase 1: Need analysis

- a) To find the importance of having the profile of effective school-based financial management in Malaysia;
- b) To identify the people responsible for implementing effective school-based financial management in Malaysia, and
- c) To identify relevant needs for the implementation of effective school-based financial management in Malaysia.

Phase 2: Profile design

- a) To design the lists of elements of effective school-based financial management in Malaysia agreed with the highest consensus among a panel of experts; and
- b) To design the lists of practices of effective school-based financial management in Malaysia agreed with the highest consensus among a panel of experts.

Phase 3: Profile evaluation

- a) To measure the level of practices of effective school-based financial management by cluster schools in Malaysia; and

- b) To develop the model of effective school-based financial management based on the Malaysian context.

1.6 Research Questions

This study is conducted in order to answer the following research questions:

Phase 1: Need analysis

- a) What is the importance of having the profile of effective school-based financial management in Malaysia?
- b) Who are the people responsible for implementing effective school-based financial management in Malaysia?
- c) What are the needs required for implementing effective school-based financial management in Malaysia?

Phase 2: Profile design

- a) What are elements of effective school-based financial management in Malaysia agreed with the highest consensus among panel of experts?
- b) What are practices of effective school-based financial management in Malaysia agreed with the highest consensus among panel of experts?

Phase 3: Profile evaluation

- a) What is the level of practices of effective school-based financial management by cluster schools in Malaysia?
- b) What is the model of effective school-based financial management based on the Malaysian context?

1.7 Research Framework

Research framework of this study is explained according to two parts that are theoretical framework and conceptual framework.

1.7.1 Theoretical Framework

The theoretical framework for this study is based on two theories and three models. The referred theory for this study is the Institutional Theory and Education Production Functions whereas the three models are the Financial and Resource Management Cycle in an Open System of Educational Organization by Rosalind Levacic (2000), the Integrated Goal and System-Resource Model by Wayne K. Hoy and Cecil G. Miskel (2007) and the Dick, Carey, and Carey Model by Walter Dick, Lou Carey and James O. Carey (2009).

1.7.1.1 Institutional Theory

The theoretical framework of this research is derived from the institutional theory which is among the prominent theories in the study of modern organizational theories. This theory best described the nature of the school-based management reform that occurred around the world and the motive behind organizational change that occurred in school management from the traditional style of bureaucracy. Institutional theory is the theory which focuses on the environmental factors experienced by organizations such as school, firm or any other institutions. It holds the concept of conformity towards external or societal norms, rules and requirements in order for organizations to reach legitimacy.

The rise of institutional theory was initiated from the writing of Meyer and Rowan (1977) which brought a new paradigm to the previous view of open system theory by Katz and Kahn (1966). Instead of understanding an organization as a component of a system that interacts and adapts to its respective environment, institutional theory has reconceptualized this understanding by recognizing the limitation that become the constraint for an organization to change. This then was identified as organizational field which actually constituted a recognized area of

institutional life for example the key suppliers, consumers and even the other institutions operating in the same manner (DiMaggio & Powell, 1991).

Institutional theory was identified with its basic principal of conformity. Conformity will measure the level of commitment of an organization to reach for the legitimacy in which the incorporation of social norms and rules was viewed as the organization's rational action. As supported by Tooley and Guthrie (2003), legitimacy will be achieved if one organization operated within the bounds and norms of its respective institutional environment. Therefore, organizations were expected to commit for the practices of best management approaches as a rational action which becomes the symbols of organizations' commitment to their respective environments.

This theory has its own strength in relation to the school-based management reform experienced in most countries all over the world. The main concept which brought advantage for institutional theory is the concept of isomorphism. As stated by DiMaggio and Powell (1991), isomorphism was defined as "a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions" (DiMaggio & Powell, 1991, p. 66). Isomorphism was identified as a beneficial component in institutional theory as it could create alliance between organizations within the same focus. For example the school as an institution that faced the similar social pressures as other schools, will begin to resemble each other as a result of the conformity and effort toward achieving legitimacy in the school operations.

Furthermore, the concept that exists in the institutional theory was seen to bridge the gap between the societal views and the organizational actions. In other words, organizations will consider the societal norms and expectations, rules, regulations and also the requirement by them towards the organization's structure and operation. This clearly portrayed the real mechanics involved in the school-based management reform

where the school considers the view from its internal and external stakeholders for the best way of managing schools effectively and efficiently. This was also supported by Hanushek and Woessman (2007) who agreed on the institutional nature of incentives that affect the learning outcomes at the school site through choice and competition, school autonomy and school accountability.

1.7.1.2 Education Production Function

The theoretical framework of this study is also based on the Education Production Function. Education production function rooted from the production functions in Economics context which measure the relationships between school and students input and the school outcomes (Bowles, 1970). As among the pioneer of education production function, Hanushek (2010) described it as a function that relates various inputs to education such as families, teacher quality and school resources to the maximum level of outcome such as the student achievement.

The concept underlying the education production function began in 1966 through the released of the ‘Coleman Report’, the United States government’s monumental study on educational opportunity (Coleman et al., 1966) in (Hanushek, 2010). The output of educational process which is commonly measured as achievement of individual students is directly resulted from input that are directly controlled and not so controlled by policy makers. The example of directly controlled input were teachers, curriculum, characteristics of school and any related sources whereas the not so directly controlled were described as families, friends and the students’ own capabilities.

Based on this measurement, statistical analysis in the form of regression analysis is used to infer the determinant of student achievement and performance by measuring the contributions of the education input. Among the strength of production function is its ability to create motivation for and theoretical backdrop to production function studies (Hanushek, 1979). From the economics perspective, firms or schools could be

conceptualized as attempting to maximize benefit or profit through decisions on level of output and the required mix of output. In addition, it is also a powerful pedagogical tool which provides basis in describing efficiency in production and change towards input of the production (Hanushek, 1979).

Nevertheless, there were certain issues raised throughout its development and application in education. There was problem concerning the measurement of outcomes as achievement relationship does not hold at different points in time and the prior inputs of school and families will be incorporated in the initial achievement levels that are measured. Furthermore, it has become a concern whether the analytical approach accurately assesses causal relationship between resources and performance particularly from the policy perspective (Hanushek, 2010). However, the ideas of dealing with these problems have been proposed by the use of the term 'value added' and 'level' form in estimation and studying performance of schools operating within a consistent set of policies.

Most of previous studies found weak relationship between financial resources as school input in generating high student achievement (Hanushek, 2010), whereas teacher quality was reported to be the most significant input in determining differences across schools. However, this argument has been challenged with several findings that revealed on the importance of school resources in generating better student outcomes particularly in the developing countries (Gamoran & Long, 2006). In addition, Woessman (2005) also mentioned on the role of institutional schooling policies to strengthen educational performance through autonomy granted to schools particularly in salary decisions. The issue of school resource inefficiency has become the main issue which support schools in paying for inputs that consistently contribute to output.

The education production function was used as the theoretical framework of this research in order to assess the relationship between schools factors inputs and the

educational outcome. In this study, financial resources have become the main input used to create the marginal value of student achievement through some quality improvement in financial management of schools granted with financial autonomy. Effective school financial management has become the focus for producing better school operations through identification of effective elements and practices.

In addition, this study also identified the roles of external school stakeholders such as parents and communities in supporting school resources. A decentralized school financial system allowed for wider sources of input in education production functions instead of relying solely on government contributions. Therefore, school-based financial management should involve effective management details and procedures undertaken by school leaders, teachers, parents and communities in order to create opportunity for improvement in educational outcomes. In other words, the financial management processes were included as important input in the decentralized financial system to produce a better education environment.

1.7.1.3 The Financial and Resource Management in Open System of Organization by Rosalind Levacic, 2000

In addition to two previous theories, the concept included in the framework of this study is the financial and resource management cycle in an open system of educational organization by Rosalind Levacic (2000). It mainly reflects the nature of an open system organization which inherent the rational and natural system perspective as well. In this system of education organization, four key processes identified in the financial and resource management were (i) obtaining resources; (ii) allocating resources; (iii) using resources; and (iv) evaluating the past use of resources and feedback of this information for future decision making. All these processes are closely related with each other and influence the subsequent process as a result of the evaluation and control taken before. The process is illustrated in Figure 1.1.

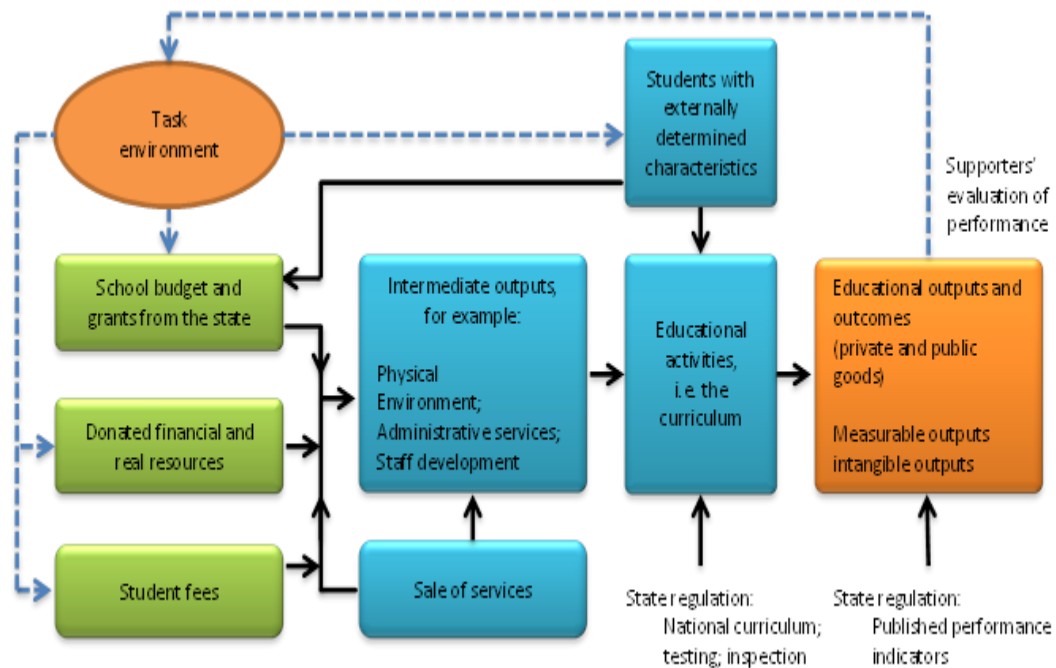


Figure 1.1. An educational organization as an open system. Adapted from *Linking Resources to Learning Outcomes*, by Rosalind Levacic, 2000, in M. Coleman and L. Anderson (Eds.), *Managing Finance and Resources in Education*, London: Paul Chapman Publishing Ltd., p. 11.

Inputs are taken from the external environment in the form of money or real resources in order to prepare for the learning environment. The process of obtaining resources frequently involved money received from government and also donations, fund raising, fees charging from educational services and any other minor sources. The money received will be used to provide for necessary resources for the educational environment in the form of direct payment for teaching activities or supporting tools for education to take place (Anderson, Briggs, & Burton, 2001; Levacic, 2000). Public organizations also frequently receive real goods or resources from the activities of donations which are ready to be used by them.

Planning and budgeting will determine the way schools allocate their financial and physical resources. It is considered as important part in the school-based management process as the leaders are responsible in utilizing their financial autonomy

to reach effective management. Then, the money and resources will be used to produce the intermediate output such as physical environment, administrative services and others or directly for the educational output and outcomes through educational activities (Levacic, 2000).

The last concept in the process is the evaluation and feedback on the past use of financial and physical resources. This process will determine the ability of schools to achieve educational goals either in measureable or intangible outputs. In addition, the evaluation process also determines the schools' effectiveness, efficiency, equity and value for money in order for them to have better planning for the next financial and resource management cycle. All these four concepts then become a sequential cycle which is repeated throughout the school life and process (Levacic, 2000).

This cycle has been chosen to become among the basis for the framework of this study due to distinct concepts existing in school financial management. The four concepts described the important part of the school-based financial management nature which involved interactions of both the external and internal environments of school organizations. It illustrated the important characteristic incorporated in schools with financial autonomy and the way all school stakeholders participate in the school financial management process. All the concepts are also easy to be comprehended and systematically presented as a cycle which is repeated at all times.

1.7.1.4 Integrated Goal and System-Resource Model of Effectiveness by Wayne K. Hoy and Cecil G. Miskel, 2007

The Integrated Model of Organizational Effectiveness was derived from several studies and comparisons done from previous research by Wayne K. Hoy and Cecil G. Miskel since 1978 (Hoy & Miskel, 2007). This model came from the combination of main ideas attributed by two main streams of organizational effectiveness models that are goal model and system-resource model. In the goal model, effectiveness is defined in

terms of the relative attainment of feasible objectives that can be exchanged for other resources. Whereas the resources model which is based on the open-systems perspectives, places great value on the harmonious operations of the organization's internal components, the ability to monitor and adapt to the environment, and the optimization of such administrative processes as deciding, communicating, motivating, and leading people (Hoy & Miskel, 2007).

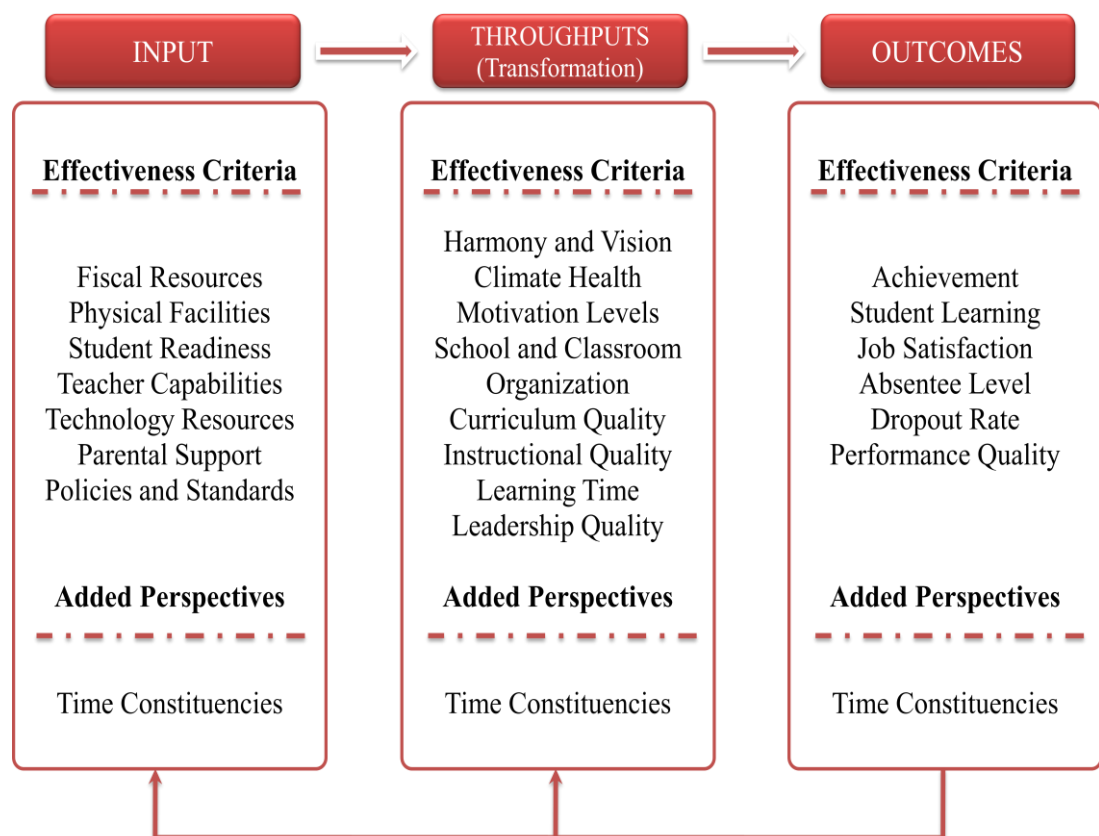


Figure 1.2. Integrated Goal and System-Resource Model of Effectiveness. Adapted from Educational Administration: Theory, Research and Practice, Eight edition by W. K. Hoy and C. G. Miskel, 2007, New York: McGraw-Hill, p. 297.

Figure 1.2 shows the illustration of the Integrated Goal and System-Resource Model of Effectiveness. The important features of this model are the focus on three important characteristics that are time, multiple constituencies and multiple criteria. The time dimension in a model of organizational effectiveness can be conceptualized with a

continuum of success ranging from the short to the long term. For example, indicators of short-term effectiveness include student's scores on achievement tests whereas intermediate success encompasses adaptability of the school organization and instructional programs.

Furthermore, consideration on the multiple constituencies derived from the reality that effectiveness criteria always reflect the values and biases of multiple constituencies or stakeholders. It involved joined assessment by parents, administrators, students, teachers, school board members and also the related group of community. Therefore, a combination of the goal and system-resource models requires the inclusion of multiple constituencies who define and evaluate school effectiveness using a variety of criteria.

The last characteristic being considered is the multiple criteria which hold the assumption that organizational effectiveness is a many-faceted concept. Hence, no single ultimate criterion such as student achievement or overall performance can capture the complex nature of school effectiveness; thus this required the development of a multidimensional index or composite measure of organizational effectiveness. Therefore, effectiveness indicators can be derived from each phase of the open systems cycle that are phase of inputs, phase of transformations and phase of outputs.

This model best described the concept of effectiveness upheld in this study. It covers a wider scope of process involving the phase of input, throughputs and outcomes. The phase of inputs is regarded as a critical phase as it indicates the beginning capacity and potential of school performance. The ability of the schools to allocate money effectively such as through the provision of school's technology facilities, books and buildings will be able to support the process of teaching and learning thus enhancing the school effectiveness capability.

Thus, the effectiveness of financial management being portrayed in this study reflects both the combination of two perspectives defined in this integrated goal and system resource model. The self-managed schools should be able to allocate their money according to the overall school's aim and mission besides organizing their money in such a way that could satisfy external stakeholders, as well as its own members. This clearly reflects the characteristics of school-based financial management that requires participation of school stakeholders to ensure the final education achievement.

1.7.1.5 The Dick, Carey and Carey Model of Instructional Design by Walter Dick, Lou Carey and James O. Carey (2009)

The study of developing profile, model, or theory is necessary to overcome a specific problem or improving certain conditions. Therefore, designing a profile or model requires us to fully understand the need of the current context before analyzing the problem and proposing certain solution for it. By referring to the context of this study, a specific developmental model or instructional design model needs to be applied in order to design the profile of effective school-based financial management in Malaysia. This is consistent with Roytek (2010) who mentioned that the instructional design research will improve learner efficiencies with a consistent enhancement of its methodology from time to time.

For its theoretical framework, this study chose the Dick, Carey and Carey instructional design model presented by Walter Dick, Lou Carey and James O. Carey (2009). This model has been selected because of its prominent applicability and systematically designed instruction which has become the standard to which all other instructional design models are compared (Gustafson & Branch, 2002). Furthermore, it was mentioned that this model reflects the fundamental design process used in many

business, government and military training, as well as the influence of performance technology through computer instructions (Gustafson & Branch, 2002).

The Dick, Carey, and Carey model was considered as a course or system level model due to its nature of applicability to a large scale, team-oriented development effort. It contains a few stages which were actually derived from the generic ADDIE instructional design model which started as early as 1975. During that time, it was created by the Centre for Educational Technology at Florida State University for the U.S. Armed Forces in order to provide military training for them. It was recognized as the Interservice Procedures for Instructional Systems Development (IPISD) intended for the army, navy air-force and the marine cops. The Dick, Carey, and Carey model is one of hundreds of instructional design models generally derived from the basic generic ADDIE steps of analysis, design, development, implementation and evaluation. Figure 1.3 shows the systematic approach model designed by Dick, Carey and Carey.

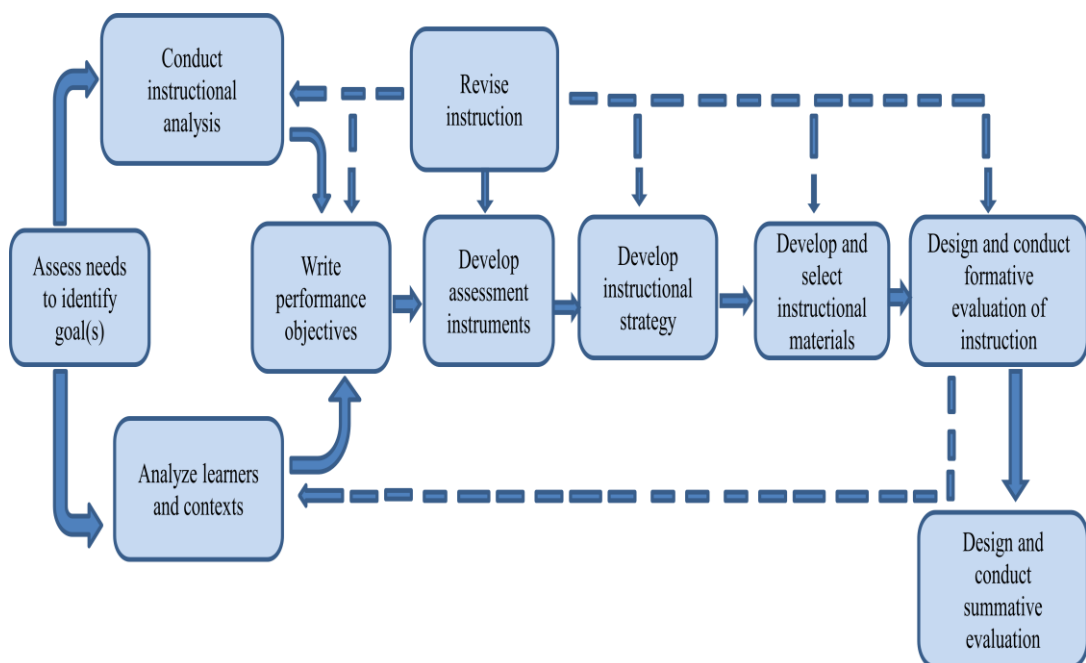


Figure 1.3. The Dick, Carey and Carey Model. Adapted from *The Systematic Design of Instruction*, Seventh edition, by W. Dick, L. Carey and J. Carey, 2009, Boston, MA: Allyn and Bacon, p. 35.

Figure 1.3 shows the sequential process included in the Dick, Carey and Carey model that are assess needs to identify goals, simultaneous steps of conduct

instructional analysis and analyze learners and context, write performance objectives, develop assessments instruments, develop instructional strategy, develop and select instructional material and design and conduct formative and summative evaluation of instruction. However, this model allows for revision in every stage of the process in order to improve development of the instruction. This indicates the opportunity for the designer to enter or re-enter the steps of the ADDIE process as necessary to develop, update or revise the instructional system.

The first step contains the analysis of the ultimate goals of developing the instruction and the final aim that we want the learners or users of the instruction to be able to do. This can be done through analysis of the needs, practical experience with deficiency or difficulties by the learners or users, from the analysis of people who are doing the job or from some other requirement for new instructions (Dick, et al., 2009). After that, instructional analysis and analyze learners and contexts could be done simultaneously in which the designer determines the step-by-step process in order to reach the previous goals being stated. In addition, the using context of the model or profile is clarified together with defining the necessary skills, knowledge or behaviours of the users or learners of that instruction (Dick, et al., 2009).

During the stage of writing performance objectives the designer brings the details on specific statements regarding what the learners will be able to do when they complete the instructions. After that, the designer will develop assessment instruments and continue with the next step of developing the instructional strategy. Development of instructional strategy could either be based on current theories, research, characteristics of the medium that will be used to deliver the instructions, users and also the content of instruction of profile that will be developed (Dick, et al., 2009).

Upon completing the design of strategy, a further step requires the designer to develop and select instructional materials. It will depend on the type of learning to be

taught and can include all forms of instructions such as instructor's guides, modules, profile, computer-based and many more. Following the completion of design and development of the instructions, a series of evaluations will be conducted to provide information useful for improving the instructions. According to Dick, et al. (2009), this was identified as the stage of conducting the formative evaluation of instruction and could take many forms such as one-to-one evaluation, small group evaluation or field evaluation.

Revise instruction is the step carried out in order to improve the instruction through data collected from the formative evaluation. However, it is not only important in revising the instruction, but encompasses the process of examining the validity of the instructional analysis and the assumptions about the learners and their context. Lastly, the stage of conducting summative evaluation measures the absolute and relative value of the overall instructions that have been designed. It is sometimes conducted by an independent evaluator and not considered as an integral part of the instructional design process per se. (Dick, et al., 2009).

1.7.2 Conceptual Framework

The conceptual framework of this study has been designed through some adaptation from three previous models in the theoretical framework. The conceptual framework will be elaborated based on three main components that are phase of need analysis, phase of profile design and phase of profile evaluation adapted from the Dick, Carey, and Carey instructional design model presented by Walter Dick, Lou Carey and James O. Carey (2009). Figure 1.4 shows the conceptual framework of this study.

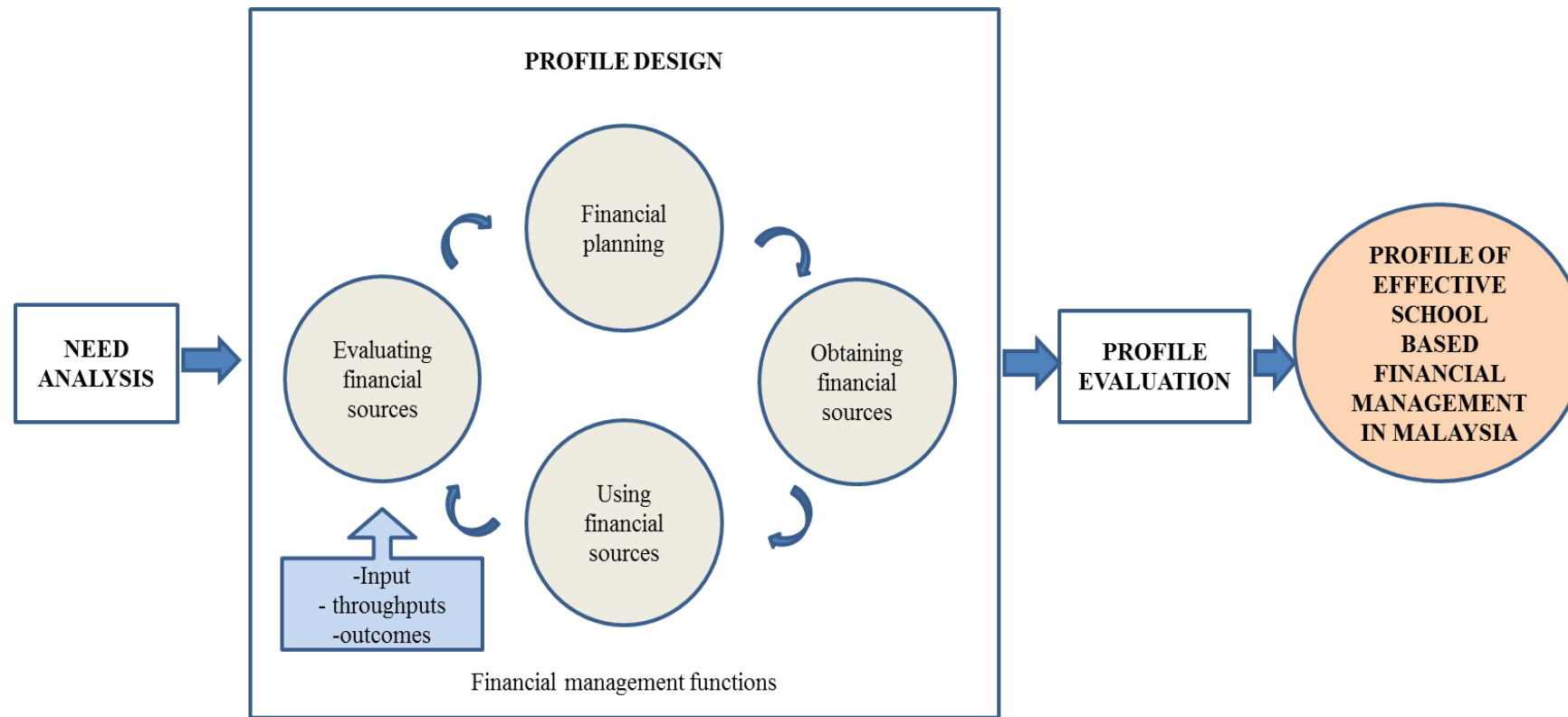


Figure 1.4 Conceptual framework. Adapted from *The Systematic Design of Instruction*, Seventh edition, by W. Dick, L. Carey and J. Carey, 2009, Boston, MA: Allyn and Bacon, p. 35, *Linking Resources to Learning Outcomes*, by Rosalind Levacic, 2000, in M. Coleman & L. Anderson (Eds.), *Managing Finance and Resources in Education*. London: Paul Chapman Publishing Ltd., p. 11 and *Educational Administration: Theory, Research and Practice*, Eight edition by W. K. Hoy and C. G. Miskel, 2007, New York: McGraw-Hill, p. 297.

In the phase of needs analysis, the main procedures to be undertaken are the analysis on the needs that should be considered before designing the profile. This phase will identify the importance of developing the profile in order to confirm the absolute need of having the profile. Besides that, the context of the practices of school-based financial management will be analyzed which include the required knowledge, skills, authority and so on. Furthermore, the users and learners of this profile will be identified which consist of people involved in the management of school-based finance. As supported by Ozdilek and Robek (2009), the phase of needs analysis could involve the investigation of learner, content and tasks and how it could affect the design of instruction or model.

The second phase of model design involves a few actions including writing the performance objectives, developing characteristics and designing the instructional strategies or practices. In instructional strategy design, it should contain recommended ways to develop strategies for assisting the target learners or users to achieve the objectives of the model or profile (Dick, et al., 2009). In other words, this phase promotes the development of detailed plan of actions that could possibly include selecting methods, media and strategies in the model or profile (Allen, 2006).

In accordance to this conceptual framework, this phase will identify the elements and practices that should be included in the profile of effective school-based financial management based on four financial and resource management processes proposed by Levacic (2000). These four processes have been identified from the model of educational organization as an open system elaborated in the previous explanation of theoretical frameworks. The four processes also called financial management functions are financial planning or allocating resources, obtaining financial resources, using financial resources and finally evaluating the financial resources. Furthermore, the effectiveness of the school-based financial management profile will be theoretically

defined based on the Integrated Systems and Resource Model of Effectiveness by Hoy and Miskel (2007). The profile will further be incorporated by the necessary strategies or practices to successfully implement the action plans. The specification of the practices could become the blueprint for instructions (Molenda, 2003) besides shaping the strategies from the specific profile goals and objectives (Ozdilek & Robeck, 2009).

Lastly, the evaluation phase consists of evaluation which is purposely designed for specific intended measurement or providing opportunity for feedback (Dick, et al., 2009). It could give excellent guidance for the developer and determines the degree to which the original instructional goals have been achieved. For the purpose of developing this profile, only summative evaluation is done through survey conducted to cluster schools in Malaysia. It could provide useful findings on the applicability of the profile and the production of validated model of effective school-based financial management in Malaysia.

1.8 The Significance of the Study

This study could be very significant in the absence of similar studies in Malaysia that propose useful guidelines to the school managers and stakeholders on important resources that is financial management. Managing school finance is vital not only in providing continuous education to society but the quality of education that the student will receive. Thus, the Federal Government of Malaysia is particularly concerned over the efficient use of public money to ensure the best possible education outcomes.

Specifically, the development of the profile of effective school-based financial management in Malaysia could facilitate all school authorities in managing school finances. The guided autonomy granted by the central government required high level of financial accountability and responsibility from the school leaders and their community. Furthermore, this study also induced for high commitment and collaboration among them to ensure effectiveness and high quality school management.

The Ministry of Education and State Educational Department (Jabatan Pelajaran Negeri) will be able to use the findings from this research for improving the current policies pertaining to school financial management. This study highlights the important aspects of school financial operation that need to be focused in order to achieve effectiveness. Besides that, government agencies such as Institut Aminuddin Baki as the educational management training centre in Malaysia could use the recommendations of this study to upgrade the necessary modules in the provision of management training to school leaders.

This study will be beneficial in providing guidance to all school leaders experiencing the financial decentralization reform. It recommends strategic and effective financial management practices in addition to other main references such as School Financial Management and Accounting Guidance Book, circulars and Acts. The contemporary education transformation concerns with the best formulation of school resources to reach the most productive teaching and learning activities through enhanced school management quality.

The school financial management committee such as assistant principals, financial administration clerks, senior teachers and heads of department should similarly find the proposed profile in this study as a reflection for their management performance. The existence of standards on school finance control will increase their level of accountability and integrity besides reducing opportunity for fraud and financial misconduct. In addition, the roles of teachers are also empowered and they must be ready to equip themselves with the relevant skills and knowledge even at the level of their own classroom.

This study gives some space for the community or society to enhance their responsibility and commitment through more transparent school financial management. Parent-Teacher Associations or PIBG (Persatuan Ibu Bapa dan Guru) particularly could

participate in the school development process and strategize the school money collaboratively. This could similarly affect the School Governing Body of certain schools established jointly by the private and public sector in Malaysia to have greater financial control and monitoring effort.

From a global perspective, this study contributes to add more school-based financial management model which was tailored to a specific education context and environment. In this case, it could be useful for schools in other developing countries and schools with newly granted financial autonomy. International comparisons could also be made for the rest of other countries for the benefit of all school stakeholders to cope with the fast changing educational management development. Finally, this study will obviously enrich the current literature in this area through contribution towards the international body of knowledge.

1.9 Rationale of the Study

This study was conducted for several reasons crucial for the development of the school financial management locally and internationally. Apparently, it serves as additional mean to increase and upgrade effectiveness in managing school finance particularly at school level. It consists of specific conducts that should be implemented by the relevant school members to enhance the quality of school financial management. Thus, it could become a documented procedure which is established through scientific research procedures and information gathered from a group of experts.

Furthermore, this study also assists in highlighting the participation of the school stakeholders and their necessary responsibilities in supporting the management of school finance. Principals or head teachers, teachers, supporting staff, parents and outside communities were induced to make their own contributions toward enhancing school finance effectiveness through a given autonomy granted by the higher authority. It is expected that this study could reduce the issues of high dependency on the

government's financial resource besides educating stakeholders on the role of school finance in creating better school overall performance.

In addition, the outcome of this research is a production of a model and profile which could become a reference by an international audience particularly by the developing countries. This research considers the recent school environment and phenomenon faced by the Malaysian education system and few government policies important for accelerating the overall quality of school management. It also fulfils the government's vision in the Malaysia Education Blueprint 2013 – 2025 towards achieving the stated target to have a competent education system in order to generate excellent future human capital in Malaysia.

1.10 Scope and Limitation

This study is conducted for the purpose of developing the profile of effective school-based financial management in Malaysia. It is carried out within the scope of financial management of public schools granted with financial autonomy in Malaysia. Therefore, the school-based financial management concept discussed in this study is affected by the financial decentralization reform experienced by the government sector in Malaysia. It is also largely shaped by specific level of financial autonomy granted to selected public schools recognized as guided autonomy bounded by specific acts and regulations.

In addition, this study applies the Delphi method through engagement with fifteen local experts as the research samples. They are selected with certain characteristics mainly based on their special background and experience in school financial management. The limitations of this study depend on the degree of consensus reached among the experts on the contents of the profile. Furthermore, a few rounds of study conducted in the Delphi method depends on the commitment and participation given by the members of the expert panel. The study will end once the Delphi method

succeeds in bringing all the experts in agreement with the standardized lists of practices in the profile.

Besides that, the findings of this study are specific to the context of Malaysia's education system and the approach of school-based financial management adapted. It is bounded by the centrally determined school financial regulations and policy imposed by the government. The possibility for general applicability is limited to the scope and cultural context of the study which might differ from conditions in other places in the world. Even though there might be common features, it does not necessarily have general applicability to other system operating the school-based financial management.

1.11 Operational Definition

This section explains the operational definition for several key terms being used in this study. It briefly describes the meanings of the terms for better understanding on the purpose, objectives or related concepts of the specific context of this study.

a) School-based management (SBM)

School-based management is defined as systematic decentralization to the school level of authority and responsibility to make decisions on significant matters related to school operations within a centrally determined framework of goals, policies, curriculum, standards and accountability (Caldwell, 2005). Malen, Ogawa and Kranz (1990) defined school-based management as a formal alteration of governance structure through decentralization which recognizes the school as the primary unit of improvement. Based on this study, school-based management is a constant decentralization to the school level of authority which gives the school a certain degree of autonomy in managing financial resources, human resources and the curriculum. It is experienced in a system of public education that works within the government framework and policies

b) School-based financial management (SBFM)

Ho (2010) defined school-based financial management as one of three main elements of the school-based management model, that is, school-based curriculum management, school-based personnel management and school-based financial management. Based on this study, school-based financial management is one aspect and important feature in school-based management which gives authority and responsibility to schools over their financial allocation particularly in the aspect of budgeting. It works within the scope of financial management namely obtaining the money, planning or budgeting of school's money, using or organizing the money for school activities and evaluating the past use of the money for future planning. It simultaneously involves the use of accounting procedures for the purpose of reporting financial performance.

c) Development

Development as defined from the context of instructional development is the systematic study of designing, developing and evaluating instructional programs, processes and products that must meet the criteria of internal consistency and effectiveness (Seels & Richey, 1994). Based on this study, development is a process of designing lists of school financial management elements and the incorporated practices to become the components included in the profile of effective school-based financial management in Malaysia. Even though design is generally a process included under the larger process of development, this study used it interchangeably to describe the main focus of developing the overall profile.

d) Profile

Profile is defined as a description of a person, group or organization that contains all the details that someone needs (Macmillan Dictionary, 2009). Based on this research, profile refers to a set of data portraying the significant features of effective school-based financial management. It includes the list of main financial management functions,

elements and incorporated practices and strategies on how to effectively manage school financial resources.

e) Effective

Based on the rational perspective of organization theory, effective was defined as the extent to which intended outcomes are achieved (Levacic, 2000). In accordance to this study, two perspectives are being considered that come from two main streams of organizational effectiveness models that are goal model and system-resource model where effective is defined as attainment of the organizational objectives and the harmonious adaptation and optimization of the administrative process taking place in reaching the desired objectives.

f) Pusat Tanggungjawab (PTj)/ Responsibility Center

Responsibility Center was defined as institution implementing decentralized financial management and accountable towards any of its financial income and costs (Strauss & Curry, 2002). Whalen (1991) also defined it as institution adopting decentralized financial system which is responsible for justification of all of its revenue and expenses in order to increase income and control the expenses. Pusat Tanggungjawab (PTj) is the Malay term for Responsibility Center. Based on this study, PTj is one unit or organization which receives allocation of money being called warrant from the Malaysia Accountant General's Department. The unit/organization has authority in its decision making in terms of autonomy in managing the money for the organization's operation.

g) Decentralization

Wohlstetter and Mohrman (1993) defined decentralization as the transfer of control from central offices to individual school sites in attempts to give school constituents such as administrators, teachers, parents and community more control over what happens in school. Decentralization is also a strategy taken in educational decision

making by giving a voice and judgement power to local stakeholders who know more about the local education system than do central policy makers (Barrera-Osorio, Fasih, Patrinos, & Santibanez, 2009). According to this study, decentralization refers to the spread and delegation of authority to school from the federal, state or local authorities of education to self-manage the administrative operations of the school within a certain allocated framework. The school remains accountable to a central authority for the way resources are allocated and decisions being made.

h) Autonomy

Autonomy is described as the power held by the people delegated with certain authority in which the degree of it could be different along its continuum (Barrera-Osorio, et al., 2009). In this study, autonomy refers to the right of self-government or self-directing freedoms in making decision by the school level in which the devolved decision making could variably be different from one context of school or places to another.

i) Accountability

Watt, Richards, and Skelcher (2002) in Mestry (2004) define accountability as the state of being accountable, liable and responsible for certain actions or decisions. Halim Shafie, Zulkifli Idris, Saraswathy, and Shahid-din Mohd Khatib (1999) mentioned that financial accountability claimed for the obligation on regulation, rules and instruction related with the financial matters and also the integrity associated in the accounts and financial reports. In the context of this research, accountability refers to responsibility of individuals to provide information and liability to render an account of the school management process to the higher authority. It also involves the obligation to bear the consequences of failure to perform as expected.

1.12 Chapter Summary

This chapter describes the main issues related to the financial decentralization reform in Malaysia and the main purpose, objectives and the significance of this study in order

improve the current school financial management performance. The research was based on Institutional theory which described the root of school-based management concept undertaken in many countries all over the world and the Education Production Function. The other three models are the financial and resource management cycle in an open system of educational organization, the Dick, Carey and Carey instructional design model, and the integrated goal and system-resource model of effectiveness. It is hoped that this study will benefit the targeted users and school stakeholders as intended and add value to the current body of knowledge on school financial management and administration.

CHAPTER 2

LITERATURE REVIEW

2.1 Overview

The concept of school-based financial management has been known with different names all over the world. Academic literature has provided extensive studies and research that are important in understanding the theory behind its existence. The financial decentralization in the public sector that occurred in many countries around the world has significantly influenced the establishment of school-based financial management. Therefore, information related to the concepts, theories and models that support the school-based financial management reform could help in providing greater understanding on its development and influence to the end results of educational outcomes.

This chapter is divided into a few main sections in order to describe the existence of school-based financial management in Malaysia and other countries. It begins with the definition and explanation on main concepts pertaining to school-based financial management including the concept of effectiveness in managing school financial resources. Then, the theoretical concepts are also discussed followed by the examples of a few leading and prominent models of school-based financial management such as from Australia, United Kingdom, United States of America and a few more. Other important sections are the practices of school-based financial management in Malaysia and critical review on other related studies based on the purpose and objectives of this study.

2.2 Decentralization and Delegation

The concept of decentralization is the key concept related to the devolution of school authority to the lower level management in the school-based management reform. Decentralization has been understood as the delegation of power and authority from the central government to the school level as a mean to improve the management quality in support of the school's main task of executing the teaching and learning process. Wohlstetter and Mohrman (1993) supported this understanding by describing decentralization as the transfer of control from central offices to individual school sites in attempts to give school constituents such as administrators, teachers, parents and the community more control over what happens in school.

Cheng (1996) in explaining the principle of decentralization emphasized the concept of flexibility in which he suggested that schools should be managed by themselves according to their own condition. This is actually aimed at efficiency and problem solving where the schools are given the power and responsibility to solve problems effectively in time. Further understanding on the concept of decentralization was also thoroughly discussed by Bullock and Thomas (1997). They claimed that decentralization is not end in itself but a mean of achieving other ends or purposes. In this case, the aims of this reform clearly related to the original educational needs of ensuring the school achieved its objective in the most effective way. Thus, the nature and impact of decentralization could be evaluated in four different ways that are autonomy, accountability, efficiency and equity.

Decentralization is also indicated by freedom, differentiation and responsiveness (Caldwell, 2003). It includes demand for less control and uniformity that subsequently reduce the size and cost associated with maintaining a large central bureaucracy. Furthermore, these demands for greater freedom and differentiation also increase commitment for school community empowerment and the desire to achieve high levels

of professionalism among them. With regard to financial decentralization, budgeting system at the school level is important in the sense that there is unique mix of students' learning needs in the school which calls for a unique mix of resources. Thus, it calls for the decentralization that could make possible for such a mix to be determined by people who really understand the situations (Caldwell, 2005).

In addition, decentralization is actually a strategy taken in the educational decision making by giving a voice and judgement power to local stakeholders who know more about the local education system than do central policy makers (Barrera-Osorio, et al., 2009). This could ensure that schools reflect local priorities and values which further improve educational outcomes and increase client satisfaction. To recapitulate all of these understandings, decentralization is actually the transfer of power and authority from the central authority to the individual school management, in an effort to enable the schools to make better decision and arrangement. This effort actually acts as a means for better achievement of the targeted educational outcomes as they are the group of people experiencing the actual situation.

2.3 Devolution

The fundamental concept of devolution in school-based financial management is related to the system of governance in which schools become deregulated from the central office. It is described as the surrender of power to local authorities by the central government through formal alteration for a specific purpose. Rondinelli and Cheema (1983) in deGuzman (2007), described devolution as creation of local units of government and legally separating them from the central government. These units are considered independent and have their own autonomy in which the central authorities frequently exercise only indirect control over their operation. In the context of SBM, the devolved authority could vary substantially from one model to another around the world. It can include one or more matters including budget allocations, human resource

management, curriculum development, educational material and textbook procurement, infrastructure improvement and monitoring and evaluation of teacher performance and the student outcomes (Barrera-Osorio, et al., 2009).

Furthermore, the devolution of decision making authority has been viewed from different perspectives. The substantial study by the World Bank on school-based management reform around the world has divided the decision making devolution into two key dimensions that are the degree of autonomy being devolved and the people who claimed to have the autonomy in making the decisions. Thus, it could lie along a continuum of degree of authority from weak to strong and also the consideration on the people that hold the power of making decisions in its overall operation. In addition, Lo and Gu (2008) in their study on school governance reform in Taiwan and Korea relate the education reform with the concept of empowerment and autonomization. The education reform policies there have led to three dimensions of SBM autonomy, namely who should be empowered and autonomized in the process of decentralization and how and why should they be empowered and autonomized.

With regard to the people responsible for the devolved functions, three major authorities in school-site management are principals, teachers and the community (frequently the parents). Participative decision making concept which is inherent in the financial management devolution also claimed for the participation of teachers as among the stakeholders in educational management. As described by Newcombe, McCormick, and Sharpe (1997), school-site financial management has to be extended to the classroom teacher otherwise it could be just another form of centralization but in the hands of the principals. Parent participation is also being considered in order to make the site management responsive to the needs and voices of parents.

2.4 Financial Autonomy and Accountability

Caldwell and Hayward (1998) while proposing the framework for public schools of the third millennium stressed the need for schools to have the opportunity to become more autonomous along the lines of the primary financial resources of government purse. The schools should have ownership of the school and its own resources through the commitment and capacity of the school staff and community. Therefore, autonomy reflects the power held by the people delegated with certain authority in which the degree could differ along its continuum (Barrera-Osorio, et al., 2009).

The international trend of school system reform to greater autonomy goes hand in hand with a call for more accountability (Bracci, 2009). A major component of the school-based management reform has been the delegation of the financial management to the school authority (Newcombe, et al., 1997). Therefore, it places greater autonomy on the part of the school managers and the relevant stakeholders to use the money effectively. They will become accountable for the duty to supply the money to the most proper channel with further obligation to report on it. With regard to this situation, accountability indicates the conditions of being obligated or subject to give an account over the school financial matters (Anthony, 2004).

Watt, Richards, and Skelcher (2002) in Mestry (2004) defined accountability as the state of being accountable, liable and responsible for certain actions or decisions. Therefore, this condition will hold the people with accountability to constantly be answerable for any decision being made and to report on the status of its tasks on a specified regular basis. In other words, accountability will enable the authority to call an individual or group appointed to be accountable to furnish reasons for their actions and/or decisions (Mestry, 2004). Halim Shafie et al. (1999) have described financial accountability as one of three related categories of accountability other than management accountability and program accountability. Financial accountability

claimed for the obligation on regulation, rules and instruction related with the financial matters and also the integrity associated in the accounts and financial reports.

In the context of school-based management, Caldwell and Spinks (1992) generally described it as a process of providing information to others which could enable certain judgements to be made about a particular phenomenon. Accountability exists in the site-based management when a process has been set up for schools to provide information to the local community, school system and others to enable judgements to be made on the school responsiveness toward student needs, the local community and the whole society. In addition, there are three patterns of accountability recognized in the self-managed school context. The patterns are accountability to a central authority, accountability to the local community and the accountability of each school program to a specific school governing body (Caldwell & Spinks, 1988).

Therefore, we can conclude that the school accountability on financial matters is an established responsibility in the hands of the principal or school governing body to provide information on the school financial performance and be transparent to both the internal and the external parties. This is absolutely derived from the financial autonomy granted to them and aimed at improving the quality of the school-site financial management.

2.5 Budgeting Management

Budgeting is defined as a financial plan performed in a specific predetermined financial year that involves at least four elements that are planning, receiving funds, spending funds and evaluating the results (Burrup, Vern Brimley, & Garfield, 1996). It contains a proposed plan for implementing the organization's objectives, policies and programs which is expressed in monetary terms. Xavier (2002) described budgeting as a process of planning for revenues and spending them in a meaningful way to meet organizational

needs. The meaningful way is through setting the organization's objectives and further developing and executing a set of programs or activities to achieve them.

The importance of budgeting in the financial management of an organization has been described by Garms (1978) as the central nervous system of a higher vertebrate. It acts as a mechanism in transforming the school resources into the supporting devices in the process of teaching and learning which includes the school facilities, teaching materials and even the payment for all staff who are going to run the school activities. Therefore, the crucial task in decentralization of school finance lay upon the autonomy of schools in handling their own budget to be able to better arrange the school programs towards achieving the final aim of educational outcomes. Furthermore, it should act as a planning instrument or a decision model of the school management for the next financial year and beyond.

Budget exists to serve many functions. It can be used for the school's planning of long term and medium term and for coordinating activities and communicating the plans to the relevant school members. Furthermore, it can be used for motivating personnel and bringing authority for expenditures and for implementing the plan and further evaluating the performance in that particular year (Knight, 1988). Specifically, the objectives of having the budgeting management as detailed by Malaysia's National Audit Department (2008) are: i) to prepare for the estimated revenue and expenses of an organization in one formal document, ii) to direct the aim of the organization's plan in order to achieve its objectives, iii) to ensure a systematic allocation of money in satisfying organizational needs, iv) to ensure control over the allocation in order to avoid any over expenses, v) to make evaluation on the allocated expenses that have been spent and the overall organizational aims, and finally vi) to ensure accountability in handling the organization's money when the budget report is prepared for the authorities and relevant stakeholders.

A few methods of budgeting have evolved around the world and been adopted particularly by the government sectors, ministries and also the public agencies. Garner (2004) has mentioned three main types of budgeting method in government sectors that are line item budgeting, program budgeting, and performance budgeting. Within the program budgeting, two commonly known types are Planned Program Budgeting System (PPBS) and Zero Based Budgeting (ZBB). In the context of school financial planning, the recommended budgetary plan was introduced as the strategic budgeting which contained certain features from the above three general types of budgeting methods.

The budgeting method adopted by Malaysia's public sector has passed through four different kinds of methods since the early independence of Malaysia in 1957 (Xavier, 2002). The earliest method adopted was the traditional line item budgeting which estimates expenditures by a budget object name without addressing the purpose. After several suggested improvements that planned to redress some misgivings in the line item budgeting, the government of Malaysia has switched to apply the Programme and Performance Budgeting System (PPBS) starting in 1969 till 1989. The PPBS emphasized the creating of programme structures to enable the matching of resources and output and also the performance evaluation based on the objective setting for each program component. Then, in 1990, the Modified Budgeting System (MBS) came into practice in all Malaysian government departments given certain shortcomings of the PPBS and the shift in the public sector management paradigm from the Progressive Public Administration to New Public Management. MBS has been practised by the Malaysian government with the objectives of improving the rational allocation of resources and achieving better and accountable program management.

However, the Government in Malaysia has recently announced that the Outcome-Based Budgeting (OBB) method will be applied to all government ministries and

departments. It has been test-bedded in selected ministries in 2012 and further spread across the public sector from 2013 onwards. Primarily, the purpose of Outcome-Based Budgeting (OBB) is to increase the quality of government operation through the concept of value for money in all of the budget expenditure management. This is in parallel with government's aspiration and vision to make Malaysia a high income nation by 2020 through efficient, effective and economic operations. OBB includes three main components that are Result-based Budgeting (RBB), Results-Based Performance Evaluation and Results-Based Management Information System. All these components will ensure that the resources allocated are able to achieve specific goals and objectives and measured results (KPMG, 2011).

The implementation of OBB involved four main processes presented as a strategic cycle. The four main processes are outcome-based planning, budget preparation, monitoring and evaluation and finally the outcome reporting. Outcome-based planning is the process of determining specific plans at the ministry level in order to achieve the target within the period of five years. Then, the budget will be coordinated for the level of Activity and level of Program including the Development Expenditure (DE) and Operational Expenditure (OE). This process is then followed by the monitoring and evaluation actions by the ministries for all Programs/Activities using online application of *MyResults* to measure the level of achievement. This cycle is ended with the issuance of outcome reporting by all ministries to the Ministry of Finance such as the Quarterly and Yearly Performance Report, Program Monitoring Report, Report on Program Formative and Summative Evaluation and a few others.

As a result of decentralization reform around the world, schools have created the school-based budgeting concept which was also known as site-based budgeting. Based on the lump-sum of money granted by the higher authorities, the head teachers or school managers will further manage the money according to their school's need by examining

their programs and set their budgets to meet the particular school objectives. School financial committees will be established which are then granted with decision making authority and held accountable for the results. They will work collaboratively in planning for the school finances by utilizing a specific budgeting method which requires them to justify their individual budget requests.

Generally, budgeting management involves a few steps recognized as a budget cycle which include the phase of planning, development, implementation, monitoring, control and evaluation. In the planning stage, the team responsible for doing the budget will specify the budget goals and objectives which actually link back to the school's aim and mission. Then, the budget development is the phase where estimation will be made and the budget proposal will be handed in by the relevant parties involved in the budget preparation. Only after agreement has been reached will the budget be implemented and further monitored to ensure that every financial transaction falls within the proposed budget. Any discrepancies will be identified and the necessary corrective actions will be taken in the control phase to respond to any changes for unexpected revenue or expenses. Lastly, the evaluation stage is important for measuring the budget performance and assisting schools in strategic planning goal achievement.

In addition, it was agreed that school-based budgeting (SBB) comes with the aim to maximize the funds controlled by the school-site authorities for the school educational expenditures but not really directed at educational productivity (Chan, 1997). In reality, an organization needs to debate its objectives and priorities much more explicitly if it wants to implement more comprehensive forms of budgeting (Edwards, Ezzamel, & Robson, 1999; Tooley & Guthrie, 2003). As a summary, budgeting at the school site is arranged with the main aim of assisting schools to channel their resources to the appropriate way in enhancing the education quality. Nevertheless, it has to be

implemented with significant efficiency and good implementation through properly trained accountable parties and effective monitoring effort by the school itself.

2.6 Obtaining Resources

Obtaining resources is an important element in the school financial management as an indicator of the school capability to provide needs for the school operations. The context of obtaining education resources is not limited to the financial assets but includes other forms of school resources and many way of financing the school expenses. Public schools obtained their main financial source from the central, state or local government with the main sources derived from the tax revenue system. It has become the responsibility for government to distribute it equitably among public institutions in accordance to certain budgets and allocation as a form of beneficial service or welfare to society.

In most general public school systems, financial resources are derived from two main sources, namely government funding and non-government funding (Ibrahim Tamby Chek & Rosli Samat, 2006; Omardin Ashaari, 1996; Shahril@Charil Marzuki, 2006). The government fund is distributed in the form of grant per capita or based on certain calculations over number of students enrolled in schools. The funds are also differentiated between the allocation for subjects or curriculum delivery and allocations for other school operations such as extra curriculum activities, staff salaries, school maintenance and development and any others. Then, the non-government funding involved the money received from people such as additional tuition fees, donations and income from school bank deposits or small business activities.

In a broader context of education funding, Saavedra (2002) has recognized three main sources of education finance that are public finance, private sources of finance and international sources. Public finance represents the larger proportion of school funds particularly for public schools followed by the private sources which include mostly

households, communities, society organizations and the private sector. International sources are basically in the form of loans from external parties such as international, bilateral and multilateral agencies especially for the less developed countries in support of education development.

The concept of cost-sharing in education has evolved around the 1980s and 1990s as a supporting mechanism for education expenses in all levels of education (Bray, 2002). The source of education financing has widened to prevent a single reliance on the government grant and assistance. Bray (2002) has classified the cost sharing alternatives into three main categories to show some distinctions. The first form is the fee or levy charged to the consumer of education services. Another form is contribution forwarded by factories, businesses or enterprises to schools or could be in the form of school-business partnership. It could result in mutual benefits by both parties such as the claim for tax relief by the businesses themselves or coordination for the future needs of the workforce (Bray, 1998; Burrup, et al., 1996). Then, the third form of cost sharing is the community financing through the contribution of communities for schools resources and assets. It was believed to be an important aspect of cost sharing in order to promote feelings of ownership and public interest in school operations and activities.

Other efforts that have been applied in certain developed countries such as United States to widen the school financial sources alternatives are the concept of Charter schools, voucher systems and lotteries. Some of these efforts also have been conceptualized to be applied by certain developing countries such as in Malaysia with certain adaptation to the local context and education system. In addition, certain schools have taken self-initiative to cultivate the entrepreneurial culture among school members, active participation of alumni and PTA and other kinds of smart-partnership as additional sources of funds for school activities and development of physical assets

(Maszuria Adam et al., 2008; Muhammad Faizal A. Ghani et al., 2009; Shahril@Charil Marzuki, 2008).

Overall, the concept of school-based financial management still poses the public sector or government as the principal provider of education. Nevertheless, financial autonomy granted at school level provides a certain level of flexibility for school leaders to vary the school financial resources within certain boundaries of government conventions and protocols. The concept of cost sharing and community participation through various forms of contributions could strengthen the school financial position thus enabling schools to have greater benefit as compared to other ordinary public schools. This then could create a more transparent school financial system and avoid the risks of single monitoring of school funds by the principal only.

2.7 Financial Accounting and Reporting

According to Garner (2004), school accounting is the process that records, classifies and summarizes the school financial transactions and provides a history of the school business activities. Financial reports will be prepared at the end of each fiscal year which discloses the results of a school's business operation and the status of its resources. Ray, Candoli, and Hack (2005) elaborate three main ideas behind the definition of school accounting. Primarily, school accounting deals with activities and events that affect both operational inputs such as money, material and the school's programs. Then, accounting process involves the acts of recording, classifying, analyzing and interpreting data. Finally, accounting activities involve the process of recording the school financial conditions as of a given date and the evaluation of the status and results of financial operation in terms of the established objectives.

In support of the budgeting management, the accounting system exists as a tool to structure, organize and operationalize the school financial planning and budgeting. In addition, the financial reporting conveys some information to the school stakeholders on

every type of school fund established which could help them in the future decision making through evaluation of the fund's financial performance. Thus, a complete and satisfactory management of the accounting system is important in order to achieve effective school financial management (Xavier, 2001). It will assist the organization's management in doing future budget and financial allocations, facilitating a smooth and effective auditing process and finally help explain the accountability of the school authorities who actually act as public representatives.

Generally, the school accounting procedure adopted in many countries around the world is in accordance to the Generally Accepted Accounting Principles (GAAP) which is the universally practiced standard that indicates how to report economic events (Ray, et al., 2005). Furthermore, a Governmental Accounting Standard Board or GASB is established to provide guidance for all states and local governmental bodies in terms of the accounting procedures that should be undertaken and how the financial funds are being operated (Burrup, et al., 1996; Garner, 2004). In the case of Malaysian schools, financial management and accounting procedures are bounded by the Education Act 1996, Financial Act 1957, Account & Audit Rules 2002, Treasury Directive and financial circulation letters that are disseminated primarily by the Ministry of Education or Accountant General Office. Currently, the main reference for school book keeping and accounting method is the guideline published by the Financial Division, Ministry of Education, namely the Procedure of Financial Management and Accounting for School Monetary Group.

Among other characteristics which differentiate the financial operation of the school-based management (SBM) and the previous centralized public school management is the various sources of money that fill in the school funds which came from the stakeholders or other kind of efforts. Briggs and Wohlstetter (2003) even highlighted that one of the eight elements associated with the characteristics of a

successful SBM strategy is the ability of the school to cultivate resources from outside the school. This will either come from the school involvement in professional networks or through the entrepreneurial activities in the local business community. In the context of public schools in Malaysia, there are four main groups of financial funds generally established by the school manager or principal in the school financial operation. The four groups are the group of government money, the group that come from public or being called Sumber Wang Awam (SUWA), the hostel money group and the small allocation warrant group (Kementerian Pelajaran Malaysia, 2005; Shahril@Charil Marzuki, 2006).

In maintaining the accounting process and book keeping, the procedures given in the guidance book produced by the Ministry of Education, Malaysia inform on the uniform type of school accounts that should be maintained by all schools. The necessary accounts should include the cash book, revenue accounts, expenses accounts, petty cash book and other special accounts such as for canteen, book store, school magazine, asset depreciations, accrual or prepaid account. In addition, there is a special book called vot book which contains the school budget information and other financial transactions for the purpose of controlling the flow of money and to ensure a smooth process of reconciliation with other small accounts. Furthermore, the people responsible for handling the school funds have to get used to additional items involved in many of the school monetary transactions. These include receipt books, bank-in slip, bill register, cheque book, local order, quotations and also open tender which is the norm in ordinary operations in the public sector departments and divisions.

The financial devolution granted at the school site has brought responsibility for schools to be accountable in financial management which primarily involves main tasks of budgeting and accounting. In many countries, this responsibility is mainly in the hands of the principals or head teachers or in some schools, the school governing body

(SGB) is in charge of this duty. Members of the school governing body (SGB) consist of the school stakeholders such as head teacher, parents and the community who usually act as the Board of Directors in the private sector. Sometimes, the head teacher or principal acts as an ex-officio for the school governing body due to their daily main function as a school manager. Whether the vested authority is in the hands of the principal or the school governing body, the accountability action requires them to perform the tasks statutorily which generally involves school strategic decisions, drafting a mission statement, drawing up financial policies and accountability to report to the school stakeholders (Knight, 1992; Mestry, 2006).

Furthermore, the frequent practice by the principals or the school governing body is to set up the finance committee and sub committees who have the specialized knowledge and skills to carry out the financial operational and technical matters. However, all the decisions made by the finance committee should always be under the knowledge of the principals or the school governing body (SGB) and being ratified by them due to the real accountability held by the principals and the SGB (Mestry, 2004). In the context of Malaysian public schools, the ultimate accountability is still vested in the hands of the principals or head teachers. Nevertheless, the principals will be responsible for setting up the school financial committee which consists of a group of staff directly involved in school financial operations. The school financial committee will be led by the principal, and includes vice principal, administrative assistant, senior assistant, head of department, head of division and senior teachers.

In short, school financial resources have to be financially managed through proper and efficient financial accounting and reporting. Schools with financial autonomy are particularly accountable with more groups of school stakeholders for the reporting of transparent financial positions. The acceptance and payment of financial transactions required good accounting principles, ethics and proper conduct to ensure

that schools are able to obtain the greatest benefit through efficient money management. This will realize the basic purpose of financial decentralization reform inherent in government sectors and educational institutions.

2.8 Financial Control and Auditing

Financial control at the school level is important as a means in assisting schools to manage their financial operations. It serves the function to protect the school fund from being spent improperly or imprudently and further avoid any mismanagement, fraud or misappropriation of school financial assets and properties. Therefore, an effective school-based financial management requires the existence of this critical function which is implemented through a formal and systematic arrangement.

School level financial control is generally divided into two contexts: internal and external. Both are equally important and reflect a double protection enforced by the organization to ensure smooth and effective financial management. Internal control is defined as the whole system of controls established inside an organization in order to carry on its operation in an orderly and efficient manner, ensure adherence to management policies and regulations and safeguard the assets (Mohd Zainy Mohd Zain, 1999). Generally, internal control consists of the plan of organization and the relevant methods and measures adopted within an organization to safeguard its assets from theft and mismanagement and also enhance the accuracy and reliability of its accounting records (Weygandt, Kieso, & Kell, 1996).

There are a few main types of internal control generally established in an organization with their respective principles and objectives. It can be in the form of segregation of duties, physical controls which are measures taken to safeguards assets, properties or buildings, establishment of responsibility, arithmetical and accounting controls, documentation procedures and a few more depend on the managerial decision of the organization. Furthermore, the overall internal control of an organization can

further be divided into more sub systems with the purpose of assuring that all aspects of school financial process are operated within a safe and sound environment. These subsystems frequently established in areas such as purchases and expenses, bank accounts and investment, receipt, budgeting, staff payroll and few more divisions and would cover both the resources and the personnel.

Internal audit is carried out as an effort to measure the overall performance and effectiveness of the organization's financial control. According to Shahid-Din Mohd Khatib (2001), it works within the scope of revising, assessing and evaluating all the organization's accounting and financial records besides securing the assets and properties managed by the organization. Furthermore, internal audit is performed in order to measure the organization's adherence to its policies, plans, rules and regulations being enforced at a particular time. The implementation of internal audit requires schools to set up its own committee which consists of staff who are external to the school accounting and financial process. In other words, the responsibilities of carrying out the internal audit must be vested in people who are not directly involved in the school financial tasks to enable the obligatory actions against any fraud or corruption. It is clear that internal audit primarily exists with the aim of supporting the school management in improving and updating any financial records and transactions to ensure a satisfied level of audit compliance (Mohd Zainy Mohd Zain, 1999).

In addition to the internal control established by the school, the external audit is carried out formally to ensure public sector probity and efficiency. External auditing is carried out by a competent independent party and involves the accumulation and evaluation of evidence about the financial information to determine and report on the degree of correspondence between the information and established criteria (Arens, Loebbecke, Takiah Mohd Iskandar, Susela, & Shaari Isa, 1999). Basically, the objective of external audit is to check on the accuracy of school financial records and also to

ensure that money has been spent for approved purposes with specific observance of financial regulations. Therefore, the school financial manager and administrators should be responsible for the accurate and sufficient financial information and mainly accountable for any non-compliance or mismanagement detected (Levacic & Downes, 2004).

In the context of public schools in Malaysia, the external audit is carried out by the school Audit Division, a unit established under the Ministry of Education, Malaysia. The audit practices are enforced through the auditing principles contained in the International Auditing Guideline 3 (IAG 3): Basic Principles Governing an Audit issued by Malaysian Certified Public Accountant (MACPA). Generally, there are four types of audit report issued in the audit investigation that are unqualified opinion, qualified opinion, disclaimer of opinion and adverse opinion. In the case of satisfactory compliance level of audit, school will receive unqualified opinion. Qualified opinion and adverse opinion are given to the school with many audit disconformities whereas disclaimer of opinion is resulted from insufficient information and supporting document for the auditor to carry out the research.

Overall, financial control and evaluation is crucial for schools to evaluate their financial performance and to ensure that the money allocated can generate the intended purposes and benefits. The internal and external controls have to be established for performance measurement besides preserving transparency and integrity in managing school money. Auditing should become the heart of financial control as a tool for schools to evaluate their adherence to financial and accounting procedures. In addition, performance evaluation measured the schools' various outcomes that have been targeted from the money spent for a particular year or period. All these processes enhanced the concept of school-based financial management as a tool for efficient and quality management.

2.9 Early Reforms in School-Based Financial Management

The early focus of decision decentralization at school level around the world started with the decisions on financial resources allocation. The initiatives started in the mid-seventies in the Edmonton Public School District in Alberta, Canada and a few districts in the United States but continue to be a successful evolution for the Edmonton Public with the approach being described as school-site decision making (Caldwell & Spinks, 1988). A few conferences and pilot projects have been established which involved many principals, teachers, parents and students on the school-based budgeting project which have aroused great interest. Generally, the school-based budgeting concept focused on the decisions related to resource allocation that encompassed the financial allocation for teaching and non-teaching staff, equipment, school supplies and also services.

Another successful reform of school-based management was created in Britain which has been inspired by the Conservative Manifesto in the 1987 national election. The manifesto has contained a proposal of four major reforms that influence on the shift of school towards self-management and the change to the concept of decentralization. Among the changes suggested was the dissemination of control over school budgets to the governing bodies and head teachers of all secondary schools and many primary schools within five years. Furthermore, the state schools were given opportunity to opt out of the Local Education Authority (LEA) control in which the schools will directly receive grants from the national government for school expenses.

The introduction of Local Financial Management (LFM) in Cambridgeshire, Britain has gained a successful experience in establishing an appropriate accountability among the school authority. The schools have been given a lump sum allocation of money based on the historical spending pattern which allows for freedom in the spending across all categories of expenditures. Another example of an evolving practice of decentralization in decision making was in Solihull, Britain through the initiative

known as School Financial Autonomy Scheme. The implementation allowed for school decision making in 90 per cent of school costs including staff payments with the aim of the principal was to make more efficient use of the scarce money allocated (Caldwell & Spinks, 1998)

The distribution of responsibilities to the school site has started in Australia around the 1970s which began in the Australian Capital Territory, South Australia and was followed by Tasmania. Among all, the state of Victoria continued most markedly in the decentralized school system with the early reform started more as the power decentralized through the establishment of school-site council consisting of parents, teachers and students in the case of secondary schools. These councils have authority within the bounded policy and priorities drawn by the state governance but bring opportunities from them to set the school educational policy, approve the budget and also to evaluate the educational program. It was then in 1987 that a substantial plan was made to bring about a significant responsibility in budgeting for the schools in Victoria which then become a guidance for similar consideration in other states (Gamage, 2008)

In the United States of America, the public educational system was highly centralized at the state level with a substantial financing support from the state government. However, comprehensive attempts at decentralization reform have taken so many forms with differences in purposes for implementation. The significant development in the school based management occurred mainly in the states of California and Florida in the 1970s that managed to empower the community through the establishment of school-site management. The early concern of the school-site management also on the budgetary matter in which the principal was held responsible for preparing the budget within the framework imposed by the state and district authorities. The school budgeting management involved not only the teaching and learning materials for matching student needs, but included the staff salary systems and

also allocation for school maintenance and utilities. The early approach was to provide the school with a lump sum payment and the principal was held accountable to the district superintendent for providing the report based on the district-wide instructional goals and priorities (Odden & Picus, 2000; Wohlstetter & Van Kirk, 1995).

2.10 Theoretical Concepts in School-Based Financial Management

The theoretical concepts underpinning the establishment of school-based financial management were been discussed in the literature within the similar context of school-based management concept.

2.10.1 Open-System Theory of Organization

Among the earliest and prominent theories of organization in the modern period is the open system theory of organization. This theory emerged as a paradigm shift which contradicts the traditional view that perceived the organization as a closed system which is bounded by a limited environment internal to the system. At an initial stage, general system theory has attempted to describe and explain the organizational behaviour similarly as does all modern scientific thought. Barnard (1938) was one of the first to come out with the application of a basic system framework in the field of organization and management theory with his analysis of organizational life through the cooperative behaviour in formal organizations. Furthermore, the emerging concept of systems theory in the social sciences was said to be highly influenced by the shared basic ideas in analyzing complex situations in both the physical and the social sciences by von Bertalanffy (1950), the biologist who worked on researching the organism and its integrated system.

Kast and Rosenzweig (1972) have considered many perspectives while describing the key concepts of general systems theory to the social sciences particularly in the aspect of organizations and management. It was emphasized that systems are organized and composed of interdependent components in some relationship which was

then considered as a partial system view due to the practices of subsystem thinking by each of the academic disciplines and a limited personal perspectives. Owens (2004) also came with his precise understanding on the general systems theory which has described organization as an integrated system of interdependent structures and functions. The system constituted of groups and a group consists of persons who must work in harmony, understand what the others are doing, are capable of receiving messages and further must be sufficiently disciplined to obey it. Furthermore, they are two concepts that become the central to the systems theory that are the concept of subsystems and the concept of multiple causation (Owens, 2004).

The arising debate on the analogies between biological and social functioning in the general systems theory has primarily brought to the greater understanding on the open system theory of organization. Katz and Kahn (1966) have warned on the improper analogies being made from the biological metaphor or the physical model in understanding the nature of the social systems and its structure. Even though systems theory represented the adaptation of work of biology and the physical science, organization is distinctly described as a special class of open systems which have properties of their own but still share the same properties with others. This was also absolutely differed from the traditional organization theories that disregard the differing organizational environments and the nature of organizational dependency on the environment.

Katz and Kahn (1971) have described the nature of open system theory as a framework, a meta-theory and also a model in the broadest sense. This theory explained the concept of open system as a system that involves the flow of energy from the environment through the system itself and back into the environment. Thus, the overall functioning of an open system consists of recurrent cycles of three basic systemic processes that are input, transformation and output. Katz and Kahn (1971) also

proposed nine characteristics that could define open systems in general. These characteristics are (i) importation of energy, (ii) the through-put, (iii) the output, (iv) systems as cycles of events, (v) negative entropy, (vi) information input, negative feedback and the coding process, (vii) the steady state and dynamic homeostasis, (viii) differentiation and finally the (ix) principle of equifinality.

Among a clear understanding on the concept existed in the open-system theory was described by Scott (1987b) that is “the open system model stresses the reciprocal ties that bind and inter-relate the organization with those elements that surround and penetrate it. Indeed, the environment is even seen to be the source of order itself” (p. 91). This indicated the critical characteristics of an open system which required for a dynamic process and adaptability to the external environment surrounding the organization. These conditions affected both the structure and process inside the organization through the interdependence behaviour and flexibility toward any change from outside.

In applying the open system theory on the school environment, Owens (2004) has described school as a social system which generally deals with open system. Thus, the input-throughput-output process in the school environment is an endless cyclical interaction between the school and its larger environment towards fulfilling the ultimate objectives of the education process. In the school context, the examples of the inputs from the larger societal environment are things such as knowledge from society, money, goals and also the culture brought in from the outside. Then, the transformation process or the throughput will occur inside the school where the people, technology, work structures and so on will exist in order to produce the educational output. Then, the example of output to society could be seen from the change of the students in terms of their contribution of knowledge, skills and also attitude.

Hoy and Miskel (2007) had viewed open system theory as an integration of the previous rational system approach and the natural system approach. The open system theory tended to improve the limited and incomplete views of rational system theory which ignored the impact of individual needs and social relation and the natural system theory which discounted formal structure in the organization. Furthermore, there are nine key properties and processes that characterize most social system or the open system of organization such as schools. These interacting elements are: (i) inputs, (ii) transformational process, (iii) outputs, (iv) feedback (v) system boundaries, (vi) environment outside the boundaries, (vii) homeostasis in the system components, (viii) overcome entropy and finally the (ix) principle of equifinality (Hoy & Miskel, 2007).

2.10.2 Institutional Theory

The open system theory of organization became the premier thought in the modern organization thinking until the alarming view of institutional theory from the writing of Meyer and Rowan (1977). The irony view to the organization as a system that interacts and adapts with its environment was that it was actually bounded by organizational constraints that limit any changes. These constraints were further described as a recognized area of institutional life which was also identified as an organizational field (DiMaggio & Powell, 1991). For example, in the context of school as an education organization, the field is constituted by its institutional life such as teacher's training program, ministry of education, school suppliers and many more related parties.

Institutional theory described the nature of institution of responding to the surrounding societal norms, rules and requirements in order to gain conformity and ultimate legitimacy. Conformity was builds from the fulfilment of actions that was described as 'rational myth' in which it is just rational for an organization to be positively responsive towards their surrounding norms, rules and societal requirements.

In addition, there is understanding that one organization such as school also feels the similar social pressure as other schools across the country. In other words, school in one place also experienced the same situation as the school in other places provided the context is similar. For instance the state regulation, teachers training program, school suppliers and so on. This phenomenon leads to the concept of isomorphism which described the tendency towards homogenization in the context of organization and management theory (DiMaggio & Powell, 1991)

DiMaggio and Powell (1991) further mentioned three mechanisms that lead to isomorphism that are coercive isomorphism, mimetic isomorphism and normative isomorphism. Coercive isomorphism derives from formal and informal pressures for compliance of certain conditions and it could range from the invisible pressure to the highly visible and forceful rules. Whereas, mimetic isomorphism occurs when one organization consciously changed itself as the other organization which was perceived to be represent a higher level of success in the eyes of society. Then the normative isomorphism occurs as a result of professionalization in which certain values, codes and standards are imposed on the organization by the higher level of authority (DiMaggio & Powell, 1991).

Scott (1987a) reviewed various approaches and faces on defining institutional theory by many scholars throughout the emerging period of this theory. The common features that can be identified were that it was recognized as a social process by which one individual accepts a shared definition of social reality and following the way things are to be done. Then, in the understanding of the concept of institutions itself, the common denominators that have been identified were the cognitive, normative and regulative structures and activities that described the nature of the social behaviour. The regulative pillar consented with formal and informal rules that shaped the social activities whereas the normative pillar emphasized values and norms that should exist in

the institution. Then, the cognitive pillar comes from the people that gives meaning to the real environment that they faced in the social behaviour of the institution as they interpret their world (Scott, 1995).

One important segment in the development of institutional theory was the emergent of new institutionalism which was a shift in focus from the original theory of institution. From the writing of Selznick (1996), the new institutionalism created an interesting shift towards cognitive and culture explanation in an organization and also the influence of supra individual units of analysis as attributes to the aggregate consequences occurred in an organization. Furthermore, there was also encouragement towards institutional mimicry or mimesis that indicates the highly sensitive behavior of organization towards the surrounding cultures within which it lives.

With regard to the implication of institutional theory to the educational organization particularly school, Hanson (2001) discussed the concept of legitimization which became the ultimate motive for the social organizations as perceived by the theory. As educational organization tends to look at the highly performed school for guidance; there will exist a replication process in search for the conformity to correct the structures and processes which were consequently created for homogenization. This then was further recognized and referred as imprinting where the new organizations are created in the reflection of the existing organization of similar nature and conditions. Even though the institutional theory emphasizes the constraints faced by an organization due to its respective social norms and requirements, institutions such as schools do experience change which depends on how great the gap between the organizations and its environment (Hanson, 2001).

2.10.3 Organizational Effectiveness Model

Educational resources were identified as all means that collaboratively arranged for the education core business of teaching and learning. As mentioned by Thomas and Martin (1996), those who work in schools, school premises, furniture, books and equipment all provide some of the means that transfer people's hopes and aspirations for children's education and longer term outcomes of schooling. Therefore, financial resource is included as the mean that helps in realizing this aim. Even more, it is particularly significant because it provides the wherewithal to secure the other resources or real resources in order to deliver a high quality teaching and learning process (Anderson, et al., 2001).

The concept of effectiveness in the resources management was said to be highly influenced by the organizational perspective adopted. Different organizational theories that existed in the literature have their own mechanistic understanding on the linkage between resources and the educational outcomes particularly at the school context. Therefore, it is important to note that the nature of the organizational perspectives being understood in order to further explore the characteristics that shaped their understanding of the resource management effectiveness. By considering this fact, 3 main organization systems have been identified to be distinctly emerged through the study of the organizational behaviour and its theories that are the rational system, natural system and the open system (Coleman & Anderson, 2000; Hoy & Miskel, 2007)

The rational system perspective viewed organizations as formal instruments designed to achieve specific organizational goals through rational decision making. It was said to have its early roots in the classical organizational thought of the scientific managers (Hoy & Miskel, 2007). Therefore, organization exists to have a clear goal and mission which require the judgement of alternative courses of actions in order to achieve that. With regard to the perspective of this rational system of organization,

effectiveness is assessed through how well the organizations' aims and objectives are achieved. The second perspective that consider organizations as a natural system is contrasted to the rational system in which its consideration is more towards people and human needs in the informal way of organizations. Organization acts only as the mechanism to fulfil human needs thus the process of social interactions between the members of organization is crucial for the overall survival. Therefore, this perspective has defined resources effectiveness as the ability of the organization to organize the resources to satisfy the human needs of its members and to promote social harmony between them (Coleman & Anderson, 2000).

Thirdly, the organization perspective of open system has risen as an integration of the two previous perspectives. In addition, it includes the consideration of the organizational link to the external environment that brings competition, resources and political pressure to the organization which is pictured as an open system. Furthermore, the setting of goals and objectives also involved the external stakeholders as well as its internal members. Therefore, based on the nature of the open system perspectives, effectiveness is measured through the ability of the organization to adapt well to its changing environment and continue to serve the latter's needs (Coleman & Anderson, 2000).

From the three main perspectives of an organizational system, Hoy and Miskel (2007) further mentioned three models of organizational effectiveness subsequently inherent as theoretical guides. These three models are goal model, system-resource model and also the integrated goal and system-resource model of organizational effectiveness. The goal model came with the assumption that the organizational goals provide criteria for evaluating effectiveness and all are set by the rational group of decision makers. Besides that, the organizational goals are clearly defined that include

both the official goals or otherwise known as school mission and the operative goals or the actual tasks and activities performed in the school.

Nevertheless, the goal model of organizational effectiveness received criticisms which are generally appointed towards its inability to fulfil the dynamic and retrospective criteria of the organization's goals. Thus, the system-resource model emerged with the assumption that organization is an open system thus faces such complex demands that generally compete for the scarce resources. Organizations are unable to be measured solely on their ability to achieve their goals; rather emphasis should be given to secure continuous, never ending process of exchange and competition for the scarce resources. Based on these two models, Steers (1977) in Hoy and Miskel (2007) suggested that the approaches were actually complementing each other and the system resource model is actually a goal model in which the operative goal is to obtain resources.

In response to the criticism over the two previous models, attempts have been made to integrate the two approaches (Goodman & Penning, 1977; Campbell, 1977, in Hoy & Miskel, 2007; Steers, 1977). Within this perspective, organizational goals become the necessary aims that exist in the dynamic, changing and cyclic nature of an organization. Furthermore, this model addresses three important characteristics of time, multiple constituencies and multiple criteria to reflect the realistic nature of an organization and the way effectiveness should be measured. With regard to this perspective, we can agree that school financial management effectiveness was measured from the way the management takes form and the subsequent achievement of the organizational objectives.

2.10.4 Financial and Resource Management Cycle in Open System Theory of Education Organization

In an open system theory of education organization, the external and internal environment interact with each other. Education institutions exist to satisfy both parties which basically involve the goals set by all the school stakeholders internally and externally. In managing and handling the financial and physical resources, open system has established a specific process which begins from education inputs that comes from the environment and the outcome resulted from various educational activities.

Levacic (2000) has identified four main process involved in the financial and resource management under the open system theory of education organization. The four processes are obtaining resources, allocating resources, using resources and evaluating the past use of resources. This four process then been identified as financial and resource management cycle which reflects the important functions generally occurred in the management of financial and resources of many education institution (Anderson, et al., 2001; Levacic, 2000).

Obtaining resources is also known as marketing in the widest sense whereby education organizations such as schools receive money or physical resources from many sources in the school environment. Public schools are expected to receive money from external stakeholders such as the community, government, parents and others which enable schools to run their education activities. This process is particularly important for schools having financial autonomy as the leaders will have more flexibility in generating the school funds.

The following process is allocating resources which incorporate the important concept of planning and budget-setting. This stage is another important process in the cycle as planning will mostly influence the final outcome of particular activities. Furthermore, schools practicing school-based financial management will have a certain

level of authority and responsibility to plan for the school finance. The school principal or head teachers consider other views such as those from teachers and parents to reflect collaboration and participation in the decentralized decision making system of schools with granted autonomy.

Another process is using resources or the implementation phase. Money will be used either directly or through the acquisition of physical resources or tools that could facilitate the school or educational activities particularly the teaching and learning process. Then, the output and outcome of the school activities could be measured through the fourth step of performance evaluation. This evaluation process will provide feedback on the success of the school to reach its targeted goals and how money and resources have been effectively and efficiently managed throughout the entire process.

2.10.5 Other Principles in School-Based Management

Hanushek and Woessmann (2007) in Barrera-Osoria et al. (2009) highlighted three incentives that could affect learning outcomes through the school-based management. These are: (1) choice and competition, (2) school autonomy and (3) school accountability. The idea behind choice and competition is that community members particularly the parents have freedom to choose the school that shows quality and success in realizing students' high achievement. This is apparently true when the school itself is able to channel its own resource to the exact needs of teaching and learning which generally includes the financial allocation for teaching materials, staff training and professionalism and good facilities.

School autonomy reflects the power and authority devolved to the school level together with a clear division of tasks among the school governing body. With regard to this matter, we can agree that people involved directly with the daily operations of the school will know better as compared to the outsiders or the higher level of authority. In addition, school accountability will make the school responsible to the stakeholders in

securing the school performance. This concept is not upheld in the centralized style of school management as the team of school leaders or the school governing body do not share a clear aim at the school-based level which could drive them toward higher quality of education.

Cheng (1996) in his writing about school effectiveness and school-based management summarized the theory behind school-based management into two perspectives that are assumptions about education and management theories. With regard to education, school-based management is assumed to have multiplicity of educational goals as compared to simple and unified goals in the traditional centralized school management system. Furthermore, school-based management exists in a complex and changing educational environment that subsequently claimed for educational reform to be adaptive to the school community needs and demands. In addition, priority of school-based management is always set up to pursuit on quality as compared to quantity due to the nature of competitiveness inherent in every single school that is practising school-based management.

Four principles collectively transform the nature of traditional school management to the site-based way of managing schools (Cheng, 1996). Principle of equifinality reflected many different ways of achieving school goals and objectives and flexibility in the hands of the school leader. The principle of decentralization then looks for efficiency and effective problem solving as the people inside the school are the best people to know how to handle the school themselves. Another principle in school-based management theory is that the school is recognized as a self-managing system and therefore becomes responsible for every action it has carried out. Finally, school-based management also could develop internal human resources through the principle of human initiative. This can be confirmed from the wide participation of school members

or the governing board which include principals, all teachers, parents and members of the external community.

Furthermore, based on research conducted in Australia by Gamage (1996) on the twenty year experience of school-based management implementation, he has proposed a revised theory of school-based management through seven assumptions as a base of its more realistic application. The first assumption is that a school council shall consists of a relevant stakeholders such as the staff representatives, parents and students elected by the relevant constituencies and the community representatives who are nominated by other elected members and the school leaders. Then, the next assumption is that the devolution or transfer of both authority and responsibility has to be enforced through a legislative enactment that would possibly transform the former advisory body to a democratic governing body. The third assumption is that the process of policy formulation in governing the school is heavily reliant on the voluntary participation of the parents, community and student representatives.

Furthermore, the fourth assumption proposed by Gamage (1996) mentioned the need of the lay councillors for an appropriate induction and training to acquire sufficient knowledge for them to function as equal partners in the school management tasks. The fifth assumption is that the school function has to be improved to be in an interesting and effective mode similar to the business image of a private/public enterprise. This function actually serves to portray a good image of the school that will further increase the student level of enrolment. In addition, the sixth assumption is that the school-based management would be cost effective because it minimizes bureaucracy, policy ownership and encourages higher level of commitment which would enable the better utilization of limited school resources. Lastly, stricter control needs to be enforced by the central government to ensure full accountability by the principals in accordance to Ministerial/Departmental Guidelines. In this situation, progress reports have to be

submitted on a regular basis to the school governing body, communities and other relevant authorities.

From the financial perspective, Knight (1988) has come out with the concepts of resource or cost effectiveness, efficiency and productivity. Cost effectiveness relates outputs to longer-term school objectives. In other words, school is considered to be financially effective if the financial allocated by school succeed to make school to attain its long term missions and objectives. In addition, effectiveness is also reflected through the maximized benefits gained from the educational provision sourced from a limited cost and resources (Anderson, et al., 2001). Then, efficiency lies in the relationship between inputs and output. A school is considered to be efficient at cost or resources when it uses less money for the same output or it uses equal cost/resources for greater attainment of educational output. In this case, the educational output has been viewed with multiple perspectives due to the difficulty to wholly measure it quantitatively and objectively (Knight, 1988).

2.11 School-Based Financial Management Models Around the World

School-based financial management has been practiced in many countries around the world in accordance to their own context of government policies and education systems. Some of the models are discussed in the following subsections:

2.11.1 Australia

Australia is among the pioneer countries formally adopting the school-based management concept from the traditional centralized public school education system. It was informally practiced in certain schools such as in Tasmania starting in the 1970s with the early focus on the autonomy of school financial resources which claimed to be the major component of school-based management reform (World Bank, 2008). Generally, the Australian education system falls under state government authority. Thus, every state differs in terms of the autonomy granted under school-based

management with the highest school autonomy deemed to be observed under the school management in the states such as Victoria, Australian Capital Territory (ACT) and Tasmania. Nevertheless, the study proved that even though all of these schools have been vested with different levels of financial autonomy, their financial management policies were found to be largely similar (Baines, 2007).

The Australian Capital Territory (ACT) has begun its effort toward school-based management reform since the issues raised by parents regarding the bureaucratic model of school management during the mid-1960s (Gamage, 2008). Accordingly, a number of meetings and seminars have been held among parents and the internal school members in their effort to find the best type of school management for improving school performance. Then, from a big number of suggestions published in the Currie Report (1967), the ACT Schools Authority was established in 1974, indicating the formal and initial commitment of all school stakeholders toward the collaborative decision making and delegation of authority to the school site. The ACT Schools Authority Ordinance of 1976 also has directed schools to set up their own mandatory corporate governing bodies comprising of representatives of both external and internal school communities.

The state of Victoria also began its school-based management reform in response to the debate among school stakeholders in the early 1970s concerning the community and school matters. Accordingly in 1975, the Victoria Education Act of 1958 was amended to enable the establishment of school councils consisting of both the internal and external stakeholders. Among the leading points for school-based management reform in Victoria was the announcement of the framework of “Schools of the Future” (SOF) in 1992 that suggested the distribution of over 90 percent of the schools budget to the school site. In addition, a school charter existed which acted as a contract between

government and the school council to ensure full accountability, monitoring and reporting to the government along the autonomy vested to the school council.

Generally, the functions of the school council that have been outlined were establishing the school's broad direction and vision, arranging for the supply of goods and any education needs, raising funds for the school use and benefits, stimulating the interests of the wider community on the school performance and management and several more important roles. Till now, the Victorian Government believed that the school-based management system implemented by them is one of the most devolved school systems resulting in improved student outcomes (Gamage, 2008).

The strength of the school-based management model practiced by the Victorian Government is primarily due to the commitment of the school council members. The amendment done on the Education (School Councils) Act 1983 has enabled more effective authority to be transferred to the school council and empowered them with many critical tasks such as general education policy, general budget planning, school maintenance and improvements and also selection of principals and deputy principals. Research also did find that composition of the school councils been adopted in many Victoria schools was largely perceived to be good and did contribute to the schools' positive teaching and learning environment (Gamage, Sipple, & Partridge, 1996). Nevertheless, the apparent dramatic change was on the principals' workload and work role. They thus become the key players with more responsibilities and burdens in relation to various stakeholder needs and demands (Dempster, 2000) .

2.11.2 New Zealand

The reform period of the New Zealand education system particularly in the school financial management started in 1989 following the new financial management changes occurring during the New Public Management (NPM) transformation (Tooley & Guthrie, 2003). The NPM reform has led to several significant changes to the public

management operation including the financial devolution to the service providers through greater emphasis on efficiency, economy and effectiveness in using financial resources. As a unit in the public sector, this subsequently created different features of school financial management through decentralized decision making and a school-based operation that required resource utilization at the school site. School has been remodelled from the previous form of vertically integrated operational model with a decoupling of politics and management in order to make them to become more responsive and accountable for the effective and efficient use of resources.

The amendment made in 1991 to the Public Finance Act 1989 together with Education Act 1989 also contributed the concept of school-based financial management in New Zealand. School are bounded by the school charter, national curriculum, national educational guidelines, educational reviews and financial audits along with the financial autonomy granted to the school stakeholders. In addition, decentralization has placed responsibility to the Elected Boards of Trustees (BoTs) for the governance of individual schools whereas the school's daily management will be headed by the principal. Internal responsibility centre also existed with the purpose of closing the gap between the formal structures and actual management activities. It was structured through the arrangement of the Head of Department as a designated manager who represents the academic teams to report their needs to the principal.

This reform has generally added to the existing focus of school system from the individuals' educational needs to the overall school resources concern. As mentioned by Tooley and Guthrie (2003), school-based financial management concept in New Zealand denotes special emphasis on accounting and the use of business accounting technologies within the management system at school level. Furthermore, another significant strength of the school-based financial management practiced by schools in New Zealand was the financial accountability that covers both the managerial control

and financial accounting aspects (Broadbent, Jacobs, & Laughlin, 1999). Financial accounting requirements were strictly entrenched in the accountability process through the production of accounting information from the use of school resources. Nevertheless, in terms of the decision making authority, the national policy still plays a significant role in the school operations and the government had been the most interventionist in many school matters (Dempster, 2000).

2.11.3 The United Kingdom

Devolved authority and autonomy at the school level has grown for the last 25 years in the United Kingdom with the most important point of reform being the 1988 Education Reform Act (Anderson, et al., 2001; Coleman & Anderson, 2000). Two categories of schools have been established that are locally managed and grant-maintained schools where both types of schools are granted with authority over the school budget and their daily school operations. Generally, the reform aimed at allocating decision making authority to the group of persons who are in the best place to assess and evaluate the impact of decisions on their students. In terms of the formula funding, the Local Education Authority (LEA) previously has distributed the financial resources based on historical budgets and subjective basis of perceived needs. Nevertheless, the issue of equitable resource allocation between schools has changed the way the Department of Education (DfE) distributed the allocation to be based on objectively-measured needs (Anderson, et al., 2001).

Whereas Grant-Maintained (GM) schools were founded as a development effort to the self-management school, the existing school governing bodies have been offered the opportunity to cease from the accountability towards the local authority together with the provision of more roles and responsibilities at the school level. In other words, they were no longer operating within the sphere of the locally elected political representatives which enable them to fully employ the additional capital funding and

development funding perceived as a preferential treatment to school management. Based on the autonomy granted at the school level, both GM school and LMS were arranged to be responsible in areas such as school building repairs and maintenance, payroll and staff recruitment, ancillary services, insurance, school library and museum services, advisory and inspection services, schools meals and also obtaining financial and legal advice.

LEA has distributed the financial budget based on systematic fair funding steps. Initially, Local Schools Budget (LSB) was determined which indicated the amount they planned to spend on school usually prepared before the start of the financial year. Then a small proportion of the amount would be retained for a number of tightly defined LEA responsibilities whereas the remainder will be distributed to the school which is known as the Individual School Budget (ISB). This ISB would be further allocated to two kinds of payment; 80% of ISB would be spread in accordance to the age-weighted pupil unit and the balance would be placed to schools based on the best suited local needs and priorities. From the overall financial operations conducted by LEA, they will in turn be responsible in preparing the Budget and Outturn Statement which shows the detailed proportions of budget shared by each school. In addition, LEAs were also required to draw up the detailed financial control and arrangement that operate between schools and LEA in the yearly revised reference known as Schemes for Financing Schools.

The main significant attribute of the financial decentralization reform in the UK is the growing competition among schools which led to the concept of marketization (Davies & Ellison, 1992; Dempster, 2000). Two main positive features of this concept have been identified throughout the operation. Primarily, schools now have vast control over their financial resources which enable them to determine the best mix for delivering quality education. Furthermore, the market will provide rewards for the school effort in terms of becoming the parents' choice for their children education.

Nevertheless, the downside of marketization is the shift of focus from the primary teaching and learning to the marketing oriented activities (Dempster, 2000). Furthermore, the school will no longer benefit from the economies of scale from the central purchasing arrangement controlled by the LEA in their particular district (Davies & Ellison, 1992).

2.11.4 The United States of America (U.S.)

According to past literature, the idea of school-based management in the U.S. has emerged since the 1960s but formally transformed the education system after the Comprehensive School Reform (CSR) movement took place. A distinct feature of CSR was that it implied broad and fundamental changes in the school administration including pedagogic and the external relations aspects of school life with the focus only at the school level of management. The concept of CSR then received good response from the public which further led to the formation of a Comprehensive School Reform Act in 1999 by the U.S. Congress.

Different states in the U.S. had been implementing school-based management with a different type of model and degree of authority with the earlier reform experienced by Texas, Chicago and California. The earlier system put the authority especially regarding financial matters in the hands of the state government which further allocates the money to all districts. Many districts in the U.S. also provide schools with tangible resources such as teachers, materials and facilities as compared to lump-sum amount of money to be utilized. School-based management or widely known as site-based management then came with the proposal to bring more power in the hands of the principal and other school stakeholders in the form of collaborative management between them. Charter schools had been established which were identified as schools with more financial autonomy differing from the traditional bureaucracy type of school

management. However the autonomy granted was still within a framework of certain guidelines imposed by the respective state government (Odden & Picus, 2000).

Under school-based financing, districts were formally responsible for allocating a sum of money which in turn is being used by the school according to the school needs and priorities. The state will provide mandate to the districts to provide the bulk of operating revenues from all government sources such as from federal, state and local authorities to the school sites in a lump sum. Basically the money allocated was based on the number of students, the educational needs of students and other objective needs of the school site. Thus, school-based budgeting is a crucial element under the decentralization reform as it drives the school money to a well-planned program especially in improving the school teaching and learning process.

The significant feature of school-based financial management reform in the U.S. is the emerging of market-based education reform which made them to compete for higher quality of education and parental choices (Mirikitani, 2004; Odden & Picus, 2000). The financial management aspect predominantly became the focus of many school leaders with the aim of achieving efficiency and adequacy for all students. The great concern was emphasis on the wise use of education dollars which also covers the school reward system and satisfied payment of salaries to the school human resources. Nevertheless, among the problems associated with the reform at national level was the inequity of property wealth per pupil (Odden & Picus, 2000). Some states were facing the problem of spending disparities which then led to fiscal inequities. Another big concern was the low level of system performance and student achievement which indicates the productivity of the school finance operation. Therefore, the continuous concern is on the determination of the best use of resources which could boost the student academic achievement and the overall school quality (Meyer, 2011).

2.11.5 Hong Kong

The management decentralization in the Hong Kong schools was initially identified in the name of School Management Initiative (SMI) from the proposal suggested by the Education and Manpower Branch (EMB) and Education Department (ED) in 1991 (Cheng, 1996; Pak Tee & David, 2008). The adoption of school management initiative was initially based on a voluntarily basis. Nevertheless, in 2000, the government had required all Hong Kong public schools to implement school-based management with the aim of increasing school effectiveness through the involvement and participation of various levels of stakeholders such as school management committees, principals, teachers, parents, sponsors and the education department. In addition, it was hoped that school-based management will bring greater flexibility for schools in managing the financial resources besides being accountable in the school's daily management. The reform has granted a wide scope of devolved authority which includes the broad areas of school personnel, school financial matters and the curriculum design and delivery.

Under the school management initiative, several changes happened as an adaptation to the devolution of authority to the school level. The Education Department which previously had extensive control over school management such as funding, equipment and curriculum then functioned as an advisor and supporter for the school operation (Wong, 1995). Schools eventually received a single block grant comprising the funding for both the salary and non-salary expenses. Whereas at the school site, principals continued to head the schools within the framework referred as the Principal's Manual. He or she will further be supported by a team of School Management Committee (SMC) which involved in the school policy matters such as setting out the aims and objectives of the school, procedures and practices. SMC comprises members of the school stakeholders including teachers and parents to enable

them to participate thus voicing out any suggestion and recommendations for the school management.

According to Dimmock and Walker (1998), five main headings contained in the 18 recommendations under the school management initiative (SMI) were new roles and relationships for the education department, new roles for the School Management Committee (SMC) and other stakeholders, greater flexibility in school finance, collaborative decision making and finally framework for accountability. This clearly indicated the importance of managing school finance effectively at the school level in order to help allocate it to the most appropriate use that could benefit the school community. Through the school management initiative too, schools were expected to produce an annual school plan which contained their goals and the related activities. The management team will then further arrange its priorities, allocate budgets for the program and be informative in terms of the school's policy direction to the community.

The strength of the school-based management concept applied by Hong Kong was due to the legislated establishment of Incorporated Management Committee (IMC) in 2004 to manage the school. Through the IMC, stakeholder participation was being governed and there was equal participation from all the stakeholders including the government. However, this new school governance system seems to reduce the role of the school sponsoring bodies. The IMC will dominantly manage the schools and influence the vision, mission and ideology contributed by the school sponsoring body (Pang, 2008).

2.11.6 Republic of Indonesia

The decentralisation of education management in Indonesia has changed dramatically since 2001 from the central government to the local government at the district level. It occurred as a subsequent to the severe economic crisis experienced by Indonesia starting from 1997 and followed by the introduction of free elections and democratic

governance in 1999 (Kristiansen & Pratikno, 2006). Basically, the new decentralization policy adopted allowed for the delegation of financial responsibilities of certain sectors to the district level and the abolition of the strictly hierarchical relationships between the central government, provinces and districts.

The school-based management reform was formally identified in Indonesia through the establishment of a program named School Operational Assistance or Bantuan Operasional Sekolah (BOS) in 2005. Within this program, schools are given limited autonomy only in the matters regarding the non-salary operational expenditures and receive block grants based on a per-student formula. Thus, the devolved autonomy does not permit the school committee to hire and fire staff or even to have authority over the school capital expenditure matters. According to Barrera-Osorio et al. (2009) the most significant financial management reform at the school level were that the per-pupil block grant provides incentives for principals and teacher to focus on increasing enrolment and also it enables them to choose the best way of allocating the financial grant.

The reform of education decentralization in Indonesia has vested authority to the mandatory corporate governing body type school councils with specific important roles at the school level (Bandur, 2009). Among its roles are to determine and approve school policies, control the school ethics of transparency and accountability, support the whole financial and non-financial matters and also to mediate the interactions between school, government and the community. The membership of the school council generally include the collaboration of school principal, representatives from teachers, students, parents, school foundations, local governments and communities. It was believed that through the formation of school councils which comprised of different level of school stakeholders, it will enable improvement and better decision making in terms of resource allocation to the most appropriate channel.

Generally, authority vested to the school council managed to create democratic principles in the school decision making process and contributed to the development of the school. They managed to apply consultative and co-determinate styles in making school decisions, thus creating a very supportive environment among the school stakeholders. Nevertheless, since the school-based management implementation in Indonesia is still new as compared to many western countries, the members of the school council are still facing the issue of lack of knowledge regarding the concept. This thus required more training and exposure together with the financial support in order to improve their skills to manage schools successfully (Bandur, 2011).

2.12 Developments and Current Trends in Malaysia

The rise of school-based financial management concept in Malaysia was rooted in the history of financial reform in the government's administration. It has developed through time with more adaptations to the practices of many developed countries to target higher quality and management effectiveness in school operations.

2.12.1 The Concept of School as Responsibility Centre (PTj) in Malaysia

The financial decentralization reform that took place in Malaysia's public sector in the 1990s was attributed to the global change that happened recognized as the New Public Management (NPM). Among the biggest changes experienced by the government departments and units was their recognition to hold financial authority and be accountable for the sum of money granted by the central government. In this case, the public schools in Malaysia which were dominantly financed by the central government have been included in the transformation process, and thus have been included as the Responsibility Centres or Pusat Tanggungjawab (PTj) similar with other government departments and divisions. It was started with 30 schools being elected in the pilot project initiated by the Ministry of Education in 2000. Then, starting in 2001, around 200 schools have officially been awarded annually and recognized as the school of PTj

level indicating their financial autonomy and the decentralized decision making authority granted by the federal government of Malaysia (Kementerian Pelajaran Malaysia, 2007a).

Basically, among three main aims listed by the government to become the main purposes of recognising schools as the PTj schools is to enable the school manager to plan for the management of school expenditures efficiently and effectively. Furthermore, school is able to spend based on their actual needs and necessities through the permitted financial allocations and procedures. In addition, the purchase transactions including the payment can be done promptly without the hassle process of bureaucracy previously experienced in the centralized financial management. According to the policy, the recognition of school as a PTj school is based on the good financial performance for three consecutive years indicated by excellence audit report and overall unqualified audit opinion. Therefore, principal is expected to manage the financial resources through the concept of 'let the manager manage' and be fully responsible, knowledgeable and committed to their tasks. The establishment of school as the school of PTj level also allows school as the 'end consumer' to use their money according to the priorities and be able to channel it to the way that could enable full benefit for the teaching and learning process.

With the formal establishment of some schools being recognized as the PTj schools, the Financial Division of Ministry of Education is responsible to distribute the school financial allocation according to two categories of schools that are schools of PTj level and schools of non-PTj level. The main characteristics of PTj level schools are that: (i) the distribution of allocation is through government aided warrant; (ii) allocation control is through vote book; (iii) All payment is through Accountant General's Department and (iv) financial statement is centralized in Ministry of

Education and forwarded to Auditor General of Malaysia (Shahril@Charil Marzuki, 2008).

According to Shahril@CharilMarzuki (2006), the financial autonomy that has been granted to the schools with PTj level in Malaysia brings additional advantages as compared to the other ordinary public schools. Among them is the secured financial control without misuse and allocation deficiency. In addition, the evaluation of the schools' spending performance is more systematic as it has to go through the Accountant General's Department. With regard to the staff salary payment, problems of delay had been greatly reduced due to the centralized source devolved at the school level. The Auditor General of Malaysia also has direct responsibility over the expenditure and payment control to be under the authority of the schools of PTj level.

Education financing in Malaysia at the various level of preschool, primary, secondary and tertiary education mainly derives from the federal government which act as the primary financial supporter. The federal government represented by Ministry of Education will distribute the allocation based on the number of students regardless of the locations, performance or other special indicators of the schools. Generally, the money allocated is called Per Capita Grant (PCG) both for courses/subjects and non-courses and also recurrent expenditures and special expenditures such as utilities, hostel payment and other basic essential expenditures (LPBT/LPK) (Kementerian Pelajaran Malaysia, 2005).

The current practices by the Ministry of Education with regard to the financial allocation for schools of PTj level is only on the additional allocation of money for staff salary and payment for school maintenance. They are given a sum of money to pay for the end of month wages and be responsible to maintain the school physical condition through the money provided. In other aspects, all public schools are similar in which the allocation is strictly based on the number of students registered in the schools. Thus, the

autonomy granted at the school level is only on a particular aspect with certain technical differences with regard to procedure undertaken to perform the financial tasks (Shahril@Charil Marzuki, 2006; Shahril@Charil Marzuki & Marzita Abu Bakar, 2005).

2.12.2 Developments in School-Based Management and Cluster School

The school-based management reform in Malaysia has just started in early 2000 with the beginning of the concept of PTj schools which particularly involved the financial aspect. However, throughout several years, this concept has been widened to cover a larger scope of authority including curriculum, human resources and school management through the establishment of the cluster schools which are a group of schools recognized to be excellent in their cluster. The idea to establish the excellent cluster school has been voiced out by the Honorary Minister of Education, Malaysia in 3rd April 2006. Initially, 30 schools have been selected to become the cluster schools of phase 1 and its formation has been launched in 30th March 2007. After that, the next 30 schools have been confirmed to be the cluster schools of phase 2 in April 2008 by the Honorary Minister of Education.

The concept of school-based management in Malaysia was largely inspired by the global phenomenon of management decentralization affecting the school site. In year 2006, Malaysia has established the Education Development Master Plan or *Pelan Induk Pembangunan Pendidikan* (PIPP) 2006-2010 which has been launched by the Prime Minister, Datuk Seri Abdullah b Hj. Ahmad Badawi on 16th January 2007. PIPP contained 6 main strategic thrusts that should be achieved within 5 years of implementation with one of them was accelerating excellence of educational institutions (Kementerian Pelajaran Malaysia, 2006). In this sixth thrust, the government planned to establish the cluster schools based on niche areas in academic, co-curriculum and sports.

Cluster school is a form of school brand given to group of Malaysian schools that have been identified to have excellent performance in the area of academic, co

curriculum and behavioural aspect, good school management and maintaining good relationship with all stakeholders. Cluster schools practice the school-based management through a guided autonomy in the aspect of physical resources, financial management, human resource management and curriculum implementation. These selected schools in these clusters will be linked to renowned local and international institutions and become model schools through their special characteristics and performance.

Based on the sixth thrust of Education Development Master Plan or PIPP, focus will be given on few important matters. These matters include the selection of teachers and trainers with high skills and capability, ensure an effective and firm leadership, more autonomy on the school-site, establishment of accountability system, establishment of quality standard that become a benchmark for developed and developing countries, become a pioneer in successful education change and ultimately to make Malaysia as the centre of education excellence.

Generally, the purpose of establishing cluster school in Malaysia is to expedite the excellence performance among educational institutions in the Malaysia's education system. All the selected schools are considered as excellent schools in their own cluster which are capable of producing students who have outstanding performance in the aspects of academic, co curriculum and emotional development. In terms of the schools development, their performance are respectable in terms of the school management, school culture, relationship with external parties and also the efforts toward human capital development through the education resources.

The autonomy granted to the cluster school covers a wider area of autonomy as compared to schools of PTj level that are human and physical resources management, financial management, staff professionalism development and also curriculum and co curriculum development program. It was also being called as a guided autonomy where

the school is given the authority bounded with the regulations enforced in the Education Act 1996, National Education System, Financial regulation Act 1957, Treasury circulations and the Malaysia Education Quality Standard or Standard Kualiti Pendidikan Malaysia (SKPM).

Based on Financial Circulation Letter of cluster schools, all cluster schools in Malaysia are allocated with certain amount of money by government for the development of their specific niche area. It was credited to the school's account and only 10% of the money is allowed to be used for other necessary needs (Kementerian Pelajaran Malaysia, 2008). Furthermore, this financial allocation is then classified to several types of expenditures that are curriculum and co-curriculum niche area, capital assets, renovation/maintenance, international programs and other expenditures. All financial transactions have to be processed according to the procedures stated in the Guideline for School Financial Management and Accounting book produced by the Ministry of Education.

Another significant characteristic of the cluster school is the increment of roles by the educations stakeholders. In addition to the principal and teachers, the participation will come from the community such as the Parent-Teacher Association, Governing Board, school alumni and also the non-government organizations (NGO). Their roles are mainly involved school financing such as the student scholarship, school donations, academic and co-curriculum excellence programs and also the career development program. This obviously brings some financial autonomy for schools to use the money for the most important needs used to increase the school's development.

2.13 Critical Review on Previous Researches

Extensive reviews were done on previous research related to the theoretical development and practical applications of school-based financial management concept. All these researches have significantly contributed to a better implementation of school-

based financial management around the world with continuous debate and contemplation given from various aspects and perspectives. With regard to different motives of school-based financial management research, it is necessary to critically debate all these findings according to different phases existing in this research. This allows for better comparisons and evaluation to be made to reach at the most prudent judgement and conclusions in every stage of the profile development.

2.13.1 The Needs Analysis of an Effective School-Based Financial Management

The discussion on need analysis of an effective school-based financial management is discussed according to three objectives of the first phase of this study.

2.13.1.1 The Importance of School-Based Financial Management

The financial decentralization reform occurred in government sectors and public schools in many countries around the world were believed to bring certain positive impact on management quality and job effectiveness. Thus, any development in the practice of school-based management context was rooted from the importance of its existence and the needs to have improvement and a new paradigm for better school management. This matter was depicted in several local and international studies of school-based management.

In the context of Malaysian education system, Hussein (2010) has justified four reasons on the importance of school-based management to be practiced by public schools in Malaysia. Firstly, school-based management is capable to strengthen the education reform towards better level of quality through flexibility and creativity enhancement of principals and head teachers. Then, this approach also could empower the initiative by the school leaders themselves to solve their own schools issues which are absolutely unique and differed between one another. Thirdly, school-based management also could enhance the capacity and ability of school level management to apply their management skills, knowledge and experience. Finally, it recognized the

professionalism of principals, teachers and communities to be the significant key players in schools activities and operations.

Then, the school-based management practices should be implemented in a more meaningful way based on several solid arguments. This practice is claimed to be the system which is more democratic, more relevant, less bureaucratic, allows for greater accountability and also for greater mobilization of resources (De Grauwe, 2005; Dimmock, 1993). Teachers and parents could contribute in making school decision without full reliance on the decision by central-level officials. They are the ones who are closer to where problems were being experienced which make them more relevant to be empowered with some authority. Furthermore, school-based management reduce the bureaucratic process commonly existed in the centralized public sector system. Thus, accountability of the school management is now widened to other school stakeholders such as teachers and parents who also responsible in the management of school resources and its mobilisation.

In addition, the practices of school-based management reform have to be realized in the country's education system through more formal and standard parameter or guidelines. It was reflected through the study Al-Taneiji and McLeod (2008) in United Arab Emirates. Even though the school stakeholders showed willingness to pursue with the school-based management reform, there were still absence on the particular compositions and strategies that need to be implemented. This indicates vital needs for school-based management strategic plan in the form of clear profile or guidelines to incorporate the practices successfully. A serious effort could be seen in U.S.A education system through the Comprehensive School Reform Movement (CSR) (Cook, 2007). CSR has eventually resulted in the establishment of School Reform Act passed by Congress in 1999 which called for more serious actions by locally more autonomous

schools. It had changed the educational policies of the country through eleven important matters which have to be adopted by schools at the fundamental level.

2.13.1.2 People Involved in School-Based Financial Management

The concept of financial decentralization or school-based financial management has been adopted with different model of implementations through different degree of autonomy, participations and education context. With regards to the school-based management model of participation, Leithwood and Menzies (1998) in de Grauwe (2005) has identified four types of model that are administrative control, professional control, community control and balanced control. Administrative control advocate school principal dominantly served as representative of the education administration. Professional control recognized teaching staff to receive higher authority whereas community control was presented as a local group of parents who carry responsibility through established board. Then, balanced control consisted of equal participation of parents and professionals which include both principal and group of teachers.

Wider scope of school participation was described as collaboration which was important for educational change and improvement. There are two ways that collaboration can take part in the local school management process (Shaeffer, 1992). The common way was to involve the parents of pupil in school both individually and via parent-teachers associations (PTA). The other way was the one ‘beyond the PTA’ which includes wider range of identified school stake holders such as private sectors, non-government organizations or other development sectors.

The involvement of teachers and parents in school decision making were found to bring certain impact to school improvement. The teacher involvement in the participative management approach could positively affect the teaching process through the element of accountability and increased motivation (Gülcan, 2011). In addition, the study did find that parental involvement also could bring constructive support for school

financial management outcomes besides positive influence on student achievement in terms of their intervention on academic improvement (Gunnarson, Orazem, Sanchez, & Verdisco, 2009; Peter Kiplangat, Moses Waithanji, & Anthony Kiplangat, 2009).

Parental involvement in local school decision making varied according to specific governance applied in the school-based management context of the particular school or places. Some are recognized through involvement in association such as PTA whereas a larger form of authority also could be empowered through formal school governing body (SGB) or school council that consisting of specific numbers of parents and academic staff participation. Nevertheless, the power structure and degree of participation also differed as what has been mutually agreed in their established school governance policy and convention (Lewis & Naidoo, 2004; Mestry, 2006). Recently, studies did find that the different level of parent participations also could result from variation in the socio-economic levels of schools (Yolcu, 2011).

A study by Gamage (2008) in Australian Capital Territory (ACT) and Victoria for example, reported that the school council should actively play roles in the aspects of school policy, setting school mission and vision and further monitoring the school progress without intervening in the school management tasks that basically lay in the hands of the school leaders. In other words, the school board should officially and legally function as a governing body in order to persistently preserve a mutual understanding between the school council and school administrator.

2.13.1.3 Needs for Implementing Effective School-Based Financial Management

Among the earliest aspect being researched was on the needs or requirement essentials for a successful financial devolution or financial management at the school-site. In the paper presented by Knight (1992), twelve key questions have been raised to be considered by all school managers to ensure a successful school-based financial management implementation through well-equipped strategies and plans. The primary

concern listed by Knight (1992) is on the aim intended to be achieved by the school whether it is managerial efficiency, participation, market economy, privatisation or diversification. Then, other necessary factor included in the list are the scope of the school based finance scheme, the school-level information base, methods on how to distribute fund allocations, the degree of school spending decision, and the link between financial management and school developmental plan and priorities.

Furthermore, Knight (1992) also proposed all schools with the site-based financial management to thoroughly re-examine the members' roles and responsibilities. In addition, the school manager should arrange for an adequate clerical support and information technology to ensure a smooth management of financial technical tasks. Then, the implication of the financial devolution towards the central administration should also be rethought whether full delegation has been transferred to the school site as what has been intended. The next consideration is on adequate training that should be introduced to support financial devolution. The training has to consider all the related stakeholders such as the head teachers/principals, deputies/senior staff, members of governing bodies and not to be left is the knowledge of the clerical staff involved directly in the school finance and accounting. Then, the other two last factors that should be concerned by the school managers are whether sufficient care and time have been devoted toward implementation of the scheme and also on the adequate arrangements for the monitoring and evaluation of the whole financial management process.

Generally, this work is actually presented as a form of proposal to all related parties involved in the site-based financial management being discussed and planned but not yet translated into real implementation. It was set in the form of questions to enable school managers to look at it as checklist before they were really capable to manage their school fund successfully. Besides that, another work presented by Murphy

(1994) was also based on the conceptual discussion on the five conditions necessary to facilitate school-based management. This work covered the important element that should be cultivated in the heart of all schools implementing the school-site management which include the budgeting tasks and financial management. Nevertheless, both of these studies appeared as a plan of scheme to the practitioners without being backed by the relevant empirical studies in order to strengthen the contents being highlighted in the paper.

In his study, Murphy (1994) has brought up five necessary conditions that the school manager and the relevant stakeholders should consider in order to facilitate the school restructuring initiatives such as the school-based financial management. The five conditions are readiness, time, professional development, adequate material resources and finally, the support from all educational stakeholders. Readiness has been described by three important antecedents that could foster a successful implementation of school site management. Schools were suggested to develop trust among staff members, communicate the school directions and further committing themselves to take risks and the right to fail. Then, the second condition is time needed by the school as a start-up process to get the school-based financial management initiatives underway. This is followed by professional development for all staff and the relevant stakeholders that include capacity building activities such as communication skill, group process planning and decision making skills. Another two necessary conditions that could assist in this process are adequate material resources and support from all educational stakeholders.

The importance of skills and professional development has been described in many previous studies as a key variable formula to adapt to the new changing context of school-based management (Al-Taneiji & McLeod, 2008; Bandur, 2009; Ho, 2010; Hussein Ahmad, 2010; Maszuria Adam et al., 2008). The principal, teachers and the supporting staff require special training and preparations to help them handle the

additional administrative tasks integrated in this local reform agenda. Ho (2010) did find that in order to form a sound school-based budget, the relevant school members have to be equipped with practical knowledge in school financial management and accounting, interpersonal and communication skills, knowledge of relevant laws and regulations and further capable in collecting and distributing relevant information among the school members. Even more, the local government was recommended to provide relevant materials on school-based management in the form of research and public seminars or workshop to advocate more for the technical practices thus enhancing the school members' understanding of their tasks and responsibilities (Bandur, 2009).

Furthermore, studies have been performed to design the school-based finance reform based on the accumulation and critical evaluation of previous studies. The elements necessary in the systemic reform of the school-site financial management has been summarized and concluded to be the essential actions that should be prepared by schools to ensure effective financial management at the school site. Odden (1994) has designed a systemic reform of school-based finance in which the incorporated elements have been drawn from the studies of effective management in the private sector and tentative findings about factors essential for effective school-based management. The design has no direct empirical support but carefully adopted from the studies on the needs of an effective school-based financial management reform.

Taken as a whole, the study has listed nine essential elements of an effective school-based financial management, namely (a) policy on the school-based finance structure, (b) devolving budget authority at the school level, (c) school authority over personnel, (d) school-based information system, (e) investment in knowledge development activities, (f) redesigning teacher reward and compensation system, (g) school choice over education achievement targets, (h) substantial regulatory relief and

finally, (i) opportunities for school finance equity. Then, in 2000, this study was revised following advances reported in the literature and findings of several large scale and small scale studies (Odden & Picus, 2000)

Another prominent study on the school-based financial management context has been carried out by Wohlstetter and Mohrman (1994) which was also based on extensive studies on the previous experiences undergone by many schools in the United States. They have come up with model that explains how school-based management can be implemented by considering a few important matters that should be prepared at the school site. This includes four necessary elements of power, knowledge, information and rewards. Furthermore, this study has developed through out several years and in 2003, the study highlighted several more essential actions at the school site (Briggs & Wohlstetter). It was concluded that schools with the devolved autonomy have to engage with eight elements of school-based management strategies in order to reach success. This includes additional matters that are active school vision, meaningful decision making authorities, shared leadership and school effort in cultivating resources.

Another prominent view related to this matter was given by Caldwell (2008). In his recent paper on reconceptualizing the self-managing schools as a contemporary school movement, he concluded that four resources need to be prepared by schools. These capitals have to be aligned by schools adopting school-based management with their unique mix of needs, interests, aptitudes and aspirations of their own school members for success. The four capitals are intellectual capital, social capital, spiritual capital and financial capital. All of these resources must be accompanied by outstanding leadership and governance to secure strong alignment and go beyond the initial conceptualization.

In Malaysia, a study has been done on the issues arising following implementation of school-based financial management since 2000 through the

formation of responsibility centre schools or generally known as PTj school (Shahril@Charil Marzuki & Marzita Abu Bakar, 2005). From the several issues identified, nine challenges have been listed which indirectly portrayed the essential elements that need to be considered by all schools granted financial autonomy in Malaysia. This study suggested strategies on the matters such as identification of clear school vision, mission and concept, cultivation of skilled and knowledgeable school administrator, adequate resources to support implementation, professional training for the executors, identification of the devolved power, entrepreneurship at the school level, formation of assessment on school financial management efficiency and effectiveness, accessibility to school information and finally to ensure the stability of the country's social, economic and political condition. In addition, Hussein (2010) also discussed the three strategies required at school level as pre-requisites for decentralization in Malaysian public schools. The first is the strategy to strengthen the principal's leadership. The next strategy is to have participatory decision making authority and the final strategy is people empowerment and development of teacher professionalism.

From all the studies discussed so far, few similarities have been identified with regard to the essential strategies that should be prepared in managing the finance at the school site. Among them are the necessity for skills development and professional training for the school administrators, the establishment of clear segregation of power and also the accessibility to information among the school stakeholders. In addition, a few studies have supported the necessity of school to have good school-based performance awards (Al-Taneiji & McLeod, 2008; Kelley, Odden, Milanowski, & Heneman, 2000). It was essential in the sense that the existence of compensation at the school level could increase the motivation level among the school staff and further improve the quality of their performance. Besides that, from the paper presented on the issues of public sector financial management in Malaysia, integrity has been highlighted

as the most essential component that should be cultivated in the heart of all public servants (Ahmad Zaki Husin, 2001; Zulkurnain Awang & Xavier, 2001). Integrity is important in order to avoid any mismanagement, corruption and dishonesty in managing public money and could facilitate the aim of reaching an effective level of financial management.

2.13.2 Characteristics and Practices of Effective School-Based Financial Management

The second phase of profile design in this study was aimed for the design of the characteristics or elements of an effective school-based financial management and also the relevant practices necessary to reach that condition. A few previous studies have been reviewed related to the practices of school-based management and characteristics of successful financial decentralization. Among the earlier renowned studies describing the features of effective school-based management was the study by Brown (1990). Incorporated with specific proofs, he arrived at a brief conclusion that an effective school-based management should have the following characteristics: (a) maintain a clear autonomy, flexibility and responsiveness, (b) planning by the principal and school community, (c) execution of new roles by the principal, (d) a participatory school environment, (e) collaboration and collegiality among staff, and (f) a significant personal efficacy for principals and the teachers involved in the tasks performance.

Furthermore, a later study by Cheng (1996) in the early period of School Management Initiative (SMI) in Hong Kong has come out with specific characteristics of school-based management according to internal functioning existed in the profile. This profile derived from the synthesization done from different perspectives of management theories relevant for school management with devolved authority. Comparison has been done between the characteristics of school-based management and external control management which covered the elements of school mission, nature of

school activities, management strategies, use of resources, role differences, human relations, quality of administrators and index of effectiveness.

Another recent study on school financial management in South Africa has been done by Swartz (2010). The study adopted the methodology of focus group interview in order to bring findings to the research aim of developing guidelines to assist school principals and school governing bodies to manage school finances efficiently, effectively and economically. However, the detailed strategies have not been outlined which left the study with only general and indistinct guidelines to be applied by the relevant stakeholders. Few themes have emerged in the study which was considered to be the vital characteristics that need to be considered in school finance management. It includes the allocated functions for school governing bodies, applications of an effective finance policy, establishment of school financial controls, effort of school funding, the role of principal and school governing body, stakeholder involvement and the necessities for the training of school governing bodies.

In addition to previous studies that proposed the characteristics of an effective school-based financial management, they were other studies that came with general recommendations intended to bring further development in school-based management reform. The studies proposed some practical improvement based on the empirical data gathered from vast literature concerning the practicality of school-based management in many countries around the world. Fullan and Watson (2000) have brought up four strategies to guide the further development of school-based management as a cultural change which critically claimed for vibrant two-way interaction among local, regional and national personnel. The recommended strategies involved the need for review on the policies covering the local responsibilities and authority, build the necessary sets of agencies with the role of stimulating the school local capacity, establishing a data-

gathering system to improve assessment literacy, and finally to be persistent and patient in designing and conceptualizing the strategies.

From the comparison being made with school-based management reform in New Zealand, few matters were highlighted as a fundamental move that should be practiced in Malaysia's school-based management to fully utilize the management authority granted at the school level (Che Ku Alam, 2008). Among them were the efforts to prepare for the school strategic planning by the school management, full participation by parents and community in school co-curriculum activities and also the execution of flexible teaching and learning schedule in the class rooms. In addition, parents and community were expected to contribute a significant financial assistance or donations through the roles played by the Parent-Teacher Association and further increase their relationship with school members through involvement in the school management activities such as school visits, exhibition and conferences, open days and many more activities.

Furthermore, there is also a financial management model proposed by the National Audit Department in Malaysia specifically designed for the public sector departments (Jabatan Audit Negara Malaysia, 2008). The model has combined six elements for successful financial management which should be practiced for all levels of staff members in government departments. The elements that have been proposed are successful leadership, strong organization control, wise use of information technology and communication, systematic information management, competent human capital and also the practice of successful work culture. However, this model was too broad to be suited and applied to the school financial management context. Thus, a specific school-based financial management model should be developed that contained more detailed characteristics and strategies of greater relevance to the school site level.

From all the studies being discussed here, most of them were derived from school-based management implementation adopted in specific countries which might not be suitable to the local Malaysian context. In addition, most of the findings also have been presented in more general terms which lack specific strategies and actions that should be undertaken to ensure full efforts towards an effective school financial management. Nevertheless, the studies still provide a good guidance and opportunity for further consideration in a relevant context in order to develop the profile of effective school-based financial management in this research. Furthermore, it enhances the understanding of the concept behind the school-based financial management as a tool which facilitate the ultimate aim of improving the school management quality and student outcomes.

2.13.3 Evaluation on the Implementation of School-Based Financial Management

The critical review of this phase is divided into two different sections that are implementation and practices of school-based financial management (SBFM) and relationship on factors involved in school-based financial management model.

2.13.3.1 Implementation and Practices of School-Based Financial Management

The large scale study done on the comparison among schools granted with financial autonomy is still less in Malaysia as compared to other developed countries. In addition, most of them have been carried out qualitatively with the involvement of very limited samples. Since the establishment of PTj level schools in Malaysia, most of the researches conducted have focused on examining their practical experiences throughout several years of implementation and any issues that have surfaced (Jaimis Saiman, 2004; Maliza Abd Malek, 2007; Rusli Wahab, 2005; Wan Azman Wan Idris, 2002; Zu Che Soh, 2008). Nevertheless, the studies lacked practical solutions and recommendations backed by scientific empirical study that would encourage them to improve towards realising the final educational outcome.

A study conducted by Rahmad Sukor Ab Samad and Choo (2005) through a survey conducted in secondary schools at Petaling district in the state of Selangor shows that all the principals involved in the study have high level of knowledge on the characteristics of school-based management. Nevertheless, there were no significant differences in the practices of school-based management concept between the school of PTj level and the ordinary secondary school. Thus, it greatly implied that school managers and administrators are not utilizing their power effectively despite the government's efforts to decentralize authority at the school level.

Then, a large scale study has been conducted by Marzita (2010) with regard to the principals' understanding, autonomy and level of financial control in the PTj schools all over Malaysia. From the response to the survey, principals were identified to have high level of understanding on their roles as school financial managers but the results indicated that their level of autonomy was just at a moderate level. Further comparisons among different types of schools under the PTj level also shows that there are significant differences in the context of principals' understanding, principals' autonomy and the financial management control.

Another study on the financial management of a cluster school in Malaysia revealed a challenges confronted by the principal to fully implement the concept of school-based management (Wan Shamsiah Wan Yusoff, 2008). Among the challenges reported were the increased administrative burdens in managing school finances, the hassle of bureaucracy that limited the principal's management actions and also the low level of support from both the internal and external stakeholders. All these can be concluded to become the factors that reduce the capability of schools to perform their tasks effectively. In addition, these issues are not particularly experienced by the public school practicing the school-based management, but also become the main challenges in many private schools in Malaysia (Mohammed Sani Ibrahim, Samsuddeen Abdul Aziz,

& Norzaini Azman, 2005). Parents were less attracted to involve with school matters thus reducing the benefits that could be obtained from the parent-school collaboration.

2.13.3.2 Relationship on Functions Included in School-Based Financial Management Model

There are also several studies about the relationship among the financial management functions or characteristics included in the model or profile of school-based financial management. Basically, financial management functions includes the function of obtaining resources, allocating resources, using resources and evaluation and review which were also described as the resource management cycle (Anderson, et al., 2001; Caldwell & Spinks, 1998; Levacic, 2000). Other functions such as accounting and reporting procedures were also included in addition to the previous mentioned management functions (Finkler, 2005; Garner, 2004; Ibrahim Tamby Chek & Rosli Samat, 2006; Jabatan Audit Negara Malaysia, 2008; Ray, et al., 2005)

Among all functions, allocating resources or specifically described as financial planning is the most crucial stage particularly for schools operating under the financial decentralization reform. This function appeared to be identified as the concept of school-based budgeting which indicates autonomy by schools to determine their school budget locally. The several studies found that there is association between school strategic planning with good management practices and effective school reform (Bell, 2002; Brent & Linda, 1998; Caldwell, 1998). It is usually initiated by the element of establishing school vision, mission and aims which then leads to element of identifying priorities in resource allocation, operational action plans and evaluation on the overall effectiveness of school resources planning and overall management (Giles, 1995).

2.14 Challenges and Problems of School-Based Financial Management

The reform toward decentralized decision making is the transformation process that required full participation from all the school stakeholders. Furthermore, the financial

management changes also demand adherence to the policies and regulations that bounded the autonomy which has been devolved. Up to this point, the obstacles to successful implementation of school-based financial management come in the form of challenges and problems that require comprehensive understanding of the mechanics of implementation.

Among the major challenges facing schools is the immense increase in the administrative burden and workload held by the internal school members (Al-Taneiji & McLeod, 2008; Cotton, 1992; Ho, 2010; Rodriguez & Slate, 2008). Principals did find that their role now have widened to include more management tasks whereas teachers have to channel their attention to other matters rather than solely on the teaching and learning process. As compared to the traditional way of managing school finances, the internal school members have to be involved in the decision making process, engage in negotiations and administrative meetings and resolve any management issues raised at school level. Thus, this process could not be executed without pure dedication and commitment on the part of principals, teachers and the finance support staff besides understanding the delegation of tasks among themselves.

Another issue of concern to school stakeholders is their ability to carry out the tasks and the procedures involved for effective school financial management. Undoubtedly, all the members involved should be equipped with the necessary skills and knowledge in performing their duties in order to avoid any mismanagement, negligence and failure in allocating the financial resources successfully (Al-Taneiji & McLeod, 2008; Ho, 2010; Rodriguez & Slate, 2008; Shahril@Charil Marzuki, 2005b). Above all, training in the area of budgeting, accounting and decision making is essential in addition to the regulations, circulations or technical guidance passed down by the central authorities. This can increase their qualifications and readiness in doing their job

and help to solve the problem of lack of school operation knowledge, process skills and clarity about the specific roles they have to play (Cotton, 1992).

In some countries that are still in the process of adapting to the management decentralization reform, principals and the school governing body usually become the central attention upon the failure of schools to comply with school financial regulations (Mestry, 2004, 2006; Shahril@Charil Marzuki, 2005a). The report from the Chief Auditor of Malaysia also suggested that continuous training in recommended practices should be provided for school Financial Management and Account Committees in terms of managing the financial resources effectively and efficiently (Jabatan Audit Negara Malaysia, 2002).

In addition, another challenge faced by school-based financial management is the public concern over achievement in school quality and the ultimate educational outcomes. As the transformation from the bureaucratic way of school management to school-based management require substantial changes of new roles and commitment, improvement in education can only take place over time and could take over several years throughout the process (Townsend, 1996). In addition, the school external stakeholders seems to judge the success of reform by test scores or student academic achievement without comprehensively understanding the rationale behind the reform of decentralized decision making. School-based management and its components is not an end in itself but appeared as a means to achieve educational quality that could facilitate the school's core business of the teaching and learning process (Wohlstetter & Mohrman, 1994; Wohlstetter & Van Kirk, 1995).

The high involvement model incorporated in school-based management also received many different perceptions among different stakeholders in different countries. Particularly in developing countries, parents have very low interest to participate in any school matters and it was hard to make them involved in the school meeting or parent-

teacher association (Werf, Creemers, & Guldemon, 2001). Thus, effort should be made to involve parents and the community in the school-based financial management process to enable financial resources to be allocated effectively, efficiently and transparently.

In some cases, parental involvement in school decision making was resisted by the school internal stakeholders. Parents have been viewed as having less knowledge and skills to join forces in any school resolution and they have been granted with limited approval from the principals and teachers (Al-Taneiji & McLeod, 2008). Furthermore, the areas requiring parent participation are generally limited to external and policy based matters. They are recommended to share their views and opinions in the school policy making, mission and vision but not in managerial tasks that absolutely called for knowledgeable internal school administrators (Gamage, 2008).

2.15 Chapter Summary

Overall, this chapter gives a clear picture of the theories and concepts underpinning school-based financial management reform around the world. The theories and concepts have been discussed in relation to the school financial management operational functions which cover the budgeting management, obtaining resources, financial accounting and also the financial control and evaluation undertaken. In addition, different models of school-based financial management being practiced around the world were also being discussed in order to enable wise and prudent comparisons being made by the practitioners. The key concern is that the decentralized decision making has been adopted by various means and approaches by different countries depending on the devolved autonomy granted by the central government. It is also hoped that this chapter can bring better understanding on the school-based financial management practices in Malaysia and other countries thus supporting this research in a more meaningful way.

CHAPTER 3

METHODOLOGY

3.1 Overview

This study was carried out for the purpose of developing the profile of effective school-based financial management in Malaysia. The research objectives were divided into three main phases that are the phase of needs analysis, the phase of profile design and the phase of profile evaluation. Among the objectives of the needs analysis phase was to identify the importance of developing the profile of effective school-based financial management in Malaysia. In addition, the study would like to identify the relevant people or stakeholders involved in implementing school-based financial management and the necessary needs that should be equipped by the schools' internal and external members in order to reach the effective level.

Then, the second phase of profile design was aimed at designing the profile which would comprise the most relevant management elements and practices for an effective school-based financial management in Malaysia. The profile was then further evaluated through the study in the last phase of profile evaluation which measures the school-based financial management effectiveness of cluster schools in Malaysia. The study then would come out with the model of effective school-based financial management in Malaysia developed through the analysis of Structural Equation Modelling (SEM).

In order to fulfil the research objectives, a systematic research methodology is required to ensure for good research findings. Therefore, this chapter provides relevant detailed procedures which consist of research design, research instrument, identification of population and sample, procedures for data collection and also the procedures for

analysis of the collected data. In addition, validity and reliability of the research instruments were also verified through pilot studies and other important procedures.

3.2 Research Design

Research design which is also called the plan or proposal for conducting research has been described by Creswell (2009) as the process that involves the intersection of philosophy, strategies of inquiry and also specific methods. Generally, it specifies the method or procedure to conduct a research in which it covers the entire process of collecting and analyzing the data. In the context of educational research, research design has been broadly categorized under three different types that are qualitative, quantitative and mixed methods (Creswell, 2008). The criteria for adopting research design for a particular study includes the research problem of the study, researcher's personal experience, world view and a few more other considerations.

This research is known as developmental study where the research is conducted in order to design and develop a model, profile, module or an instruction for a particular purpose and objectives. The design and development research was shaped over the years by a combination of the foundational research and theories of many disciplines as well as theory particularly related to instructional design and development (Richey & Klein, 2007). Its knowledge base was identified to have six major components with different elements that are learners and how they learn, learning and its performance context, the nature of contents and its sequence, instructional strategies and its activities, the media and delivery system used and lastly the designers and their process of development.

Overall, this study was conducted to develop a profile of effective school-based financial management in Malaysia. The instructional design model of Dick, Carey, and Carey has been adapted as the main framework to design the profile which comprises of three main phases that are the phase of profile analysis, phase of profile design and

lastly the phase of profile evaluation (Dick, et al., 2009). This study is considered as mixed method as it combines both the qualitative and quantitative aspects with the aim of deriving the best possible findings at the end of the research.

The mixed method employed in this study has been strategized to follow the sequential mixed method. In this case, qualitative study has been firstly adopted for the exploratory purposes in order to gain some overview on the contents of the profile before moving to the next phase of designing the profile. Upon completing the second phase, quantitative study was used to evaluate the results and finally turn it into a model that could be used for generalization. Thus, this form of sequential mixed method is justified to be the best way of achieving the research objectives. Below are the details on the research design for all three phases for developing the profile.

3.2.1 Phase of Needs Analysis

First phase is known as the phase of needs analysis with the purpose of investigating the relevant needs for implementing an effective school-based financial management. Therefore, the research covered the importance of developing this profile, the basic needs for implementing the profile effectively also the group of people or stakeholders that should be responsible in managing the school-based finance based on the Malaysian school context. In order to generate findings for this phase, interview has been chosen as instrument to answer the research questions with the targeted sample of 10 principals or head teachers of schools with financial autonomy.

This phase involved qualitative study which began with the design of semi-structured questions for the interview session. Qualitative study has been chosen as a means to answer the research questions in this phase. This is due to its nature that allows the researcher to get at the inner experience of the participants and to discover something rather than to test variables (Corbin & Strauss, 2008). Furthermore, in explaining the characteristics of the qualitative research, Merriam (2009) has claimed

that it is a richly descriptive method. The phenomenon being studied could involve the descriptions of the context, the participants involved and the activities of interest. Overall, the nature of this design was seen well suited to be employed in completing the needs analysis.

The design of the semi-structured questions was based on the study of Briggs and Wohlstetter (2003) on the key elements of a successful school-based management strategy. As financial resource is considered among the crucial resources that need to be managed wisely, their study provided an accurate framework in defining the needs that should be equipped by any school granted with autonomy. Then, the instrument was been harmonized by two experts in qualitative study to ensure its validity. It is important that the findings were able to achieve the desired research objectives based on sound and rigorous answers from the selected participants.

Figure 3.1 shows the research objectives aimed in the needs analysis phase. Primarily, the research findings should be able to provide information on the importance of developing the profile of effective school-based financial management which indicates the necessity to carry out this research. Then, the school granted with financial autonomy should understand the necessary elements that need to be equipped in order to reach effectiveness. Furthermore, this phase also has the objective to identify related people involved in the effective school-based financial management in Malaysia.

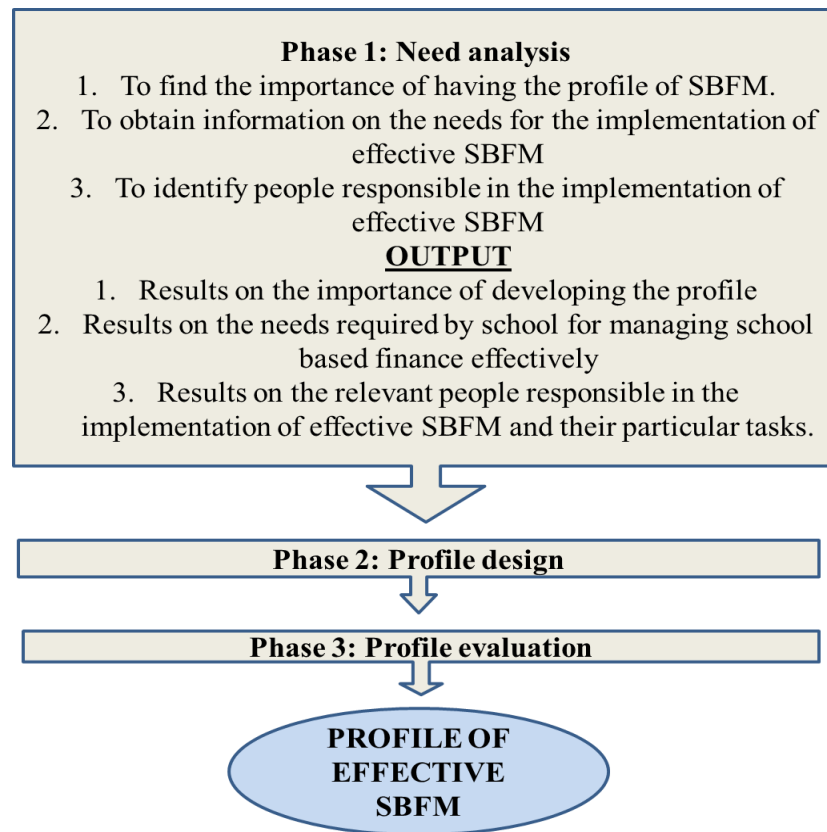


Figure 3.1. Research flow for phase of needs analysis.

3.2.2 Phase of Profile Design

The second phase is considered as the main phase of this study. The profile was designed by selecting the specific practices of an effective school-based financial management in Malaysia. It was conducted to fulfil the objectives of identifying the elements of an effective school based financial management and further incorporate the relevant practices for implementing the profile successfully. Thus, Delphi method has been applied in this phase that included a few rounds of study to gain a consensus from the expert group.

Delphi method was originally developed by Norman Dalkey, Olaf Helmer and their associates of the RAND Corporation in the 1950s for a United States military project (Dalkey & Helmer, 1963; Muhammad Imran Yousuf, 2007; Skulmoski, Hartman, & Krahn, 2007). This study has become a means in gaining the most reliable consensus of opinion of a group of experts. According to the early history, it was used

initially to develop a military strategic planning that included an optimal U.S. industrial target system and the estimation number of A-bombs required to reduce the munitions output (Dalkey & Helmer, 1963). It was only ten years later that this method has been made public and formally established as suggested by a research instrument in predicting future events.

In understanding the Delphi method, Linstone and Turoff (1975) has come with a concise definition. It is defined as a method for structuring a group communication process that will become an effective process in allowing a group of individuals to deal with a complex problem. This method involves a few rounds of data collection through questionnaires in order to find the consensus among the participants or experts who are selected based on specific criteria. According to Dalkey (1969), Delphi method is an experimental study of group opinion, which generally has three features, namely anonymity, controlled feedback and statistical group response.

The Delphi method has been chosen as a strategy to complete the second phase of profile design due to its strength and compatibility in terms of validity and reliability. It was claimed to be a powerful technique when being used to seek answers for the appropriate questions that requires in depth explanation and judgements from the experts (Gordon, 2008). Furthermore, this method also has its validity and reliability provided that is applied with the necessary methodological rigor and with a good knowledge of the social medium in which it is being applied (Landeta, 2006).

In applying the Delphi method for this phase, it was expected that the process will involve three rounds of data collection before finalizing the content of profile of effective school-based financial management. Initially, the interview session was handled for the purpose of obtaining the descriptive data regarding the effective practices in managing the school-based finance. The findings of the interview session were used as a basis in the formation of Delphi questionnaire which was handled in a

few more rounds. The purpose was to obtain the most reliable consensus of opinion of a group of experts in the design of this profile. This was in line with Landeta (2006) which briefly describes Delphi as a group technique with the aim of acquiring the most reliable consensus of experts.

3.2.2.1 First round

The initial round of this second phase involved the interview session with 15 peoples who were selected as a panel of experts in this study. They were expected to answer the semi-structured interview questions which then were analyzed to develop the profile of effective school-based financial management in Malaysia. Technically, the findings of the first round session were analyzed qualitatively and further became the basis for the questionnaires which then was given to the same group of participants. This session was mainly designed to fulfil the two research objectives previously stated that are the elements of an effective school-based financial management in Malaysia and also the incorporated practices to successfully implement the profile.

The framework of the semi-structured interview has been adapted from two prominent studies in the school-based management that are the study of Caldwell and Spinks (1992) on the refined model for self-management and the study of Levacic (2000) on the four key processes in school financial and resource management. However, it was adapted to focus only on the management of school financial resources within the boundaries of the Malaysian school financial management and accounting regulations and also the relevant acts, policies and circulations.

3.2.2.2 Second Round

In the second round of Delphi method, questionnaires were prepared and distributed to the same participants of the first round with the aim of obtaining consensus among them on the content of the profile. The participants or experts were introduced and explained on the format and methodology in answering the designed questionnaires. They were

given opportunities to carefully read the items and understand any special or difficult phrases. Besides that, they also could interact with the questionnaires items for a period of two weeks to provide any suggestion, conclusion, or amendment to the questionnaire items.

In addition to the items listed by the researcher, participants were given opportunity to suggest any additional items as improvement to the content of the profile. It gave them chances to add any supplementary matters that they probably missed out during the last interview session. These additional items then appeared in the third round of this study in addition to the initial items that have been analyzed. In the third round of this study, participants were able to review their answers and considered other participants' answers and suggestions before they came with their decisive answers.

3.2.2.3 Third Round

In this round, the items were listed based on the data that have been analyzed from the second round study together with additional items recommended by any participants. Participants could consider results from the previous round which came from other experts' opinions and suggestions. It had enabled them to improve their answers and make better decision on the items that should be included in the profile. At this stage, participants shall usually give their agreement on the analyzed items from the previous round of questionnaire. This stage was also intended to reduce any differences and opinion gap among the participants. It was common that finally at this round, participants shall reach the highest level of consensus in all items in the questionnaires. Therefore, the Delphi method was stopped and the items gained from these three rounds will be used for two purposes that were the design of profile for effective school-based financial management and constructing items for the questionnaires used in the evaluation phase of the profile.

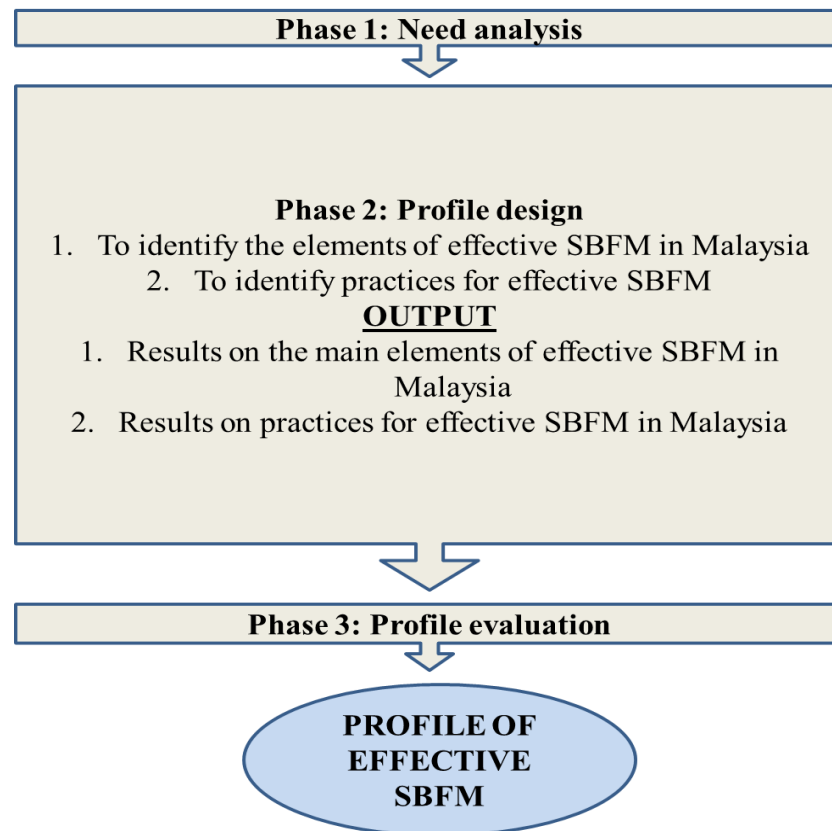


Figure 3.2. Research flow for phase of profile design.

Figure 3.2 shows the research objectives in the phase of profile design and the expected findings that could be derived from the research. The use of the Delphi method should enable the researcher to find the important elements of an effective school-based financial management in Malaysia based on the consensus gained from the experts' opinion. In addition, it shall be further detailed with the specific practices of effective school-based financial management for developing a comprehensive and meaningful profile that could be useful for users and stakeholders.

3.2.3 Phase of Profile Evaluation

The profile that has been developed previously using Delphi method is evaluated through the questionnaire. Questionnaire is appropriate in order to get data regarding certain phenomenon or study among large size of population. This was supported by Ary, Jacobs, Razavieh, and Sorensen (2006) who described it as a method that involves

testing hypothesis and generalizing findings to a larger population. In this third phase, the nature of quantitative study was thought to be the best suited methodology to reach research objectives due to its ability to test and confirm theory based on a deductive approach (Ary, et al., 2006; Creswell, 2009).

In this research, the evaluation phase will measure the level of practices of effective school-based financial management by all cluster schools in Malaysia which were identified as a group of excellent schools with the guided financial autonomy in Malaysia. Statistical analysis was done to answer the research questions for this phase together with the development of a final model of an effective school-based financial management in Malaysia. The questionnaire for this phase was derived from the previous phase that was the content of the profile that has been finalized through the Delphi method. The objectives of this phase were clearly described in the following figure:

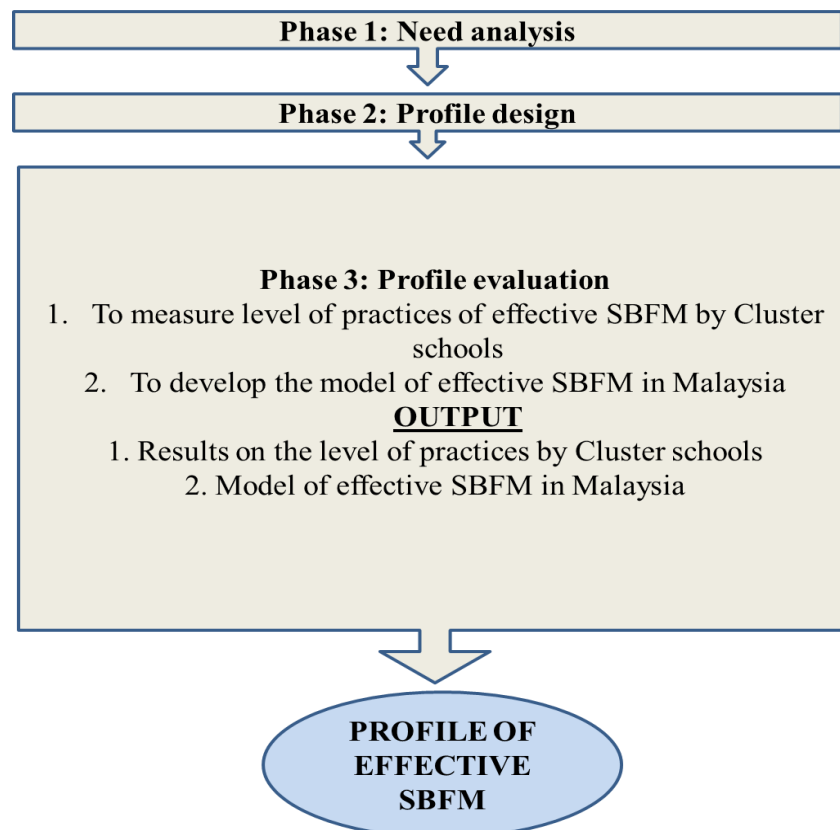


Figure 3.3. Research flow for phase of profile evaluation.

Figure 3.3 shows the lists of research objectives in the phase of profile evaluation and the targeted findings from the survey. Primarily, this phase has the aim of measuring the level of effective school-based financial management by cluster schools in Malaysia. It was expected that the findings will enable the development of an effective school-based financial management model in Malaysia based on the practices of cluster schools which are recognized as a group of excellent schools in both academic and non-academic performance.

3.3 Research Instrument

3.3.1 Phase of Needs Analysis

Interview was carried out to perform research in the needs analysis phase for gathering information on the importance and needs required for implementing effective school-based financial management in Malaysia. Qualitative study is useful and particularly practical and relevant for acquiring in depth information that needs explanations from certain individuals. In addition, it acts as the best tool in uncovering the meaning of a phenomenon particularly by exploring the inner experience of participant (Corbin & Strauss, 2008; Merriam, 2009).

The interview protocol has been prepared in a thematic form by referring to the related literature and previous studies with the main reference being the study by Briggs and Wohlstetter (2003). The study highlighted eight key elements of a successful school-based management strategies that need to be equipped by schools aimed at bringing a significant improvement in school management. The elements are: active school vision, meaningful decision making authorities, power, knowledge and skills, information, rewards, shared leadership and school effort on cultivating resources (Briggs & Wohlstetter, 2003). However, the content of this study have been adapted to focus only on the aspect of school-based financial management.

The interview protocol was designed with five levels of questions categories that were group of initial questions, introductory questions, transition questions, key questions and ending questions. It was to ensure a comprehensive interview session and the success of discussion to dig into the important findings. In addition, the interview protocol has also been checked by two experts in qualitative research to ensure for its internal validity and reliability. It was hoped that the interview could fulfil the three research objectives listed out before.

3.3.2 Phase of Profile Design - Delphi Method

The Delphi method is the research process conducted in few rounds of studies which involves the opinion of a panel of experts. As stated by Dalkey (1969) in the preparation of United States Air Force Project Rand, it is a method of eliciting and refining group judgements with the rationale of “two heads are better than one”. Therefore, three rounds of Delphi method conducted in this study should be able to increase the validity and reliability besides generating good scientific findings that are trustworthy for future uses and practices.

The main instruments used for the Delphi method are questionnaires distributed to the panel of experts. Nevertheless, in some modern applications of Delphi, other instruments are also being applied such as in-depth interviews or group meetings basically with the purpose of obtaining many more ideas and probing the reasons behind the judgement or forecasts (Gordon, 2008). Besides that, it enables the panellists to speak in their own words and capture information and data that could possibly be missed by the researcher (Loo, 2002).

3.3.2.1 First round

For the purpose of this study, interview method has been considered for completing the first round of Delphi method followed by questionnaires for the second and third round. The framework of the interview protocol was based on one prominent model of school

based management by Caldwell and Spinks (1992) and further incorporated with four main process in the school based financial management by Levacic (2000). The questions in the interview protocol have also been grouped into five dimensions that were groups of initial questions, introductory questions, transition questions, key questions and ending questions.

3.3.2.2 Second round

The data find in first round were analyzed through thematic qualitative analysis before being used in the construction of questionnaires in the second round and third round. Based on the theme and sub-theme evolved from the interview analysis, the questionnaire for the second round was prepared according to school-based financial management main functions, a few elements and a list of practices. The questionnaire used a five-point Likert scale to enable respondents to choose from five answers that are 1 = ‘Completely Disagree’, 2 = ‘Disagree’, 3 = ‘Somewhat Agree’, 4 = ‘Agree’ and 5 = ‘Completely Agree’. Furthermore, respondents were provided with some space in questionnaires for them to add more suggestions and any improvement for the next round of Delphi method. Table 3.1 presents the construct of the questionnaires in the second round of Delphi method:

Table 3.1
Constructs, Elements and Number of Questionnaire Items for Delphi Method Second Round

Constructs	Elements	No of item
Part I:		
Demography	<ul style="list-style-type: none"> • Sex • Race • Age • Highest academic qualification 	1 1 1 1
Part II (A):		
Function of planning	<ul style="list-style-type: none"> • School vision and mission establishment • Financial purposes • School finance organizational structure • Role of financial planner • Budget management procedures 	9 9 10 4 10

Table 3.1, continued

Constructs, Elements and Number of Questionnaire Items for Delphi Method Second Round

Constructs	Elements	No of item
Part II (B):	• School financial sources	7
Function of financial acceptance	• Financial acceptance procedures	8
Part II (C):	• Acquisition and disbursement authority	13
Function of acquisition and disbursement	• Acquisition and disbursement procedures	8
Part II (D):	• School financial references	8
Function of control and evaluation	• Financial control authority	9
	• Financial control procedures	21
	• Financial mangement effectiveness measures	10
TOTAL		130

3.3.2.3 Third round

Following the second round, questionnaires were again distributed to the panel of experts in the third round in order to get the highest consensus among them on the required practices in the profile of effective school-based financial management in Malaysia. The questionnaire in the third round contained some improvement and suggestions from the experts during the last round in addition to the list of elements and practices already listed. Moreover, questionnaires in the third round also provide the results of ‘mode’ for the last round survey for respondents to consider other respondents’ answers before finalizing their choices. The questionnaire also has a similar Likert scale as before and its construct is presented in the following Table 3.2:

Table 3.2

Constructs, Elements and Number of Items in Questionnaire for Delphi Method Third Round

Constructs	Elements	Original item	Item removed	Item added	Total items
Part I:	• Sex	1	-	-	1
Demography	• Race	1	-	-	1
	• Age	1	-	-	1
	• Highest academic qualification	1	-	-	1

Table 3.2, continued

Constructs, Elements and Number of Items in Questionnaire for Delphi Method Third Round

Constructs	Elements	Original item	Item removed	Item added	Total items
Part II (A): Function of planning	• School vision and mission establishment	9	-	-	9
	• Financial purposes	9	-	-	9
	• School finance organizational structure	10	-	-	10
	• Role of financial planner	4	-	1	5
	• Budget management procedures	10	-	-	10
Part II (B): Function of financial acceptance	• School financial sources	7	-	-	7
	• Financial acceptance procedures	8	-	-	8
Part II (C): Function of acquisition and disbursement	• Acquisition and disbursement authority	13	-	-	13
	• Acquisition and disbursement procedures	8	-	-	8
Part II (D): Function of control and evaluation	• School financial references	8	-	-	8
	• Financial control authority	9	-	-	9
	• Financial control procedures	21	-	-	21
	• Financial management effectiveness measures	10			10
TOTAL		130			131

3.3.3 Phase of Profile Evaluation

The third phase of this study is profile evaluation which was conducted as a summative evaluation through the questionnaire distribution in the survey. This phase was mainly aimed at evaluating the profile of effective school-based financial management that has been designed in the second phase and further came out with a model that could be

beneficial for schools with financial autonomy in Malaysia. The items for the instrument of this phase were basically derived from the items finalized in the last round of the Delphi method. However, the part of demographic information was added to suit a larger sample size and different categories of respondents. Also, the five- point Likert scale provided has been changed to measure the effectiveness of school-based financial management practices among the cluster schools. The new measurement were 1 = 'Never', 2 = 'Seldom', 3 = 'Sometimes', 4 = 'Often' and 5 = 'Very Often'.

In order to confirm the reliability of the questionnaire, pilot study was initially conducted. This is to ensure that the questionnaire items consistently gave meaning to the respondents and described the variables needed to be measured. The pilot study was conducted with 28 school leaders (either principal/head teacher or any assistant principals) from the schools with guided financial autonomy which have similar characteristics as the cluster schools. For validity of the survey, the questionnaire items actually have been validated by experts through the previous 3 rounds of Delphi method.

Then, the questionnaire was constructed for actual field work in phase of profile evaluation after considering the results of the pilot study. It was distributed to all the cluster schools in Malaysia including Peninsular Malaysia, Sabah and Sarawak with the targeted respondents of school leaders (either principal/head teacher or any assistant principals). Table 3.3 shows the different items constructed for both pilot study and actual field work:

Table 3.3

Constructs, Elements and Number of Items in Questionnaire for Pilot Study and Field Work in Phase of Profile Evaluation

Constructs	Elements	Item for pilot study	Item for field work
Part I: Respondent's profile	<ul style="list-style-type: none"> • Administrative position • Sex • Race • Age • Highest academic qualification • Years of experience 	1 1 1 1 1 1	1 1 1 1 1 1
Part II: School profile	<ul style="list-style-type: none"> • Year of cluster school award • Type of school • School location 	1 1 1	1 1 1
Part III (A): Function of planning	<ul style="list-style-type: none"> • School vision and mission establishment • Financial purposes • School finance organizational structure • Role of financial planner • Budget management procedures 	9 9 10 4 10	9 9 10 4 9
Part III (B): Function of financial acceptance	<ul style="list-style-type: none"> • School financial sources • Financial acceptance procedures 	7 8	7 8
Part III (C): Function of acquisition and disbursement	<ul style="list-style-type: none"> • Acquisition and disbursement authority • Acquisition and disbursement procedures 	13 8	13 8
Part III (D): Function of control and evaluation	<ul style="list-style-type: none"> • School financial references • Financial control authority • Financial control procedures • Financial mangement effectiveness measures 	8 9 21 10	8 9 21 10
TOTAL		135	134

3.3.4 Validity and Reliability

Validity is generally defined as the quality of data gathering instrument or procedure that enables it to measure what it is supposed to measure (Best & Kahn, 1993). In other

words, it also refers to the appropriateness, meaningfulness and usefulness of the specific inferences drawn by researchers based on the data that have been collected (Fraenkel & Wallen, 2000). Therefore, it depends on the amount and evidence that could support the interpretation for the collected data thus provides useful information about the topic being measured.

In addition to the concept of validity, reliability is also another concept which indicates the quality and effectiveness of the data gathering procedure undertaken. Reliability refers to the degree of consistency that the instrument or procedure demonstrated (Best & Kahn, 1993). The instrument is reliable if one person obtained a consistent score in one administration of an instrument to another and from one set of items to another. The data that is reliable does not necessarily indicate its validity. Nevertheless, the data has to be reliable in order to be valid due to the comprehensive characteristics of validity and a great deal of evidence accumulation to bring support for any interpretation of findings.

3.3.4.1 Validity and Reliability for Phase of Needs Analysis

In conducting qualitative research, validity and reliability is indicated through the production of knowledge that is conducted in an ethical manner. Differed from quantitative study, it is more recognized as the concept of trustworthiness in which there has been some rigor in carrying out the research (Merriam, 2009). To improve on validity, two experts in qualitative study have checked on the interview protocol followed by some amendment by the researcher. Furthermore, preliminary study has been carried out with 5 principals from the schools of PTj level. It was done to serve the following purpose:

(i) To check on the reliability of the interview protocol and provide opportunity for corrections. Thus, it enables the questions to directly focus on fulfilling the research objectives and answering the research questions.

(ii) To train the researcher in conducting the interview session and improve the necessary skills in doing research

From the preliminary study conducted with 5 principals of PTj schools, two actions have been taken in order to improve the reliability of the questions in the interview protocol.

(i) Early parts of the interview protocol which are question 3 from the introductory part and question 5 and 6 from the transition part have been eliminated as they were redundant. Participants generally have answered them in the other questions.

(ii) Probe techniques needs to be included to maximize information from participants.

Overall, the preliminary study has benefitted the researcher in terms of providing training and confidence for effective interview besides improving the interview protocol.

The validity of interview protocol used in this qualitative study also was enhanced through data triangulation. Triangulation is a method used to check and establish validity in the research by analyzing a research question from a multiple perspectives (Guion, Diehl, & McDonald, 2011). Miles and Huberman (1994) mentioned five types of triangulation, namely data triangulation, investigator triangulation, theory triangulation, methodological triangulation and environmental triangulation. Data triangulation involves using different sources of information such as from different stakeholders. In this phase, the researcher has used different participants from all types of schools granted with financial autonomy in Malaysia. All the ten principals and head teachers involved in this phase were leaders from PTj schools, cluster school and high performing schools or Sekolah Berprestasi Tinggi (SBT). They were expected to share their financial management experience based on these three different schools' backgrounds.

3.3.4.2 Validity and Reliability for Phase of Profile Design

For the first round of Delphi method, the questions in the interview protocol were initially examined by an expert in the area of school finance and qualitative study. Furthermore, a pilot study has been conducted in order to check the validity and reliability of the questions in the interview protocol. This was to ensure that the questions reflected the main research questions and were able to generate accurate answers for the research findings. Furthermore, the transcripts produced in the transcription process were also checked by the participants. The participants had verified the contents of the transcripts and corrected any error that could change the meaning of statements in the original interview being conducted.

For the second round, the questionnaires which contained the practices for effective school-based financial management were distributed to all participants to gauge their approval on each item. It was then followed by the third round surveys in order to get the highest consensus from all experts on the contents of the profile. With 3 rounds of studies, Delphi method managed to achieve reliability on its findings. All the experts were given opportunity to improve the profile in the first two rounds with the final answers in the third round while reaching the highest consensus from all experts.

3.3.4.3 Validity and Reliability for Phase of Profile Evaluation

Since the questionnaire constructed in the phase of profile evaluation was derived from the findings of three round studies in the phase of profile design, it was considered to have validity. This process automatically allows for immediate validation of the questionnaire instruments from the group of experts as the participants. To further confirm on the reliability of the questionnaire, pilot test was done before the real field work was conducted. Questionnaires were distributed to 28 schools in order to measure the reliability of the instrument. All of the school leaders (principal/head teachers/acting

principals) involved in the pilot study were originated from schools with guided financial autonomy and have the similar characteristics as the cluster schools.

The reliability was measured through internal consistency methods which require only a single administration of an instrument. Alpha coefficient or also known as Cronbach alpha was measured with the acceptable value of Cronbach alpha between .65 and .95 as supported by Chua (2006). A Cronbach alpha value with value less than .65 indicates weak ability of the instrument to reflect the concepts measured in the questionnaire where the value greater than .95 could probably be due to redundancy between items listed in the questionnaire (Chua, 2006).

Pilot Study for Survey in Phase of Profile Evaluation

Table 3.4 shows the result of the analysis done on the pilot study for phase of profile evaluation. The value of reliability index was measured in Cronbach alpha value for every element included in the financial management functions together with its total value. The table shows the specific Cronbach alpha for every element included in four main financial functions.

Table 3.4

Value of Reliability Index for Items Measured in Cronbach Alpha

Item	Item no.	Cronbach alpha value	Total
Function of Planning			
a) School vision and mission establishment	10 – 18	0.899	
b) Financial purposes	19 – 27	0.858	
c) School finance organizational structure	28 – 37	0.910	
d) Role of financial planner	38 – 41	0.671	
e) Budget management procedures	42 - 51	0.932	0.972
Function of Financial Acceptance			
a) School financial sources	52 – 58	0.894	
b) Financial acceptance procedures	59 - 66	0.887	0.921

Table 3.4, continued

Value of Reliability Index for Items Measured in Cronbach Alpha

Item	Item no.	Cronbach alpha value	Total
Function of Acquisition and Disbursement			
a) Acquisition and disbursement authority	67 – 79	0.944	0.969
b) Acquisition and disbursement procedures	80 – 87	0.949	
Function of Control and Evaluation			
a) School financial references	88 – 95	0.943	0.970
b) Financial control authority	96 – 104	0.912	
c) Financial control procedures	105 – 125	0.933	
d) Financial mangement effectiveness measures	126 - 135	0.821	
Total	135		0.989

From the analysis done, the value of Cronbach alpha for every element was within the range of .671 till .949. Based on the given results, all items were within the acceptable range of reliability index and therefore acceptable to be included in the questionnaire for the real field work.

However, item 47 under the element of ‘Budget management procedures’ has been excluded from questionnaire. The item stated that ‘The budget format is standardized’ was taken out to avoid redundancy with item no. 45 which mentioned that ‘The budget format is referred to the previous year budget’. Therefore, only 134 items were included in the questionnaire for the real field work to be distributed to all the leaders of cluster schools in Malaysia.

Confirmatory Factor Analysis for Structural Equation Modelling (SEM)

In order to evaluate the profile and to design a structural equation model, Confirmatory Factor Analysis (CFA) has to be done in order to test whether the measures of a construct are consistent with the researcher’s understanding of the nature of that construct (Zainuddin Awang, 2012). CFA consists of assessment on unidimensionality, validity and reliability of the measurement model. Researcher also has to perform CFA

for the latent exogenous constructs simultaneously in order to check on the issue of multicollinearity when the constructs were identified to be highly correlated.

In this study, the CFA has been done by assessing the pooled measurement model. As suggested by Zainuddin Awang (2012), this method combines all latent constructs in one measurement model and performs the CFA at once instead of assessing it separately. The following figure 3.4 illustrated the measurement model combining all construct simultaneously.

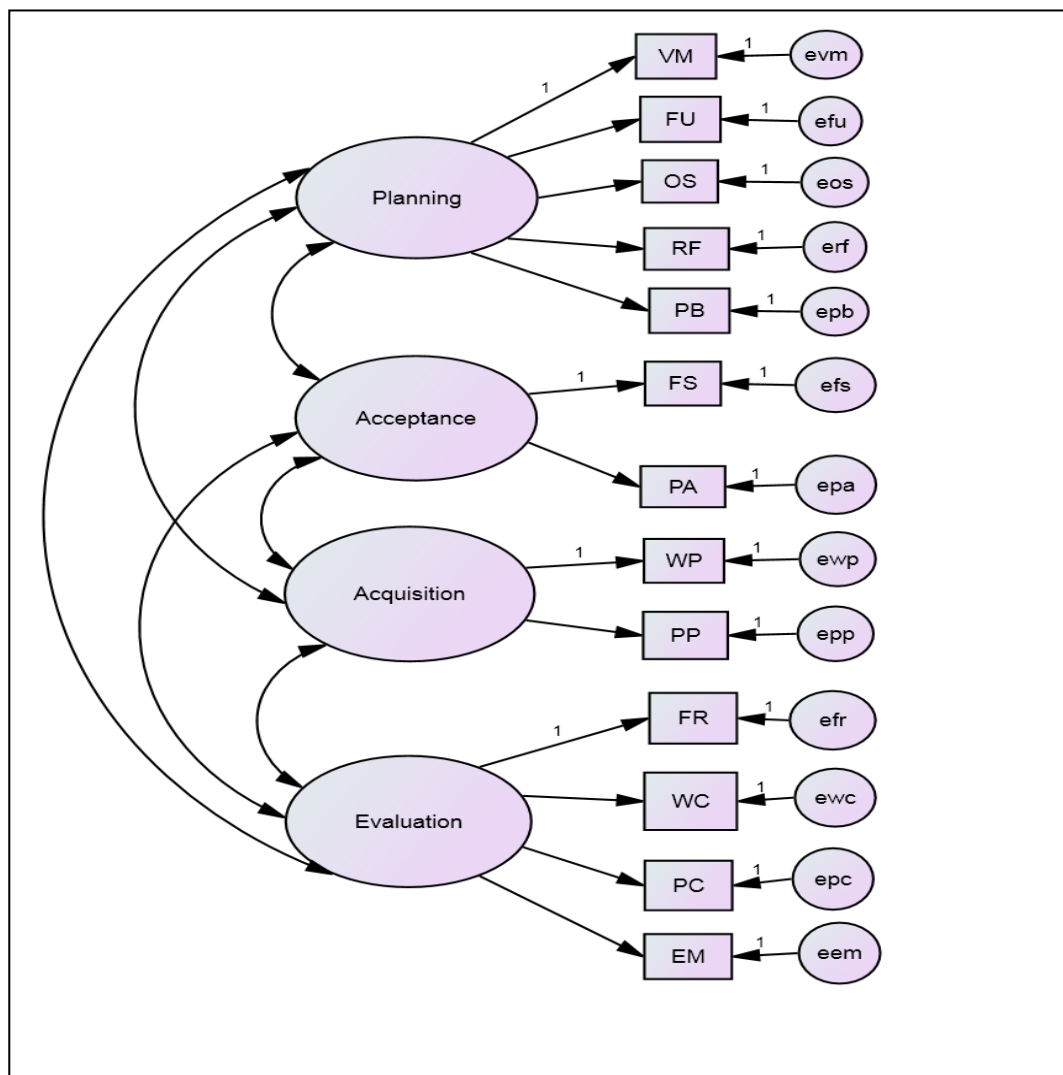


Figure 3.4. Measurement model combining all construct simultaneously.

Then, unidimensionality could be achieved through the item deletion and item constraining process done in the model re-specification process at the early stage. Based

on the pooled measurement model, factor loading for every item is considered in order to reach for validity. Item should have factor loading of 0.5 or higher as it is a newly developed scales (Zainuddin Awang, 2012). Item FS is the only item with low factor loading that is 0.43. However, the researcher decided to maintain it to avoid only one regression for latent variable of Acceptance. In addition, there are three relationships that have been set to be “free parameter estimates” from several lists of correlated error suggested in Modification Index (MI). The three correlated measurement error are between erf<-->epb, efu<--> Evaluation and erm<-->efu which have the MI value of more than 5.00. The figure 3.5 illustrated the re-specified measurement model after three correlated measurement error is set as “free estimates”.

Validity in Structural Equation Modelling or SEM is measured through three types of validity that are convergent validity, construct validity and discriminant validity. Convergent validity is achieved when all items in measurement model are statistically significant. Based on the analysis, all items are statistically significant as indicated in the following table of regression weights. In addition, convergent validity also could be verified through value of AVE. The value of AVE should be greater or equal to 0.5 in order to achieve convergent validity. The value of AVE for Acquisition and Evaluation are 0.74 and 0.66 respectively whereas value of AVE for Planning and Acceptance are 0.46 and 0.43.

Table 3.5
Regression Weights

			Estimate	S.E.	C.R.	P	Label
VM	<---	Planning	1.000				
FU	<---	Planning	.939	.154	6.106	***	par_1
OS	<---	Planning	1.074	.157	6.838	***	par_2
RF	<---	Planning	1.010	.201	5.023	***	par_3
PB	<---	Planning	1.395	.198	7.036	***	par_4

Table 3.5, continued
Regression Weights

			Estimate	S.E.	C.R.	P	Label
FS	<---	Acceptance	1.000				
PA	<---	Acceptance	1.256	.340	3.689	***	par_5
WP	<---	Acquisition	1.000				
PP	<---	Acquisition	.978	.080	12.242	***	par_6
FR	<---	Evaluation	1.000				
WC	<---	Evaluation	1.172	.113	10.334	***	par_7
PC	<---	Evaluation	1.228	.122	10.043	***	par_8
EM	<---	Evaluation	1.118	.130	8.603	***	par_9

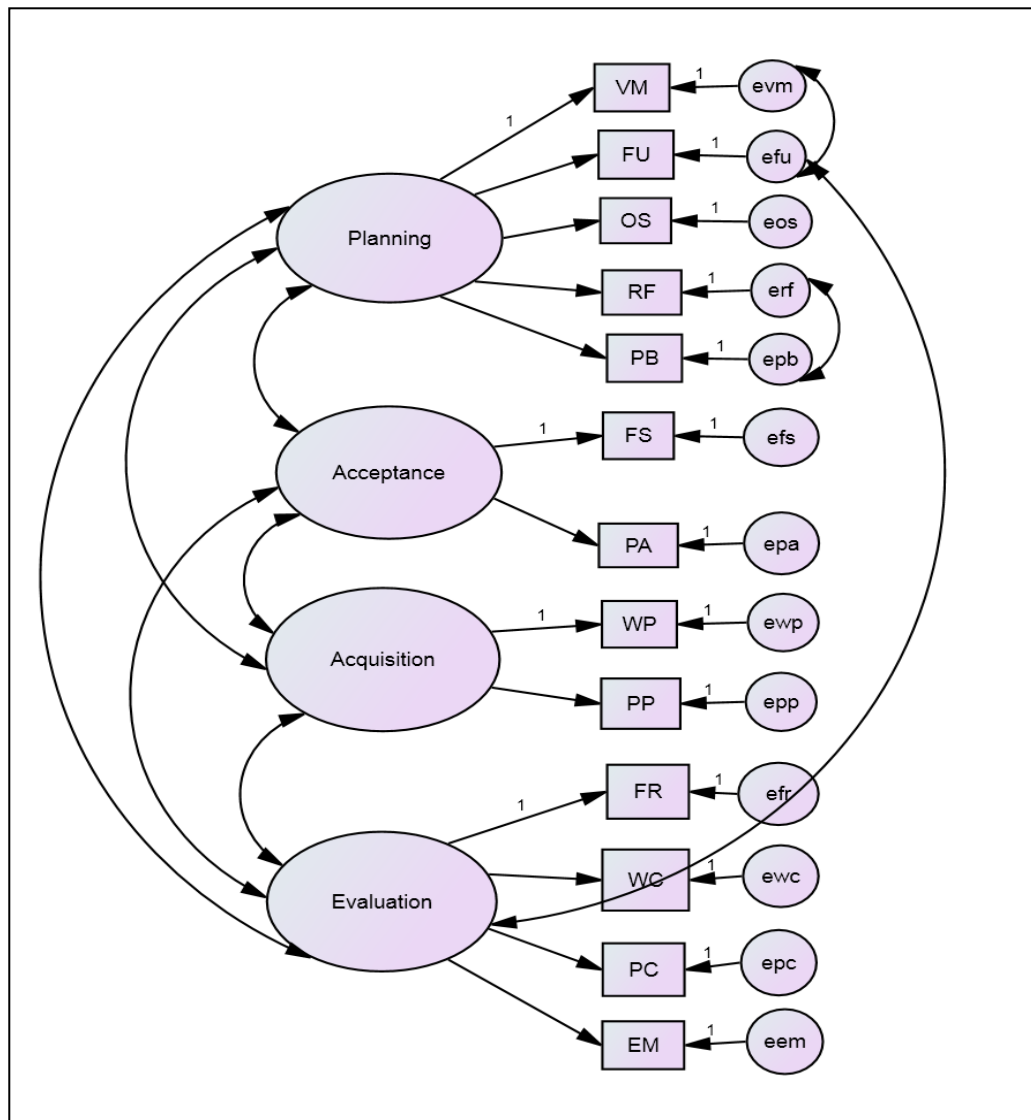


Figure 3.5: The re-specified measurement model

For construct validity, the following Table 3.6 shows that index value for RMSEA, GFI, CFI and Chisq/df have achieved the required level. It indicates that the measurement model have improved after the re-specification and are able to achieve

absolute fit, incremental fit and parsimonious fit accordingly. By convention, the level of acceptance for GFI and CFI is 0.9 and above whereas the value of RMSEA should be less than 0.08 in order to be considered as good fit (Bentler & Bonett, 1980; Hooper, Coughlan, & Mullen, 2008). The Parsimonious fit could also be achieved if the value of Chisq/df is below 5.0(Marsh & Hocevar, 1985).

Table 3.6
The Fitness Index for Measurements Model

Name of category	Name of Index	Index value	Comments
1.Absolute fit	RMSEA	0.059	The required level is achieved
Absolute fit	GFI	0.905	The required level is achieved
2. Incremental fit	CFI	0.974	The required level is achieved
3. Parsimonious fit	Chisq/df	1.412	The required level is achieved

Furthermore, discriminant validity also has been improved as three correlated pairs have been set to be as “free parameter estimates”. However, the results stated shows that the measurement model has less discriminant validity since the square root of AVE for the latent constructs is lower than the value of correlation between the respective constructs. The following Table 3.7 gives the CFA results of the pooled measurement model followed by the table 3.8 of discriminant validity.

Table 3.7
The CFA Results

Construct	Item	Factor Loading	Cronbach Alpha	CR	AVE
Planning	VM	0.63	.823	0.806	0.461
	FU	0.58			
	OS	0.78			
	RF	0.54			
	PB	0.82			
Acceptance	FS	0.43	.490	0.578	0.429
	PA	0.82			
Acquisition	WP	0.87	.853	0.850	0.740
	PP	0.85			
Evaluation	FR	0.78	.885	0.887	0.663
	WC	0.87			
	PC	0.85			
	EM	0.75			

Table 3.8
Discriminant Validity

Construct	Planning	Acceptance	Acquisition	Evaluation
Planning	0.68			
Acceptance	0.68	0.65		
Acquisition	0.90	0.81	0.86	
Evaluation	0.83	0.65	0.91	0.81

In addition to validity, reliability in Structural Equation Modeling could be measured by three different ways that are internal reliability, construct reliability (CR) and Average Variance Extracted (AVE). In SEM, reliability is measurement used to know the extent of how reliable is the said measurement model in measuring the intended latent construct (Zainuddin Awang, 2012). Internal reliability is achieved when the value of Cronbach Alpha is similar or more than .7. Then, the minimum value of CR should be .6 in order to achieve construct reliability. Construct reliability measure the internal consistency of the measured variables that represent the latent constructs. Furthermore, the required minimum Average Variance Extracted (AVE) is .5 which indicates the average percentage of variation explained by the items in a construct. In this research, the values of CR and AVE have been calculated manually based on the given formula:

$$AVE = \sum K^2 / n$$

$$CR = (\sum K)^2 / [(\sum K)^2 + (\sum 1 - K^2)]$$

K = factor loading of every item and,

n = number of items in a model

Based on the previous table of CFA results, the value of Cronbach Alpha for Planning, Acquisition and Evaluation are more than 0.7 which indicate its internal reliability. Only Acceptance is considered to has low internal reliability with the value of Cronbach Alpha of .490. Similarly, all the three latent constructs also have high construct reliability (CR) that are .8064 for Planning, .8504 for Acquisition and .8867 for Evaluation. Finally, the calculation on Average Variance Extracted shows that

Acquisition and Evaluation have high value of .7397 and .6626 respectively. However, Planning and Acceptance shown lower value of AVE but still close to the minimum value of .5.

Furthermore, assessment of normality also should be done prior to the process of modelling the structural equation model. The following table 3.9 shows the normality assessment for every item involved in measurement model.

Table 3.9
Assessment of Normality

Variable	min	max	skew	c.r.	kurtosis	c.r.
EM	3.300	5.000	-.578	-2.565	-.553	-1.226
PC	3.048	5.000	-.756	-3.352	.044	.097
WC	3.444	5.000	-1.267	-5.620	.953	2.113
FR	3.500	5.000	-1.454	-6.449	1.460	3.238
PP	3.625	5.000	-2.195	-9.733	4.278	9.485
WP	3.692	5.000	-1.660	-7.361	2.072	4.594
PA	2.875	5.000	-1.412	-6.260	1.998	4.431
FS	2.429	5.000	-.011	-.047	-.659	-1.460
PB	3.333	5.000	-.568	-2.517	-.501	-1.110
RF	3.250	5.000	-.850	-3.769	-.176	-.391
OS	3.500	5.000	-.719	-3.189	-.061	-.136
FU	3.444	5.000	-.456	-2.021	-.775	-1.719
VM	3.444	5.000	-.711	-3.154	-.263	-.582
Multivariate					21.401	5.886

The measures of univariate skewness indicate the normality assessment for every item. The measures should fall between the ranges of -1.0 to 1.0 in order to be determined as normal distribution. Based on the table, eight items have normal distributions that are EM, PC, FS, PB, RF, OS, FU and VM. Similar with measures of skewness, the univariate kurtosis of the distribution should fall between -1.0 and 1.0 to be reasonably close to normal. In addition, normality could also be assessed by referring to the value of multivariate kurtosis which reflects the multivariate normality distribution for data set.

3.4 Research Population and Samples

3.4.1 Phase of Need Analysis

This phase was basically conducted for the purpose of gaining some views on the relevant needs in the implementation of the profile. The population of this first phase covers all principals or head teachers in Malaysia who are managing the schools with guided financial autonomy which includes schools of PTj level, cluster schools and high performing schools (SBT). They are the ones who are at the highest rank in the school organization and accountable in the management of school finance

3.4.1.1 Sample Size

In order to decide on the amount of participants of this phase, few previous researches have been analysed to reach at the best sample size. Merriam (2009) mentioned that the size for purposeful sampling is determined by informational consideration. No additional sample is needed in situation where the data has reached the saturation level if the purpose is to maximize information. Nevertheless, Dukes (1984) has suggested 3 to 10 subjects in the phenomenology study in order to reach a satisfied level of information (Creswell, 2007). Thus, for the requirement of this study researcher has chosen 10 principals or head teachers from the schools with guided financial autonomy in the Klang Valley to become the participants.

3.4.1.2 Sample Criteria

In performing this qualitative study, the sample was selected through a non-random purposeful sampling which was based on the specific selection of the participants that could best answer the research objectives. It is essential for selection criteria to be determined first, in order to provide an information-rich findings (Merriam, 2009). Hence, researcher has considered 10 principals or head teachers from schools with

guided financial autonomy in the Klang Valley who were fulfilling the specific following characteristics:

- (i) Has at least obtained a bachelor degree;
- (ii) Served as principal for more than five years in the PTj school/cluster school/high performing school; and
- (iii) Served in the schools that have been recognized as PTj schools/cluster schools/high performing schools for more than five years.

The Table 3.10 shows the information of participants for the study of this phase:

Table 3.10
Details of Participants for Phase of Needs Analysis

Participants	Gender	Type of school	Years of experience in school with guided financial autonomy
Principal 1	Male	PTj school	9
Principal 2	Male	PTj school	10
Principal 3	Female	PTj school	6
Principal 4	Male	PTj school	7
Principal 5	Male	PTj school	8
Principal 6	Male	Highperforming school (SBT)	10
Principal 7	Male	High performing school (SBT)	9
Head teacher 8	Female	High performing school (SBT)	6
Principal 9	Female	High performing school (SBT)	7
Principal 10	Female	Cluster school	11

3.4.1.3 Profile of Participants

In this phase, 10 school leaders from school in Klang Valley (Selangor, Kuala Lumpur, Putrajaya) have been selected to become participants. 9 of them were excellent principals who lead the secondary schools and only 1 of them is excellent head teacher. All of these principals/head teacher were selected from three category of school that are school of PTj level (responsibility centre), high performing school (SBT) and also cluster school. There were selected based on the specific criteria and known to have vast experienced in handling school financial management particularly in the school with

guided financial autonomy. The profile of participants in this phase is presented in Table 3.11:

Table 3.11

Profile of Participants for Phase of Need Analysis

Type of school	Designation	Total
School of PTj level (Responsibility Centre)	Excellent principals	5
Cluster school	Excellent principal	1
High performing school (SBT)	Excellent principals	3
	Excellent head teacher	1
Total		10

3.4.2 Phase of Profile Design

Delphi method was applied as research method to collect and distil the judgements of experts using a series of questionnaires together with their feedbacks. As stated by Loo (2002), this method requires a panel of subject-matter experts to make decisions on certain important things. Therefore, the participant selection was based on level of expertise and vast knowledge in school finance. Care and attention need to be devoted to select the best ones because the failure to do that would resulted in inappropriate findings of the profile developed.

3.4.2.1 Sample Size

In order to decide on the amount of participants of this study, previous researches have been analysed to reach at the best sample size. Linstone and Turoff (2002) suggested between 5 to 10 experts in order for the study to reach the specific objectives. Whereas Gordon (2008) stated that the usual numbers of experts selected are between 15 to 35 people to guarantee for comprehensive and reliable research findings. By considering the related factors, the decided number of participants for this Delphi study was 15 experts in the area of school finance in Malaysia.

The 15 experts that became the sample for this study consisted of 2 academicians from the public higher learning institutions (IPTA) that have expertise in

the area of school finance, 2 academicians from Institut Aminuddin Baki (IAB), Genting Highland which is the training institute for management and educational leadership in Malaysia, 3 auditors from the Internal Audit Division, Ministry of Education, 5 excellent principals, 2 excellent head teachers from schools with high performance in school financial management and 1 school inspectorate who specialized in monitoring the subject of Accounting.

3.4.2.2 Sample Criteria

Careful considerations also need to be taken in the selection of the experts. Skulmoski, Hartman and Jennifer (2007) while reviewing the criteria for the Delphi sample, suggested the participants with wide knowledge and experience in the area being researched, capacity and willingness to participate, sufficient time for the study and also communication skills. In line with that, this study has used the purposeful sampling procedure with a combination of both the theorists and practitioners to bring a comprehensive view and findings on this study. Careful consideration was given on the specific criteria for recognition as the experts whom the participants have to fulfil the following criteria that are:

- (i) The individual has experiences, knowledge and skill in the area of school finance for more than 10 years;
- (ii) The individual has been working in school and involved in the school financial management for more than 10 years; and
- (iii) The individual is ready and capable to join 2 or more rounds of the Delphi method.

Hence, 15 individuals from various jobs that consist of both theorists and practitioners have been identified and believed to have capability in providing credible findings and results. The details of the 15 experts are shown in the following Table 3.12:

Table 3.12

Details of Participants for Phase of Profile Design

Experts	Gender	Designation	Years of experience in school financial management
Expert 1	Female	Auditor	12
Expert 2	Female	Auditor	13
Expert 3	Female	Excellent Head Teacher	19
Expert 4	Male	Auditor	11
Expert 5	Male	Professor - University	25
Expert 6	Male	School inspectorate	19
Expert 7	Female	Excellent Lecturer - IAB	11
Expert 8	Male	Excellent Principal	18
Expert 9	Male	Excellent Principal	23
Expert 10	Male	Excellent Lecturer - IAB	15
Expert 11	Female	Excellent Principal	20
Expert 12	Female	Excellent Principal	21
Expert 13	Female	Excellent Head Teacher	15
Expert 14	Female	Excellent Head Teacher	13
Expert 15	Male	Lecturer - University	20

3.4.2.3 Profile of Participants

The experts comprised of both theorists and practitioners in order to bring fair view and opinion on the best content of the effective school-based financial management profile.

The following table listed the experts involved in phase of profile design:

Table 3.13

Profile of Participants/Experts in Phase of Profile Design

Designation	Total
Professor	1
Excellent lecturers (IPTA and IAB)	3
School inspectorate	1
Auditors	3
Excellent principals	4
Excellent head teachers	3
Total	15

The group of theorists consisted of academician (professor and lecturers), auditors and also the school inspectorate. The academicians selected in this study were the experts from public higher learning institutions and Institut Aminuddin Baki (IAB), Genting Highland which is the government leadership training centre for the school leaders in Malaysia. Then, all of the auditors were senior auditors who currently serve in the

Internal Audit Division, the Ministry of Education. All of them have many years of experience in auditing different types of schools in Malaysia and also the Responsibility Centre in different Government's sections. In addition, one school inspectorate from the state of Selangor was selected to become an expert in this study to give wider and multiple views of school-based financial management practices especially in the context of effectiveness measurement.

The group of practitioners absolutely selected from people who were directly handling the school finance. Four excellent principals and three excellent head teachers agreed to share their vast experience and contribute to the development of the profile. Four of them currently lead the high performing schools (SBT), two from the cluster schools and the other one from the excellent daily primary school. All of them have more than fifteen years of teaching and school administrative experience particularly in managing the school finance. Furthermore, they also received additional trainings for the school management such as from IAB and other institutions inside and outside of the country.

3.4.3 Phase of Profile Evaluation

The survey done in the phase of profile evaluation was conducted for the purpose of evaluating the developed profile. This was supported by the view from Brady (1995) who agreed that a firm theory, profile or model is actually created through the evaluation process after its designation. In conducting the evaluation phase, researcher has considered the group of school with excellent financial performance. This was to ensure a valid evaluation on the profile being design thus enable the production of an effective school-based financial management model that could bring benefit in the future. Therefore, the population identified in this phase was the school leaders (principal/head teacher or any principal assistants) of cluster schools in Malaysia which was the group of school that was identified to have excellent performance in their

cluster. Cluster schools are the group of school in Malaysia which was formally awarded by government with guided autonomy to apply the school based management involving finance and physical resources, school management, human resources, curriculum and co-curriculum.

3.4.3.1 Sample Size

Since the population size of the cluster schools in Malaysia is 170 schools, the researcher decided to take all the population for being the sample for this phase. This could gave better results of the survey and genuinely reflect the school-based financial management practices uphold by them. Therefore, the targeted respondents were the principal/head teachers of cluster schools or could be substituted with any of their assistants as the acting principal. Table 3.14 listed the number of respondents from cluster schools in Malaysia according to school category:

Table 3.14
Number of Respondents According to Category of School

Category of school	Number
1. Daily Secondary School (SMH)	68
2. Daily Primary School (SK)	43
3. Boarding school (SBP)	21
4. Islamic Religious Secondary School (SMKA)	16
5. Sekolah Jenis Kebangsaan (Chinese/Tamil)	11
6. Technic/Vocational school	7
7. Special Education school (SKPK)	3
8. Sport School	1
9. Others	-
Total	170

3.4.3.2 Sample Criteria

The selection of participants in this survey was based on non-random purposeful sampling due to the certain needs of this study. This is in line with Creswell (2008) as selection requires the participants who already understood and experienced the phenomenon being studied for the purpose of achieving the targeted goal. For the purpose of evaluating the designed profile, the chosen samples were school leaders from

schools that practicing school based financial management and proven to be excellent in their school management and overall achievement. The term ‘school leaders’ in this study referred to principal or head teachers and could be replaced by any of his/her assistant as the acting principal/head teachers. Principals of cluster schools were identified to fulfil the required criteria for becoming the sample of the phase of evaluation. There were the ones who ranked as the top school managers and supposedly to have vast knowledge in the area of school financial management.

3.4.3.3 Sample Location

Table 3.15 shows the number of respondents from cluster schools in Malaysia according to states. Since the sample of this study was taken from the whole population, all cluster schools from 13 states and 3 Federal Territories in Malaysia were been involved. The states were Johor, Melaka, Negeri Sembilan, Selangor, Perak, Pulau Pinang, Kedah, Perlis, Kelantan, Terengganu, Pahang, Sabah, Sarawak and the Federal Territories of Putrajaya, Kuala Lumpur and Labuan. All of these states consisted of schools from both categories of urban and rural areas.

Table 3.15
Number of Respondents According to States/Federal Territory

	States/Federal Territory	Number
1.	Johor	20
2.	Malacca	9
3.	Negeri Sembilan	9
4.	Selangor	14
5.	Perak	14
6.	Penang	11
7.	Kedah	11
8.	Perlis	4
9.	Kelantan	14
10.	Terengganu	14
11.	Pahang	16
12.	Sabah	10
13.	Sarawak	10
14.	Federal Territory-Kuala Lumpur	10
15.	Federal Territory-Putrajaya	2
16.	Federal Territory-Labuan	2
	Total	170

3.4.3.4 Profile of Respondents

Phase of profile evaluation involved survey conducted to all school leaders of cluster schools in Malaysia (Peninsular Malaysia, Sabah, Sarawak and Federal Territories). 119 school leaders have responded to the mail survey from the total of 170 schools in the list. The profile of all respondents and schools were presented in Table 3.16 and Table 3.17:

Table 3.16

Demographic Profile of Respondents in Phase of Profile Evaluation

Demographic profile	Total	
	Numbers	Percentage (%)
Administrative position		
Principal/head teacher	80	67.2
Senior assistant	39	32.8
Total	119	100.0
Sex		
Male	65	54.6
Female	54	45.4
Total	119	100.0
Races		
Malay	97	81.5
Chinese	13	10.9
Indian	5	4.2
Others	4	3.4
Total	119	100.0
Ages		
25 and below	0	0
26 – 35	0	0
36 – 45	9	7.6
46 and above	110	92.4
Total	119	100.0
Highest academic qualification		
PhD	0	0
Master degree	31	26.1
Bachelor degree	62	52.1
Diploma	21	17.6
Others	5	4.2
Total	119	100.0

Table 3.16, continued
Demographic Profile of Respondents in Phase of Profile Evaluation

Demographic profile	Total	
	Numbers	Percentage (%)
Financial experiences		
Less than a year	3	2.5
1 – 5 years	34	28.6
6 – 10 years	30	25.2
11 – 15 years	25	21.0
16 – 20 years	12	10.1
More than 20 years	15	12.6
Total	119	100.0

Table 3.16 displays information on administrative position, sex, race, age, highest academic qualification and school financial experiences of respondents in the form of frequencies and percentages. From the total of 119 respondents, 80 principals or head teachers have answered the questionnaire whereas 39 of them were replaced by their senior assistants. It means that the questionnaires were answered by the highest priority school leaders at the percentage of 67.2 and the acting positions of only 32.8 percent. According to gender consideration, more than half of the respondents were male which constituted of 54.6 percent. The balance of 45.4 percent was answered by female school leaders with a number of 54 respondents.

The highest number of race involved in the survey is Malay which comprised of 97 respondents or 81.5 percent followed by Chinese and Indian. The total of Chinese respondent was 13 (10.9%) and Indian was 5 (4.2%). The balance of 4 respondents involved in this study is the native people of Sabah and Sarawak which comprised of only 3.4 percent of the total respondents. The profile of respondents' ages was classified into four categories. The survey was significantly answered by school leaders with the age of 46 and above with the number of 110 respondents or 92.4 percent and only 9 or 7.6 percent respondents fell under the category of ages between 36 and 45. Nevertheless, none of them fell under the first two categories that are the group of 25 and below and the group between 26 to 35 years old

Another item in the demographic profile is the highest academic qualification of respondents. Most of them are the holders of Bachelor degree with the stated number of 62 respondents or 52.1 percent while none of them obtained Ph.D degree. The next highest qualification is Master degree followed by Diploma and other lower qualification. Some 31 school leaders hold the Master qualification and 21 school leaders got Diploma qualification with the percentage of 26.1 and 17.6 accordingly. Only 5 people stated the highest qualification of lower than Diploma.

Finally, the demographic profile gathered in the survey is on the period of school financial experience held by respondents. The total years of experience were grouped into six categories with the highest group was the respondents with 1 to 5 years of experience that is 34 people or 28.6 percent; 30 people had experience between 6 to 10 years (25.2%) whereas 25 people had experience between 11 to 15 years (21.0%), and 15 respondents stated the longest period of experience which is more than 20 years (12.6%); the least number of respondents was the group with less than a year experience that is 3 people (2.5%). The demographic profile revealed that most of the respondents were considered to have high capability in understanding the nature of school financial management thus answering the questionnaire to their very best knowledge.

Table 3.17 shows the profile of cluster schools participated in the survey which constituted information on the year of nomination as cluster school, type of school and also the school location. 40 schools or 33.6 percent nominated in year 2011 were the group of school with the highest participation followed by schools nominated in the year 2009 of 32 respondents or 26.9% percent. Schools nominated in year 2007 stated the participation of 25 respondents (21.0%) whereas schools nominated in year 2008 stated 12 respondents (10.1%). The two lowest participations are the cluster schools nominated in year 2012 and year 2010 with participation of 8 respondents (6.7%) and 2 respondents (1.7%) respectively.

Table 3.17

Profile of Cluster Schools Involved in Phase of Profile Evaluation

School profile	Total	
	Numbers	Percentage (%)
Year of nomination as cluster school		
2007	25	21.0
2008	12	10.1
2009	32	26.9
2010	2	1.7
2011	40	33.6
2012	8	6.7
Total	119	100.0
Type of school		
Primary school (SK)	28	23.5
Secondary school (SMK)	46	38.7
Boarding school (SBP)	19	16.0
Chinese/Tamil government-aided school	6	5.0
Islamic secondary school	13	10.9
Technical/vocational school	3	2.5
Special education school	3	2.5
Sport school	1	0.8
Total	119	100.0
School location		
Urban	76	63.9
Rural	43	36.1
Total	119	100.0

Based on the collected data, there were eight types of schools included in the cluster school. The highest number of respondent was represented by daily secondary school which is 46 or 38.7 percent of them. 28 (23.5%) of school leaders from daily primary schools have participated in the survey followed by school leaders from boarding schools (SBP) with 19 respondents (16.0%). The other types of schools involved were Islamic secondary schools (SMKA) with percentage of participation of 13 respondents (10.9%), Chinese/Tamil government-aided school with percentage of 6 respondents (5.0%) and Technical/Vocational schools with 3 number of respondents (2.5%). This was similar with Special education school which were represented with 3 respondents (2.5%) too and followed by single respondent from Sport school with the percentage of 0.8.

With respect to the location of school, 63 per cent principals are from urban schools. The rest of them were the school leaders from schools located in rural area with 43 respondents or represented by 36.1 percent from the total samples. From all the information about the respondents' profile in all phases, the following findings presented will be better understood and comprehended in order to bring answers to all research questions.

3.5 Data Collection Procedures

3.5.1 Phase of Needs Analysis

The whole research process began with the permission granted by the higher authority through the formal letter of consent produced by the Division of Educational Policy Planning and Research, Ministry of Education (BPPDP) dated 25th May 2011. It then followed with the letter of consent from the State Education Department of Selangor dated 1st June 2011 to enable researcher to have the interview sessions with participants at schools. For the phase of need analysis, 10 principals and head teachers in Klang Valley were selected as the research sample.

Therefore, they were contacted personally through mail and further confirmed by telephone call to obtain their acceptance for becoming participants in this phase. Then, the researcher has set for the suitable times and places at the principals' schools to conduct the interview session at the convenient of each of them. All the interview sessions were equipped with audio recorder (MP3) to record the discussion for later purpose of transcription. Researcher was also prepared with interview protocol, interview summary sheet and blank memo to facilitate the process of note taking. All the interview session approximately took about 45 minutes to 1 hour and 30 minutes with all of them were successfully organized in the school main offices.

3.5.2 Phase of Profile Design

For the second phase of profile design, the selected experts were initially briefed on the Delphi method and invited to participate during the first contact. They were assured of anonymity where none of their statements would be attributed to them by name. Since the process involves a few rounds of study, the agreement by all participants to give a commitment throughout the study was important in order to ensure a rigorous data finding and good end results. The first round involved the interview session with a panel of 15 experts chosen based on the previously mentioned criteria. Therefore, the similar processes as the first phase were taken with all the sessions being recorded from the permission granted by the participants.

The second round of Delphi method involved the use of questionnaire instrument for data collection. All the 15 experts were contacted again and all of them have agreed to continue their participation in this study. The questionnaires were passed by hand and all of them were given a maximum period of two weeks to return their answers. This was to ensure ample time for them to give feedback and also provide any suggestions or additions for improving the questionnaire. Following completion of analysis for the second round, the questionnaire for third round was prepared shortly. It was distributed to the experts by hand similar as the process in second round. In this round, participants were given opportunity to reconsider their answer in the previous round and viewed the answers from other experts. After two weeks, the participants were expected to be ready with their fully answered questionnaire in order to be collected by the researcher. Table 3.18 shows the dates of studies undertaken in phase of profile design:

Table 3.18

Dates of Three Round Studies Undertaken in Phase of Profile Design

Experts	Date of round 1 (interview)	Date of round 2 (questionnaire)	Date of round 3 (questionnaire)
Expert 1	24 th October 2011	2 nd May 2012	1 st July 2012
Expert 2	24 th October 2011	2 nd May 2012	1 st July 2012
Expert 3	27 th October 2011	2 nd May 2012	4 th July 2012
Expert 4	28 th October 2011	3 rd May 2012	1 st July 2012
Expert 5	31 st October 2011	7 th May 2012	3 rd July 2012
Expert 6	1 st November 2011	3 rd May 2012	1 st July 2012
Expert 7	4 th November 2011	3 rd May 2012	2 nd July 2012
Expert 8	14 th November 2011	4 th May 2012	5 th July 2012
Expert 9	17 th November 2011	7 th May 2012	3 rd July 2012
Expert 10	18 th November 2011	3 rd May 2012	4 th July 2012
Expert 11	29 th November 2011	5 th May 2012	1 st July 2012
Expert 12	30 th November 2011	7 th May 2012	4 th July 2012
Expert 13	1 st December 2011	8 th May 2012	2 nd July 2012
Expert 14	15 th December 2011	4 th May 2012	2 nd July 2012
Expert 15	22 th December 2011	4 th May 2012	3 rd July 2012

3.5.3 Phase of Profile Evaluation

The phase of evaluation was conducted through mail survey to the school leaders of cluster school all over Malaysia. The questionnaires were sent out simultaneously on 17th October 2012 by mail to all the principals together with an invitation letter and the letter of consents granted by the BPPDP, Ministry of Education and the State Education Department. They were given with a period of 3 weeks to complete the questionnaires starting from the day they receive the mail. In addition, they were supplied with an empty stamped envelope to facilitate the process of posting it back to the researcher. The Table 3.19 stated the date of letter of consents been received from all State Education Departments in Malaysia.

Table 3.19

Dates of Letter of Consent by State Education Departments

No	Letter of Consent	Date
1.	Johor	8 th October 2012
2.	Malacca	21 st September 2012
3.	Negeri Sembilan	24 th September 2012
4.	Selangor	1 st June 2011
5.	Perak	1 st September 2011
6.	Penang	21 st September 2012

Table 3.19, continued

Dates of Letter of Consent by State Education Departments

No	Letter of Consent	Date
7.	Kedah	8 th October 2012
8.	Perlis	27 th September 2012
9.	Kelantan	25 th September 2012
10.	Terengganu	8 th October 2012
11.	Pahang	24 th September 2012
12.	Sabah	15 th October 2012
13.	Sarawak	11 th October 2012
14.	Federal territory-Kuala Lumpur	21 st September 2012
15.	Federal territory-Putrajaya	20 th September 2012
16.	Federal territory-Labuan	21 st September 2012

However, from the 170 distributed questionnaires, only 119 leaders of cluster schools in Malaysia have returned back the questionnaires. The less number of questionnaire responses probably due to some barriers faced by rural schools in term of communication problems. Therefore, the response rate of this phase was recorded at 70% after the given period of 3 weeks and the necessary actions taken by the researcher. The 70% response rate was considered acceptable for the mail survey as accordance to Babbie (1990), Dillman (2007) and Schutt (1999) due to the certain difficulties faced in mail survey. Whereas for Fincham (2008), 60% response rate should become the goal for every researchers in doing survey for the purpose of publication in journal. Even in the determination of required sample size, Krejcie and Morgan (1970) suggested 118 number of samples for population amounted to 170 for a 95% confident level.

3.6 Data Analysis Procedures

The data analysis was done to change the data into useful information that can be used to achieve the objectives of the study. Both the quantitative and qualitative data were not only recorded but also reported either in the form of chart, graph, numbers or words in order to be understandable to all readers. The analysis of data for this study were based on the type of data collected either it was quantitative or qualitative. Specific

software was also used for certain phases in the research in order to facilitate the researcher in analysing the collected data.

3.6.1 Phase of Needs Analysis

For the phase of need analysis, qualitative study involved the process of finding and arranging the collected data systematically for the purpose of reporting the study meaningfully. From the study that has been done, data that have been recorded using MP3 were being transcribed to ensure the accurate information was given besides maximum understanding on the data. The transcription process was facilitated by the use of Microsoft Word 2010 and further analysed manually according to specific procedures.

Then, the process of coding took place which was important for the arrangement and categorisation of data. Any important matters that have been mentioned by participants were marked with specific codes in the transcript which represented specific category and theme of the data. Since only one method which is interview has been used to collect data, researcher decided to analyse the data manually instead of using any Computer-Assisted Qualitative Data Analysis Software (CAQDAS) such as NVivo or Transana for the process of coding and data interpretation. As mentioned by Basit (2003), the choice of using manual or electronic tools in data analysis depends on the size of the project, the fund and the time available and also the inclination and the expertise of the researcher.

After that, the coded transcripts were then transferred to the first verbal matrix which contained the column of code, category labelled and exact excerpts. It was done by copying the relevant excerpts from the original transcripts to the corresponding column. Both the transcript file and the matrix file were opened simultaneously to provide easier transfer of the relevant excerpts. Basically, every transcript was arranged

for its individual matrix in order to show clear and distinct categories that emerge from every transcript. Table 3.20 shows the extract of the first verbal matrix.

Table 3.20

Example of First Matrix in Phase of Need Analysis

Code	Category/memos	Excerpts
TC	Teacher	R: Then, who is going to arrange for the school budget? P: Hmmm... Senior subject teacher will lead the meeting. Others are comprised of few teachers acting as the head of subjects and they usually have it once in every 3 month.(F1P3: 25 – 27)

Then, the second matrix was created for every transcript where the excerpts in the first matrix were grouped according to the areas of inquiry or the research questions. Three areas of inquiry were: (i) importance of study, (ii) people involve in school-based financial management and (iii) needs required. The similar form of table was created as in the first matrix which contained three columns with headings created for the three groups of research questions. The extract of the second matrix was shown in the Table 3.21.

Table 3.21

Example of Second Matrix in Phase of Need Analysis

Code	Category & definition	Excerpts
People Involved In SBFM		
TC	Teacher	R: Then, who is going to arrange for the school budget? P: Hmmm... Senior subject teacher will lead the meeting. Others are comprised of few teachers acting as the head of subjects and they usually have it once in every 3 month.(F1P3: 25 – 27)

The analysis process was end up were themes and sub-themes from all transcripts were combined and organized in one main matrix. The main matrix developed was in the form similar with the second matrix, only that the headings or the area of inquiries contained all relevant excerpts from all manuscripts that have been

analysed. Themes and sub-themes emerged from all data were compared and refined to ensure that they were mutually exclusive from each other. Since the themes were developed based on area of inquiries of this study, no redundancy and repetition was found at this stage.

3.6.2 Phase of Profile Design

The Delphi method in the phase of profile design has undergone both the quantitative and qualitative data analysis.

3.6.2.1 First round

The data for interview session in first round was analysed in qualitative manner similar in which the first phase has been carried out. However, this process was utmost important since the results of the data analysis would become the basis in the construction of questionnaires for the second and third round. The first stage of analysis process began with the preparation of transcript from the recorded interview session. Any supporting notes from interview summary sheet were also considered including any special notes that reflect the way the experts talked. Researcher has referred to the Jefferson notation in assisting the note taking process during the interview session. Thus, these notes have helped on describing meaning on certain statements made by participants and brought more understanding during the data analysis process.

The next stage of analysis involved the process of coding which is the process of dividing the data into meaningful units or segments by using certain codes. It was started with open coding where any significant data on transcript were randomly coded for categorizing them into certain groups or themes. Then, axial coding was done to help connecting the various data categories besides subdivided it into smaller theme. From the various codes established during the coding process, matrix was constructed for organizing the data into a proper table. The process was organized in the Excel file

which contained three categories of matrixes that were first matrix, second matrix and the main matrix.

The first and second matrix was done for every transcript. In the first matrix, the codes given to sentences or phrases were listed down according to its categories. Then, it was further refined and condensed in order to prepare for the real categories and to avoid any redundancy. Then, in the second matrix, all the categories were grouped according to larger categories or functions. Therefore few related categories would be grouped under similar larger categories which could further satisfy the area of inquiry of this phase. The example of the first matrix and the second matrix in the phase of profile design is illustrated in the Table 3.22 and Table 3.23 respectively:

Table 3.22

Example of First Matrix in First Round of Phase of Profile Design

Code	Category/memos	Excerpts
EM	Effectiveness measure	R: Regarding the effectiveness measurement such as KPI, what is your opinion on the necessary measurement that should be taken by school for the effectiveness of school financial management? P: KPI is for financial management. That's what audit done. We have five control procedures such as acceptance control, look at their money collections, especially on how they manage the collection, all records and also all the reports. Then we have expenditure control too. (F2P1: 306– 312)

Table 3.23

Example of Second Matrix in First Round of Phase of Profile Design

Code	Category & definition	Excerpts
Financial Management Effectiveness Measures		
EM	Effectiveness measure	R: Regarding the effectiveness measurement such as KPI, how is your opinion on the necessary measurement that should be taken by school for the effectiveness of school financial management? P: KPI is for financial management. That's what audit done. We have five control procedures such as acceptance control, look at their money collections, especially on how they manage the collection, all records and also all the reports. Then we have expenditure control too. (F2P1: 306– 312)

The final stage of the data analysis of first round was the combination of second matrix of all transcripts in one main matrix. The main matrix poses the similar headings as the second matrix only that it showed the excerpts of all 15 transcripts from all informants under the similar categories and area of inquiries. With the completion of the main matrix, researcher then managed to identify the themes and subthemes of the study which then recognized to be the practices, elements and functions of the profile of effective school-based financial management in Malaysia. Table 3.24 shows the example of the main matrix done for the analysis.

Table 3.24
Example of Main Matrix in First Round of Phase of Profile Design

Code	Category & definition	Excerpts
FINANCIAL MANAGEMENT EFFECTIVENESS MEASURES		
EM	Effectiveness measure	<p>Expert 1: R: Regarding the effectiveness measurement such as KPI, how is your opinion on the necessary measurement that should be taken by school for the effectiveness of school financial management? P: KPI is for financial management. That's what audit done. We have five control procedures such as acceptance control, look at their money collections, especially on how they manage the collection, all records and also all the reports. Then we have expenditure control too. (F2P1: 306– 312)</p>
EM	Effectiveness measure	<p>Expert 4: R: Then, when we talk about effectiveness index, how school is going to measure its effectiveness in school based financial management? P: That's what they have one system called SKPK, Sistem Kecemerlangan Pengurusan Kewangan. It's mean, it was designed by the auditors and they will have online connection with schools. Schools will answer the audit questions which they then receive mark for every question. (F2P4: 301– 306)</p>

3.6.2.2 Second round

For the second and third round of Delphi method, quantitative data analysis was applied and the descriptive statistical in the form of Measures of Central Tendency were used. Mod and median were initially calculated to rate on the average scale of answers responded by all experts whereas inter quartile range (IQR) was used to measure the consensus of all experts on the listed items. The results of the inter quartile was interpreted based on three categories as recommended by Saedah Siraj (2008).The following Table 3.25 shows the level of consensus based on the inter quartile range:

Table 3.25
Table for Inter Quartile Range Score

Consensus level	Inter quartile range (IQR)
High consensus	0.00 – 1.00
Moderate consensus	1.01 – 1.99
No consensus	2.00 and above

Following the analysis of second round, the listed items in the profile then been reshuffled to reflect the degree of consensus on the items by experts. The item with the highest consensus, mode and median would be listed on the top followed by items with lower measurement of IQR, mod and median. However, all the items were maintained for the next questionnaire of third round for bringing opportunity for experts to reconsider their opinion and make improvement on the results of the analysis.

3.6.2.3 Third round

Questionnaires in the third round consist of additional items recommended by experts in addition to the original items analyzed in the second round. Similar analysis was done including the measurement of mean, median and interquartile range with the purpose of finding new results. Nevertheless, additional analysis was carried out which was the analysis of Wilcoxon signed-rank test.

The Wilcoxon signed-rank test analysis is non-parametric test which does not assume normality in the data. It has similar aim as the analysis of *t*-test which is to find any significant differences of the answers of respondents or any change from one time point to another. In this study, the analysis of Wilcoxon signed-rank test was applied for the purpose of identifying the consistency level of the experts' opinion for both the second and third round and to identify any significant differences in their opinion.

The Wilcoxon signed-rank test was measured by the Z score which would identify whether there were 'no significant difference' or there were 'significant differences' on the results of both rounds by the experts. As suggested by Norlidah Alias (2010) and Zaharah Hussein (2008), the Z score between 0 to -1.99 indicated no significant difference on the answers given by experts between round 2 and round 3. Nevertheless, the Z score of - 2.00 and more signalled significant differences on the experts' answers between the two rounds. In other words, the experts were not consistent in their opinion and have given significant differences in their answers.

3.6.3 Phase of Profile Evaluation

Finally, the survey conducted in the phase of evaluation was analyzed quantitatively using two software that were SPSS version 19 and AMOS 20. The process involved descriptive statistical analysis of data which include frequency, percentage, mean, standard deviation and followed by Structural Equation Modelling (SEM). The analysis was done to find the level of practices of effective school-based financial management by the cluster schools and to develop the model of effective school-based financial management in Malaysia.

3.6.3.1 Analysis of descriptive statistics

The initial analysis was done for demographic profile of the survey's respondents which was presented in the form of frequency and percentage. Then, in order to find the level of practices on effective school-based financial management by cluster schools in

Malaysia, data was analysed in the form of frequencies, percentages, mean and also the standard deviation. The mean of their practices then been interpreted according to three level as shown in Table 3.26 which has been adapted from Zulkifli Awang (2012).

Table 3.26

Value of Mean Interpretation for Practice of Effective School-Based Financial Management

Mean value	Level of practices	Interpretation
1.00 till 2.49	Low	Less satisfied
2.50 till 3.79	Moderate	Moderate satisfied
3.80 till 5.00	High	Satisfied

3.6.3.2 Structural Equation Modelling (SEM)

Structural Equation Modelling (SEM) is analysis done to answer the last question in the phase of profile evaluation which is to develop the model of effective school-based financial management in Malaysia. SEM was used as a tool for model testing in order to study on the relationship among few variables in the research data through a combination of factor analysis and regression or path analysis (Chua, 2006; Hox & Bechger, 1998). The researcher will come out with the hypothesis model which will be tested based on their fitness against the data collected from respondents. Therefore, SEM was primarily known for its confirmation procedures rather than exploratory procedures of the hypothesized model.

SEM has been applied to satisfy the second objective of this phase due to several important reasons. Based on its confirmatory feature, it was used as a tool to verify the empirical data gained in the survey with the hypothesized model of effective school-based financial management. Furthermore, SEM considers several equations simultaneously contrasted to ordinary regression analysis. The relationships among variables in the profile have to be tested so that to give better picture on the elements and financial functions included in the profile developed in the second phase of profile design. In addition, the analysis of SEM using AMOS SPSS also provides the

modification indices which could generate better fitness of the model through additional relationships between variables in the modified structural equation model. Thus, SEM is considered as a comprehensive statistical approach that could evaluate the profile and further develop the best-fit model.

As described by Zainuddin Awang (2012), SEM is a powerful statistical technique with ability to perform several main statistical tasks. The tasks are such running the Confirmatory Factor Analysis (CFA), analysing multiple regression models simultaneously, estimating the correlation and covariance in a model, modelling the inter-relationships among variables in a model, analysing the path analysis with multiple dependants and also analysing regressions with multicollinearity.

SEM would identify the fitness of the variance and covariance of the collected data with the suggested model through few indicators or goodness of fit indices. These indices were presented as the Chi-Square value, Baseline Comparison, and Root Mean Square Error of Approximation (RMSEA). Descriptions of analysis properties of SEM presented for this analysis were described as Table 3.27:

Table 3.27
Description of AMOS Analysis Properties

Analysis properties	Descriptions
Maximum Likelihood Estimates	The value of Critical Ratio (C.R.) shows the significant of standardized regression weight in measurement model for every latent variable and its indicator variable. C.R. not in the range +/- 1.96 is significant at $p < 0.05$ level
Regression Weights	
Standardized Regression Weights	The high value of Standard Regression Weight in the column of Estimate shows that indicator variable could significantly represent its latent variable.
Squared Multiple Correlations	Column Estimate in the Squared Multiple Correlations show the value of explained variances for all endogenous variables in model
Modification Indices	Modification Indices (M.I.) suggest for modification indices if the results of Chi-square and RMSEA shows the hypothesized model significantly not fit with the research data. Nevertheless, any modification on the variable relationship should be backed by good theoretical consideration.

Table 3.27, continued
Description of AMOS Analysis Properties

Analysis properties	Descriptions
Chi-square of Fit	Chi-square Goodness of Fit with probability level $p < 0.05$ indicates that the hypothesized model is significantly not fit with the collected data
CMIN	CMIN (the likelihood ratio Chi-square) shows the value of Chi-square Goodness of Fit together with Degree of Freedom (DF) and its probability (P). The value is considered to be significant with $p < 0.05$ and the hypothesized model was not fit with the data.
Baseline Comparisons	Baseline Comparison consisted the value of NFI Delta1 (Normed Fix Index), RFI rho1 (Relative Fix Index), IFI Delta2 Incremental Fix Index), TLI rho2 Tucker-Lewis Fix Index) and CFI (Comparative Fix Index). Baseline Comparisons with the value of 0.90 indicated that the regression model suggested significantly fit with the collected data.
RMSEA	Root Mean Square Error of Approximation (RMSEA) with value of less than 0.06 indicates that the regression model was significantly fit with the collected data.

Basically, analysis of SEM is begins with specific theory or model that become the framework of the study. This theoretical or conceptual framework consist several variables that become foundation of analysis and is also incorporated with hypotheses in order to be tested. The variables of the study are measured using a set of items in a questionnaire and measured using either interval or ratio scale. Whereas, latent construct are the variables represent hypothetical concept of something which could not be measured directly.

In order to facilitate the analysis of SEM, AMOS software or Analysis of Moments Structure software has been used. AMOS software was selected due to its user friendly interface as compared to other similar software in its class. As supported by Zainuddin Awang (2012), the advantage of AMOS is its graphic representation of the model which requires researcher to only draw the schematic diagram without writing specific instructions through computer program. Furthermore, researcher has performed the analysis by using the bootstrap procedure. Bootstrap is identified to be one way of

dealing with small samples and non-normal data particularly in Structural Equation Modelling.

3.7 Chapter Summary

The development of profile of effective school-based financial management has been designed based on the framework of developmental study which consisted of three main phases that were the phase of need analysis, phase of profile design and phase of profile evaluation. The first phase of need analysis was conducted through interview sessions with 10 principals of schools with guided financial autonomy in the Klang Valley. Then, the second phase of this research was conducted through three rounds Delphi method consisting of the semi structured interview and the other two rounds of surveys with the panel of experts. Fifteen (15) individuals were participants based on specific criteria as an expert in school financial management in Malaysia. The result of this phase has become the constituent of the profile which then evaluated in the third phase of profile evaluations.

The profile evaluation was done through survey conducted with the cluster schools in Malaysia. The total of 119 school leaders from 170 cluster schools in Malaysia have become the sample of the study. The data had then been analyzed with Structural Equation Modelling (SEM) for developing a model of effective school-based financial management in Malaysia. The summary of research design for all phases in this study is described by the following research matrix (Figure 3.6).

Research Questions	Methodology and sample	Data analysis
<u>Phase 1: Need analysis</u> a. What is the importance of having the profile of effective school-based financial management in Malaysia? b. Who are the people responsible for implementing effective school-based financial management in Malaysia? c. What are the needs required for implementing effective school-based financial management in Malaysia?	Semi structured interview with 10 principals of schools with guided financial autonomy	Thematic qualitative data analysis
<u>Phase 2: Profile design</u> a. What are the main elements of effective school-based financial management in Malaysia agreed with the highest consensus among the panel of experts? b. What are the practices of effective school-based financial management in Malaysia agreed with the highest consensus among the panel of experts?	Delphi method Round 1: Semi structured interview Round 2 and 3: Structured questionnaires Sample for round 1, 2 and 3 are 15 experts as follows: - 2 lecturers from public higher learning institutions - 2 lecturers from IAB - 3 auditors from school audit division - 5 excellent principals and - 2 excellent head teachers from schools with excellent financial performance - 1 experienced school inspectorate	Analysis of descriptive statistics: Mod, median, inter quartile range by Words 2010. Analysis of Wilcoxon matched-pairs signed-test using SPSS version 19
<u>Phase 3: Profile evaluation</u> a. What is the level of practices of effective school-based financial management by cluster schools in Malaysia? b. What is the model of effective school-based financial management based on the Malaysian context?	Survey through distributions of questionnaires to all cluster schools in Malaysia.	Analysis of descriptive statistics: Frequency and percentage, mean, and standard deviation. Analysis of structural equation modelling (SEM) using AMOS SPSS version 20.

Figure 3.6. The research matrix for the study.

CHAPTER 4

FINDINGS

4.1 Overview

This chapter presents findings on the study done to answer the research questions and the purpose of study to develop the profile of effective school-based financial management in Malaysia. Basically, this study has been designed to cover three important phases that are phase of need analysis, phase of profile design and phase of profile evaluation. Every phase was designed with specific research instruments which covered both the qualitative and quantitative aspects of research design. The analysis were done and the finding were reported accordingly together with their explanation and related illustration. This chapter is divided into three parts: findings for phase of needs analysis, findings for phase of profile design and findings for phase of profile evaluation.

The objectives of the needs analysis phase are to find the importance of having the profile of effective school-based financial management in Malaysia and the relevant needs and people responsible in the implementation of effective school-based financial management in Malaysia. Then, the phase of profile design will design the lists of elements and practices of effective school-based financial management in Malaysia agreed with the highest consensus among the panel of experts. Finally, the objectives for phase of profile evaluation are to measure the level of practices of effective school-based financial management by cluster schools in Malaysia and to develop the model of effective school-based financial management based on Malaysian context.

4.2 Phase of Needs Analysis

The first phase of need analysis has been carried out through qualitative study which involved semi-structured interview with 10 participants. The study was conducted to answer the following research questions that are:

- a) What is the importance of having the profile of effective school-based financial management in Malaysia?
- b) Who are the people responsible for implementing effective school-based financial management in Malaysia?
- c) What are the needs required for implementing effective school-based financial management in Malaysia?

Collected data from participants were fully transcribed to facilitate the data analysis process. The process of coding took place for dividing the data into meaningful units before grouping it according to specific themes raised throughout the process. Following the coding process, three categories of matrices were developed that were first matrix, second matrix and the main matrix. The first and second matrices were done for all transcripts whereas the main matrix represented the collaboration of all themes identified from all transcripts. Finally, the findings are presented according to three main themes that are: (i) the importance of developing the profile of effective school-based financial management in Malaysia, (ii) people responsible in the implementation of effective school-based financial management in Malaysia and (iii) needs required for effectively implementing school-based financial management in Malaysia.

4.2.1 The importance of developing the profile of effective school-based financial management in Malaysia

The total of 10 principals interviewed agreed on the needs of developing a profile of effective school-based financial management in Malaysia. The profile development was

expected to provide guidance for the increasing number of schools granted with financial autonomy in Malaysia. Even though all schools are currently referring to two main sources that are the books of Guideline for School Financial Management and Accounting and Circulation of School Finance No 8/2010 produced by the Ministry of Education, both sources are more on the operational aspects and mostly relevant to the chief administrative assistant for finance and clerks. Furthermore, the two main sources were also referred by other ordinary schools and were not specifically tailored to needs and nature of schools with guided financial autonomy in Malaysia such as cluster schools, high performing schools and PTj schools. Therefore, the study of developing the profile received full support from all the informants based on the following three important reasons:

- a) Become a reference for principals or school leaders to manage the school finance effectively particularly for new schools granted with financial autonomy.

This profile will become good reference and blueprint for the professional level of school financial management. The current school references are more on the technical side and purposely designed for the school accounting operations and book keeping. On the other hand, the school finance circulars sometimes were too general and distributed to overcome certain specific issues evolved at particular times. As mentioned by principal 1:

Great! It is important so that money can be managed effectively. For the school manager, we can manage financial resources confidently. The circulation is too general. When we manage, we should understand what actually we manage. Therefore, description on the way we should manage is important in addition to our knowledge and experience. (F1P1: 92-95)

- b) To ensure that all related parties involved in the school finance are maximizing their roles and work collaboratively to enhance their performance

This profile could not only benefit the principals, but was also meant for the benefit of all related parties directly or indirectly involved in school financial management.

Teachers and administrative staff will understand better their roles and obligations to maximize the school financial performance and work together efficiently as a team. In addition, this profile also could act as a tool to measure and reflect their job performance so that everybody could improve from through time. Principal 7 has supported this point as in the following statement:

This can induce for higher commitment for teachers. For example all teachers realise that they need to collaborate and work in group. This is similar to PIBG. They will feel responsible to help and assist school when it comes to financial difficulties. (F1P7: 283- 286)

- c) To support the Ministry of Education in terms of the policy making and aspires them to further increase the number of schools granted with financial autonomy in Malaysia.

This profile also could initiate for further improvement and development in the educational finance policy by government particularly at school level. Most of the participants hope that with the presence of a good school-based financial management profile, the Government could increase the number of PTj level schools and cluster schools in Malaysia. In addition, it could induce government to revise for wider scope of financial autonomy, which could provide flexibility for school leaders to drive their school for better performance. As what has been voiced out by Principal 3 as follows:

It is hoped that more schools are allowed to have a genuine autonomy in managing their school finance after this. Principal is the true person who knows how to channel the school money. (F1P3: 398-400)

It then further supported by Principal 4 through the following statement:

If we want success, we need for more guided autonomy. It is hope that this research will change the current practices as principal need some authority over financial aspect to make any programs that benefit the student in more cost efficient way. (F1P4: 438 – 442)

Therefore, based on the finding, we can summarize that all participants agreed on developing a specific profile which contains important steps on managing financial

resources. It is significantly important due to three important reasons affecting schools with guided financial autonomy. First, it could assist school leaders on the necessary actions for managing money effectively. Second, it also highlighted clear roles and responsibility of other related parties such as teacher, parents and communities towards improving the school financial management. Then, the existence of this profile also could increase confidence for the higher authority to make better policies and increase the number of public schools granted with guided autonomy in Malaysia.

4.2.2 People responsible for implementing effective school-based financial management in Malaysia

Basically, all the participants agreed that the current formation of school finance organization was good enough to manage the financial resources effectively. Principals or head teachers will have the highest authority over school financial matters, supported by the school assistant principals or senior teachers. In terms of budgeting, the subject senior teacher acting as head of division will head the budget meeting and work collaboratively with other relevant teachers in doing the budget. Whereas the accounting and reporting matters will formally be handled by the chief administrative assistant or chief clerk exclusively employed to do the financial recording and book keeping. Then, at least one teacher will be selected as the school internal auditor in order to ensure that school adheres to the school finance regulations and circulations.

In addition, the external communities of the school are really welcome to contribute to the school funds and help in financing the school operations. Parents could participate through the Parent-Teacher Association (PTA) or being called Persatuan Ibu Bapa dan Guru (PIBG) whereas school alumni, non-government organization (NGO) and society could also contribute to the school fund through various ways such as smart partnership, providing scholarship, donations and so on. Nevertheless, all participants agreed that PIBG has no authority to involve in the financial administrative matters.

This restriction even has been empowered by a Ministry of Education circular. Parents are only allowed to raise funds for their children's activities and monitor the money directly collected under the PIBG fund. In the interview session, Principal 3 said:

The ultimate power is in the hand of the principal. However, principal should have courtesy in considering the view of teachers as the financial committee and also the finance chief clerk. However, PIBG is not allowed to enhance its power over any matters involving the school administrative tasks. (F1P3: 186 – 190)

In addition, Principal 9 also mentioned the similar matter as the above informant.

Financial committee involves principal, senior assistants, head of departments and head of subjects. This is only for administrative works. PIBG usually help in support of their children's activities. (F1P9: 250 – 253)

In summary, several identified parties that should responsible in managing of school finance. The financial administrative duties are still dominated by specific people who are supposed to have knowledge and skills in the school finance area. The principal or head teacher acts as the school top manager and is assisted by Assistant Principals, Subject Senior Teachers, the auditor, chief administrative assistant and financial administrative assistant. Financial decentralization induced for participations by other school stake holders such as parents, alumni and NGO. However, parents could only participate through PIBG and be responsible in monitoring the PIBG fund only. The most important aspect under the reform is the encouragement for NGO, universities and corporate sectors to financially support the school development. It is frequently done with the basis of mutual benefit gained by both parties in the future.

4.2.3 Needs required for implementing effective school-based financial management in Malaysia.

The analysis done from data gathered in ten interview sessions revealed few elements that should be equipped by schools in order to achieve effective school-based financial management. It was considered as essential basic requirements for school in the

management of school fund in addition to adherence to all school financial rules, regulations and reference. The required elements are:

- a) A good school vision and mission grasped by all school members

The establishment of school vision and mission is an obligation for every school and become a premier master plan for the school operation. More than that, it should be fully understood and comprehended by all the school members and the relevant parties outside the school. A good mission and vision which are grasped by all school members will generate a high quality school plan which eventually allocates the financial resources for the most high priority activities. Furthermore, it could increase the quality of teaching and learning and also both the curriculum and co-curriculum activities.

Principal 2 has stressed the importance of school mission and vision in his conversation:

Yes, yes, school vision and mission is very important. This is what all school members should know. We always remind teachers, students and staff and even the security staff also have been reminded on their crucial roles to reflect and to convey the school mission. (F1P2: 163-165)

- b) Meaningful autonomy at the school site

The principal or school leader should deeply understand the autonomy devolved at the school site and use it for the main aim of increasing academic achievement and the overall school performance. Based on the literature, every country in the world has their own form of autonomy granted at school level by the government, which differed in many of aspects of authorization. In Malaysia, cluster schools have been granted with greater financial autonomy as compared to the school of PTj level and other ordinary national schools which enable them to use the money to the most important function for the school development. It was known as guided autonomy which works within certain government policies and regulations in order to avoid any mismanagement and inappropriate usage by the school leaders. In terms of autonomy, Principal 5 said:

All should understand their roles. The principal needs to make teachers and staffs understand their duty in managing money. If everybody performs their tasks as what has been directed, there should be no problem. (F1P5: 211-214)

c) Clear distribution of power among members

Schools with financial autonomy are obliged to set their own financial committee which will be involved in all functions of school financial management such as budgeting, accounting and also internal control. However, the most important part is the understanding of every individual on their specific duty and power which could enable them to reach an excellent performance level. The critical issue commonly raised was on the commitment of the selected teachers that have been appointed to the school financial committee. Therefore, teachers should be ready to adapt to the new roles under the school-based financial management reform and pursue their duty whole-heartedly for the school benefits and performance. Head teacher 8 has mentioned the importance of this matter as follows:

It is great if everyone clear on their duty. For example on the PCG allocation, head of department or the selected senior teacher should carefully understand the allocation that they received and the way they should use the money to enhance the performance quality of teaching and learning. (F1P8: 120-123)

d) Relevant knowledge and skills

The financial, technical and even the communication skills and knowledge are especially important for the people involved in the financial administrative job. But several participants believed that most of the administrative staff with good quality performance actually gained their expertise from experience and good relationship with the higher authority such as the School Audit Division. Due to limited days of training provided and also the large number of participants involved, most school leaders and financial administrative staff gain less knowledge during the workshop series. Rather, the best knowledge was said to be accumulated from the individual's own initiative to continuously learn from the relevant authority parties such as School Audit Division

and also the experiences gained throughout their job routines. Principal 6 and Principal 10 have emphasized their points from the following excerpts:

Experience is more important in increasing people's knowledge and skills. It was only when the problem arises, we will directly consult the higher authority such as the Ministry, Department or the Audit Division to get their view and advice. (F1P6: 321-324)

Rather than clerks that should be expert, principal, senior assistants, and relevant teachers are also need to have their skills. All needs for knowledge. I for example, have learnt through experience. (F1P10: 278 – 280)

e) Transparency and integrity

The Government of Malaysia has placed much attention on the issue of transparency in performing duty and requires all public sector workers to maintain high integrity in executing their job. It also has become the main concern for all public school communities particularly teachers and the supporting staff. In this case, the principal as school manager should work collaboratively with teachers and the administrative staff and be transparent in all matters pertaining to the school financial funds. The importance of preserving integrity in managing school finance was portrayed in the following conversation by Principal 4:

Managing school finance needs transparency. That is what I am practicing. When we received the money, all the relevant committees will be called and the amount will be announced and presented. For example, this is allocation for this department. Thus they will start doing the budget together for their own department. (F1P4: 279-283)

f) Good information distribution

In order to achieve effectiveness in SBFM, both internal and external school members involved in school financial matters should have good information distribution. The information could be in the form of policies or circulations from the government or any other sources that could have direct effect on the school financial operations. Most of the informants believed that this task should primarily be initiated by the principals the

school manager and supported by all school members. The importance of good information distribution was described by Principal 1 as follows:

Information and instruction should be similarly received by all parties. Because, if we received the wrong information for example what is contained in the circulations or anything that what we should do, we are strictly confined to qualified audit opinion. (F1P1: 250-253)

g) Entrepreneurship

In the period of competitive economic position, schools now are no longer encouraged to rely only on the government aid and sponsorships. Schools now have many ways to increase their funds primarily through good relationships with external communities. In addition to small scale business activities operated by schools, collaboration initiatives can be done with NGOs, alumni and the surrounding communities to create any programs that could mutually benefit both parties. It was believed that these programs could not only reduce the school fund usage, but help to improve student achievement or the schools facilities development. Principal 2 has described his initiatives as:

For your information, the financial resources are actually derived from government agencies such as Public Higher Institution, communities and the surrounding society. For example, we manage to increase our fund from the program done with the Tabung Haji (Pilgrim Fund Management Board). What can I say is that, a good relationship with community is actually so important. The principal should know many people and create a good relationship with them so that it could bring benefit to the school in the future. (F1P2: 92-95,103-105)

h) Recognition for performance

Most of the principals believed that recognition awarded by the government or higher authority was important for the school to maintain their high achievement and performance. It worked as source of motivation for school members to perform their job remarkably and remain competitive among other schools. Furthermore, the initiative done by the Ministry of Education to consider financial performance as among the main criteria to be selected as the high performing school or Sekolah Berprestasi Tinggi (SBT) has induced determination among the school members to perform effectively and

efficiently in their tasks. The significant impact of reward and recognition from the higher authority to the school has been conveyed by Principal 2:

Yes, yes, the reward received by this school has a big role. For example recently, our school received the recognition as the 'Sekolah Harapan Negara'. But, what we received is not in the form of financial reward. It was rather a one big project as a gift for all our effort and acts as a motivation for us to maintain our excellent performance. Actually, all there rewards are helpful to increase our enthusiasm and teachers' motivation to better perform all their duties. (F1P2: 175-178, 185-187)

The analysis managed to summarize eight important needs for schools to facilitate the process of managing money effectively. These needs could empower the related school stakeholders and provide necessary supportive conditions for a successful school financial management. At individual level, the related members should have relevant knowledge and skills, preserve the integrity and transparency together with the entrepreneurship spirit among themselves. Then, schools should plant a good school vision and mission, meaningful autonomy at the school site, good network of information and clear distributions of power among members. Finally, schools should recognize the performance of their members particularly the teachers and support staff in order to preserve the positive value of working culture.

4.2.4 Conclusion for Phase of Needs Analysis

Analysis that has been done in this phase reported that the development of profile of effective school-based financial management is important and can bring significant impact to the Malaysian education development particularly at the school level. This profile is mainly significant to all principals and school leaders who are currently managing schools with financial autonomy besides highlighting the specific roles that should be played by all the relevant stakeholders. Furthermore, developing this profile was viewed with positive prospect by the informants as an initiative for the government to further increase the number of schools of PTj level and also the cluster schools in the future.

Then, the school financial administrative committee should collaboratively comprise of principals, teachers and administrative staff. However, parents, alumni, NGO and all communities should actively play a role in contributing to the school funds without interrupting the main administrative tasks performed by the internal school members. Finally, in order to reach effective school-based financial management, all internal and external stakeholders should work collaboratively to ensure that the schools are equipped with (i) a good school vision and mission grasped by all school members, (ii) meaningful autonomy at the school site, (iii) clear distribution of power among members, (iv) relevant knowledge and skills, (v) transparency and integrity, (vi) good information distribution, (vii) entrepreneurship and (viii) recognition for performance.

4.3 Phase of Profile Design

The second phase of this research is the phase of profile development with the use of Delphi method application. It was carried out with 15 participants recognized as panel of experts in this research area. This method involved 3 rounds of studies which began with an interview session with all of panel of experts and followed with another 2 more rounds of questionnaires. At the end of the third round, the findings reached the highest consensus level from all experts and no more rounds were needed in order to fulfil the research objectives. This phase ended up with the listings of school practices in the profile of effective school-based financial management in Malaysia.

In the first round of Delphi method, the data were analyzed thematically similar with the process done in the phase of needs analysis. Then, the data for the second and third round of this phase were analyzed quantitatively by using Measures of Central Tendency that are the calculation of mode and median. Then, inter quartile range (IQR) was used to measure the consensus of all experts on the listed items in order to select the best practices to be included in the profile. In addition, the Wilcoxon signed-rank test was also measured in the third round through the measurement of the Z score to

identify any significant differences in experts' opinion in both of these two rounds of Delphi method. This phase was carried out to answer 2 research questions that are:

- a) What are elements of effective school-based financial management in Malaysia agreed with the highest consensus among panel of experts?
- b) What are practices of effective school-based financial management in Malaysia agreed with the highest consensus among panel of experts?

4.3.1 Findings for First Round of Delphi Method

The analysis done from the interview sessions with all participants has come out with 4 main financial management functions and 13 elements incorporated with all of these main functions. The main school-based financial management functions are planning, financial acceptance, acquisition and disbursement and finally the control and evaluation process. Furthermore, 126 practices have been listed down from the suggestions by all panels of experts. The findings are described as follows:

- Function of planning consists of 5 elements that are school vision and mission establishment, financial purposes, school finance organizational structure, role of financial planner and budget management procedures. The element of school vision and mission establishment contains 9 practices similar with the element of financial purposes. Then, the element of school finance organizational structure has listed down 10 practices, element of role of financial planner with 4 practices whereas the element of budget management procedures consists of 10 practices.
- Function of financial acceptance consists of 2 elements that are school financial sources and financial acceptance procedures. The element of school financial sources comprised of 7 practices and the element of financial acceptance procedures comprised of 8 practices.

- Function of acquisition and disbursement also made up of 2 financial management elements that are acquisition and disbursement authority and acquisition and disbursement procedures. The element of acquisition and disbursement authority contains 13 practices whereas the element of acquisition and disbursement procedures contains 8 practices.
- Function of control and evaluation consists of 4 elements. The first element is school financial reference which involved 8 practices and another element is financial control authority with 9 practices. The element of financial control procedures comprised of 21 practices and finally, the element of financial management effectiveness measures is made up of 10 elements.

The summary of the 4 main financial management functions, 13 elements and 126 practices are listed in the Table 4.1:

Table 4.1
School-Based Financial Management Main Functions, Elements and Practices Identified in First Round of Delphi Method

Main functions	Elements	Number of practices
1. Planning	School vision and mission establishment	9
	Financial purposes	9
	School finance	10
	organizational structure	
	Role of financial planner	4
	Budget management	10
2. Financial acceptance	procedures	
	School financial sources	7
3. Acquisition and disbursement	Financial acceptance	8
	procedures	
	Acquisition and disbursement authority	13
4. Control and evaluation	Acquisition and disbursement procedures	8
	School financial reference	8
	Financial control authority	9
	Financial control	21
	procedures	
	Financial management	10
Total	effectiveness measures	
		126

Then, the findings from this phase have been used to prepare for the questionnaires in the second round of the Delphi method. Participants were given opportunity to evaluate all the practices suggested by all of them in this phase. The next research process will ensure only the practices that received the highest consensus will be included in the profile of effective school-based financial management in Malaysia.

4.3.2 Findings for Second Round of Delphi Method

The second phase of profile development is continued with the second round of Delphi method by distribution of questionnaires to all 15 members of the panel of experts. The questionnaire listed the 126 practices suggested for developing the profile of effective school-based financial management in Malaysia according to specific financial management elements and main functions. The experts were required to indicate their level of agreement measured in a five-point Likert scale consisting of the responses: totally disagree, disagree, somewhat agree, agree and totally agree.

Furthermore, they were also given opportunity to add any new items which had not been suggested in round 1 and also to suggest any improvement for the list of practices. The findings of the questionnaires were then analyzed using Measures of Central Tendency that were mode, median and interquartile range. Interquartile range then was used to describe the consensus among panel of experts on every item/practice whether it was high consensus, moderate consensus or no consensus. Table 4.2 presents findings for questionnaires in the second round of Delphi method.

Table 4.2
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
A. PLANNING					
I. School vision and mission establishment					
1.	School vision and mission are based on government aspiration	5	5	0	High
2.	School vision and mission establishment are accompanied with high expectation	5	5	0	High
3.	Vision and mission statements are easily understood	5	5	1	High

Table 4.2 , continued
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
I. School vision and mission establishment					
4.	School vision and mission are collectively executed	5	5	1	High
5.	School vision and mission become guidance for planning a focused school finance	5	5	1	High
6.	School vision and missions drive school members to improve the school financial plan	5	5	1	High
7.	School vision and mission correspond with stakeholders desires	5	5	1	High
8.	School vision and mission receive conformity by all school members	5	5	1	High
9.	School vision and mission are established based on school financial position	4	4	2	No consensus
II. Financial purposes					
10.	School finance is used to develop human capital among school members	5	5	0	High
11.	School finance is used to buy teaching aids for the school teaching and learning activities.	5	5	1	High
12.	School finance is used to perform activities to reach for school Key Performance Index	5	5	1	High
13.	School finance is used to fulfill the government policy regarding the education financial expenses.	5	5	1	High
14.	School finance is used to realize the school short term and long term goals	5	5	1	High
15.	School finance is used to increase the school performance in its niche area	5	5	1	High
16.	School finance is used to implement high impact programs with low costs	5	4	1	High
17.	School finance is channeled to the creation of conducive school surrounding	5	5	1	High
18.	School finance is used to provide for school facilities	5	4	2	No consensus
III. School finance organizational structure					
19.	Financial organizational structure is headed by Principal/Head Teacher.	5	5	0	High
20.	School forms the School Financial Management and Account Committee which consist of Principal, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.	5	5	0	High
21.	Appointment of Treasurer in PTA organizational structure.	5	5	0	High
22.	School forms Asset Disposal Committee.	5	5	0	High
23.	School forms Asset Management and Inventory Committee.	5	5	0	High

Table 4.2 , continued
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
III. School finance organizational structure					
24.	School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.	5	5	1	High
25.	School forms School Development Committee.	5	5	1	High
26.	School forms School Price Quotation Committee.	5	5	1	High
27.	Appointment of Financial Committee member in every school project/program.	4 & 5	4	1	High
28.	Appointment of Quality Controller among teachers for inspection of the procurement process	5	4	2	No consensus
IV. Role of Financial Planner					
29.	The role of committee in planning the school fund is based on their specific duty.	5	5	1	High
30.	Financial planning considers the teachers' view with Head of Department as the leader.	5	5	1	High
31.	Principal/Head Teacher is the ultimate decision maker for the school budget	5	5	1	High
32.	PTA is empowered with controlled authority in the overall school financial planning process.	5	4	4	No consensus
V. Budget Management Procedure					
33.	The budget preparation is based on the expected financial allocation gained by school	5	5	0	High
34.	Budget is prepared at the end of the year before.	5	5	1	High
35.	The budget format is referred to the previous year budget	5	5	1	High
36.	The budget format is standardized	5	5	1	High
37.	Analyzing strength, weaknesses, opportunity and threat of school finance	5	5	1	High
38.	Tactical planning is made at the department level for the yearly financial allocation	5	5	1	High
39.	Budget is announced at the early period of school financial year	5	5	1	High
40.	The financial planning considers the component of input, process and outcome in implementing every school program/project	4	4	1	High
41.	The financial planning policy is flexible according to the school needs	4	4	1	High
42.	School applies the 'down-top' concept in planning the school fund	4 & 5	4	1	High
B. FINANCIAL ACCEPTANCE					
I. School Financial Sources					
43.	Corporate contribution could increase school financial sources	5	5	1	High

Table 4.2 , continued
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
I. School Financial Sources					
44.	Collaboration with potential society/body on school program can reduce the school financial expenses	5	5	1	High
45.	Society's contribution enable school to increase school financial sources	5	5	1	High
46.	PTA's active roles enable school to increase school financial sources	5	5	1	High
47.	Primary school financial sources from Federal Government	5	5	1	High
48.	Entrepreneurship culture enable school to increase school financial sources	5	4	1	High
49.	Alumni's active role enables school to increase school financial sources	5	4	2	No consen sus
II. School Financial Acceptance Procedures					
50.	School acquires permission from State Education Department in collecting public money	5	5	0	High
51.	Special authorization letter is granted by principal/head teacher for teacher to collect student fees	5	5	0	High
52.	School records acceptance of money based on specific book category and group of fund	5	5	0	High
53.	School issues receipt for every acceptance of money by school	5	5	0	High
54.	Total of money accepted from student is banked-in within the same day	5	5	0	High
55.	School prepares Bank Payment Slip for acceptance of money through bank	5	5	0	High
56.	Acceptance of money from student is forwarded to office within the same day	5	5	1	High
57.	Acceptance of check is credited within one week	5	5	1	High
C. ACQUISITION AND DISBURSEMENT					
I. Acquisition and Disbursement Authority					
58.	School financial allocation is spent in an optimum way	5	5	0	High
59.	School expenditure is based on approved allocation	5	5	0	High
60.	Budget becomes guidance for school expenditure	5	5	0	High
61.	School contract selections adhere to the stated procedures	5	5	0	High
62.	Alteration on financial allocation is made following higher authority approval	5	5	0	High
63.	Acquisition is done based on the quality of goods and services	5	5	0	High
64.	Acquisition is done based on the school's real needs	5	5	0	High
65.	Acquisition is done by considering the school's priority	5	5	0	High

Table 4.2 , continued
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
I. Acquisition and Disbursement Authority					
66.	Acquisition is done based on sufficient school's financial position	5	5	0	High
67.	School acquisition transactions adhere to the stated procedures	5	5	1	High
68.	Disbursement authority /check approval is granted to Principal and its assistants only	5	5	1	High
69.	Authority to approve school acquisition is granted to Principal or its assistants only	5	5	1	High
70.	Acquisition is done based on reasonable price	5	5	1	High
II. Acquisition and Disbursement Procedures					
71.	School completes the acquisition note before any procurement	5	5	0	High
72.	Disbursement is accompanied with complete supporting documents	5	5	0	High
73.	School records every purchase transaction in specific accounts either manually or computerized	5	5	0	High
74.	School records small amount purchases in the Petty Cash account	5	5	0	High
75.	School makes payment within 14 days following the acceptance of invoice/bills	5	5	0	High
76.	Stock, inventory and capital assets are registered within 14 days following its acceptance	5	5	0	High
77.	School prepares Local Order after getting approval to purchase	5	5	1	High
78.	School prepares price quotation for certain acquisition value	5	5	1	High
D. CONTROL AND EVALUATION					
I. School Financial Reference					
79.	School refers to Treasury Directive	5	5	0	High
80.	School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education	5	5	0	High
81.	School refers to the book of Guidance on Financial Management and Accounting of School Fund	5	5	0	High
82.	School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit Department	5	5	0	High
83.	School adheres to Financial Procedures Act 1957 in managing school finance	5	5	0	High
84.	School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance	5	5	0	High
85.	School receives advice from internal auditor	5	5	1	High
86.	School receives advice from external auditors	5	5	2	No consensus

Table 4.2 , continued
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
II. . Financial Control Authority					
87.	School Audit Division performs audit activities on school fund	5	5	0	High
88.	Principal/Head Teacher acts as a financial controller	5	5	0	High
89.	School appoints at least one internal auditor among teachers	5	5	0	High
90.	Principal/Head Teacher gives briefing to staff on school finance	5	5	0	High
91.	Principal/ Head Teacher monitors the school financial record on a monthly basis	5	5	0	High
92.	Internal Audit Division, Ministry of Education performs integrated audit involving school contracts	5	5	0	High
93.	School financial report is presented in school management meeting	5	5	1	High
94.	PTA's financial fund is audited by auditor appointed among knowledgeable person	5	5	1	High
95.	Principal/ Head Teacher monitors the school financial record on a daily basis	4 & 5	4	1	High
III. Financial Control Procedures					
96.	School prepares supporting documents for school financial statement	5	5	0	High
97.	School responses to the audit opinion within the stipulated time	5	5	0	High
98.	School disposes its assets based on standard procedures	5	5	0	High
99.	School conducts Financial Committee meetings at least 4 times a year	5	5	0	High
100.	School registers its inventories based on standard procedures	5	5	0	High
101.	School registers its capital assets based on standard procedures	5	5	0	High
102.	Financial agenda is discussed in the school department meetings	5	5	0	High
103.	School depreciates its assets based on standard procedures	5	5	1	High
104.	School does verification for its stocks	5	5	1	High
105.	School registers its stocks based on standard procedures	5	5	1	High
106.	Financial report is prepared following the completion of every school program/project	5	5	1	High
107.	School prepares the agreement effectiveness report on the security and cleanliness contract services	5	5	1	High
108.	School establishes its systematic internal control system	5	5	1	High
109.	School prepares stock verification report according to the required frequency	5	5	1	High
110.	School submits the Monthly Expenditures Performance Report to the Head of Responsibility Centre (PTj)	5	5	1	High

Table 4.2 , continued
Findings for the Second Round of Delphi Method

		MOD	MED	IQR	CONS
III. Financial Control Procedures					
111.	Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)	5	5	1	High
112.	School does its self-online auditing through Excellence Financial Management System (SKPK)	5	5	1	High
113.	School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year	5	5	1	High
114.	School registers the financial monitoring activities in the Immediate Inspection Record	5	5	1	High
115.	School sets up a systematic resource center	5	4	1	High
116.	National Audit Department monitors the monthly financial report on-line	5	5	2	No consen sus
IV. Financial Management Effectiveness Measures					
117.	School receives unqualified audit opinion from School Audit Division	5	5	0	High
118.	School achievement receives recognition based on excellent award	5	5	0	High
119.	School has optimum financial expenditures as planned in the yearly budget	5	5	0	High
120.	School's staffs manage to achieve the Yearly Working Target (SKT)	5	5	1	High
121.	School obtains overall excellent results in the public examination	5	5	1	High
122.	Students' attainments are excellent as a whole	5	5	1	High
123.	School programs/projects manage to realize the stated objectives	5	5	1	High
124.	School manages to achieve the targeted Key Performance Index (KPI)	5	5	1	High
125.	School does not receive charge for any financial mismanagement	5	5	1	High
126.	School receives excellent report from Internal Audit Division, Ministry of Education	5	4	2	No consen sus

From the table, 126 items have been listed down as the suggested practices in the profile. Some 118 items obtained high consensus from all panel of experts with interquartile range between 0 to 1.99. From these 118 items, only 8 items received median of 4 while the rest managed to get 5 indicated the highest level for median range. In addition, most of these high consensus items also have mode of 5 with the

exception of only two items with mode of 4. Furthermore, the finding show that the 8 items obtaining no consensus from the panel of experts are items 9, 18 28, 32, 49 86, 116 and 126. All of these items received interquartile range measure of 2 except for item 32 with interquartile range of 4. No item was considered to fall under the moderate consensus level.

The findings for the second round also received suggestion on one additional item for the element of Role of Financial Planner. The item is ‘PTA is empowered with authority in planning the PTA fund’. Besides that, 6 items received suggestion for some sentence modification by the panel of experts that are item 51, 54, 56, 68, 69 and item 116. The changes are listed down as follow:

- a) ‘Special authorization letter is granted by principal/head teacher for teacher to collect student fees’ is changed to ‘Special authorization letter is granted by principal/head teacher for teacher to collect public money’.
- b) ‘Total of money accepted from student is banked-in within the same day’ is changed to ‘Total of money accepted from public is banked-in within the same day’.
- c) ‘Acceptance of money from student is forwarded to office within the same day is’ changed to ‘Acceptance of money from public is forwarded to office within the same day’.
- d) ‘Disbursement authority /check approval is granted to Principal and its assistants only’ is changed to ‘Disbursement authority /check approval is granted to Principal and its assistants only (depends on transactions)’.
- e) ‘Authority to approve school acquisition is granted to Principal or its assistants only’ is changed to ‘Authority to approve school acquisition is granted to Principal or its assistants (deputy) only’.

- f) ‘National Audit Department monitors the monthly financial report on-line’ is changed to ‘Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line’.

4.3.3 Findings for the Third Round of Delphi Method

Following the analysis done for second round, the findings then were used for the preparation of questionnaire for the third round of Delphi method. The questionnaire was constructed by considering the additional item and some suggested modification from the previous questionnaire in round 2. The total of 127 items/practices have been listed down with the aim of getting the highest consensus among panel of experts and improve the inter quartile range obtained from the previous round. Participants were reevaluated their level of agree towards the items using the similar ordinal scale ranging from totally disagree to totally agree. However, they are no longer required to suggest for any new item in order to reach at the definite practices for the profile developed.

Nevertheless, additional analyses was carried out for data obtained in round 3 in addition to mod, median and inter quartile range. Wilcoxon match-pair signed test was carried out with the aim of identifying any significant different on answers given by participants in round 2 and round 3. The test was done to every item with the exception on one additional item which just been added in round 3. The study then managed to get the targeted result and the research in this phase was ended with 3 rounds of studies. Below is the table presenting the finding for the third round of Delphi method.

Table 4.3
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
A. PLANNING							
I. School vision and mission establishment							
1.	School vision and mission are based on government aspiration	5	5	0	High	- 1.000	Yes

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
I. School vision and mission establishment							
2.	School vision and mission establishment are accompanied with high expectation	5	5	0	High	- 1.414	Yes
3.	Vision and mission statements are easily understood	5	5	0	High	- 1.732	Yes
4.	School vision and mission are collectively executed	5	5	0	High	- 1.732	Yes
5.	School vision and mission become guidance for planning a focused school finance	5	5	0	High	- 2.000	No
6.	School vision and missions drive school members to improve the school financial plan	5	5	0	High	- 2.000	No
7.	School vision and mission correspond with stakeholders desires	5	5	0	High	- 1.732	Yes
8.	School vision and mission receive conformity by all school members	5	5	0	High	- 2.720	No
9.	School vision and mission are established based on school financial position	4	4	1	High	0.000	Yes
II. Financial purposes							
10.	School finance is used to develop human capital among school members	5	5	0	High	- 1.732	Yes
11.	School finance is used to buy teaching aids for the school teaching and learning activities.	5	5	0	High	- 2.000	No
12.	School finance is used to perform activities to reach for school Key Performance Index	5	5	0	High	- 1.732	Yes
13.	School finance is used to implement high impact programs with low costs	5	5	0	High	- 2.271	No
14.	School finance is used to fulfill the government policy regarding the education financial expenses.	5	5	0	High	- 1.732	Yes
15.	School finance is used to realize the school short term and long term goals	5	5	0	High	- 2.000	No
16.	School finance is channeled to the creation of conducive school surrounding	5	5	0	High	- 2.264	No
17.	School finance is used to provide for school facilities	5	5	0	High	- 2.264	No
18.	School finance is used to increase the school performance in its niche area	5	5	1	High	- 1.414	Yes

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
III. School finance organizational structure							
19.	Financial organizational structure is headed by Principal/Head Teacher.	5	5	0	High	- 1.000	Yes
20.	School forms the School Financial Management and Account Committee which consist of Principal, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.	5	5	0	High	- 1.414	Yes
21.	Appointment of Treasurer in PTA organizational structure.	5	5	0	High	- 1.414	Yes
22.	School forms Asset Disposal Committee.	5	5	0	High	- 1.342	Yes
23.	School forms Asset Management and Inventory Committee.	5	5	0	High	- 1.633	Yes
24.	School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.	5	5	0	High	- 0.557	Yes
25.	School forms School Development Committee.	5	5	0	High	- 2.000	No
26.	Appointment of Quality Controller among teachers for inspection of the procurement process	5	5	0	High	- 2.264	No
27.	School forms School Price Quotation Committee.	5	5	0	High	- 0.272	Yes
28.	Appointment of Financial Committee member in every school project/program.	5	5	1	High	- 1.000	Yes
IV. Role of Financial Planner							
29.	The role of committee in planning the school fund is based on their specific duty.	5	5	0	High	- 2.000	No
30.	Financial planning considers the teachers' view with Head of Department as the leader.	5	5	0	High	- 2.000	No
31.	PTA is empowered with authority in planning the PTA fund.	5	5	0	High	-	
32.	Principal/Head Teacher is the ultimate decision maker for the school budget	5	5	0	High	- 1.732	Yes
33.	PTA is empowered with controlled authority in the overall school financial planning process.	5	5	3	No consensus	- 2.032	No

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
V. Budget Management Procedure							
34.	The budget preparation is based on the expected financial allocation gained by school	5	5	0	High	- 1.732	Yes
35.	Budget is prepared at the end of the year before.	5	5	0	High	- 2.000	No
36.	Analyzing strength, weaknesses, opportunity and threat of school finance	5	5	0	High	- 2.449	No
37.	The budget format is referred to the previous year budget	5	5	0	High	- 2.000	No
38.	Tactical planning is made at the department level for the yearly financial allocation	5	5	0	High	- 2.449	No
39.	The budget format is standardized	5	5	0	High	- 1.732	Yes
40.	Budget is announced at the early period of school financial year	5	5	0	High	- 2.000	No
41.	School applies the 'down-top' concept in planning the school fund	5	5	1	High	- 1.134	Yes
42.	The financial planning considers the component of input, process and outcome in implementing every school program/project	4	4	1	High	- 1.732	Yes
43.	The financial planning policy is flexible according to the school needs	4	4	1	High	- 1.732	Yes
B. FINANCIAL ACCEPTANCE							
I. School Financial Sources							
44.	Collaboration with potential society/body on school program can reduce the school financial expenses	5	5	0	High	- 2.530	No
45.	Entrepreneurship culture enable school to increase school financial sources	5	5	0	High	- 2.640	No
46.	Corporate contribution could increase school financial sources	5	5	0	High	- 2.000	No
47.	Society's contribution enable school to increase school financial sources	5	5	0	High	- 2.449	No
48.	PTA's active roles enable school to increase school financial sources	5	5	0	High	- 2.000	No

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
I. School Financial Sources							
49.	Primary school financial sources from Federal Government	5	5	0	High	- 1.414	Yes
50.	Alumni's active role enables school to increase school financial sources	5	5	0	High	- 2.060	No
II. School Financial Acceptance Procedures							
51.	School acquires permission from State Education Department in collecting public money	5	5	0	High	0.000	Yes
52.	Special authorization letter is granted by principal/head teacher for teacher to collect public money	5	5	0	High	- 1.000	Yes
53.	School records acceptance of money based on specific book category and group of fund	5	5	0	High	- 1.000	Yes
54.	School issues receipt for every acceptance of money by school	5	5	0	High	- 1.000	Yes
55.	Total of money accepted from public is banked-in within the same day	5	5	0	High	- 1.633	Yes
56.	School prepares Bank Payment Slip for acceptance of money through bank	5	5	0	High	- 1.633	Yes
57.	Acceptance of money from public is forwarded to office within the same day	5	5	0	High	- 2.000	No
58.	Acceptance of check is credited within one week	5	5	0	High	- 1.857	Yes
C. ACQUISITION AND DISBURSEMENT							
I. Acquisition and Disbursement Authority							
59.	School financial allocation is spent in an optimum way	5	5	0	High	- 1.414	Yes
60.	School expenditure is based on approved allocation	5	5	0	High	- 1.414	Yes
61.	Budget becomes guidance for school expenditure	5	5	0	High	- 1.414	Yes
62.	School acquisition transactions adhere to the stated procedures	5	5	0	High	- 2.000	No
63.	School contract selections adhere to the stated procedures	5	5	0	High	- 1.414	Yes

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
I. Acquisition and Disbursement Authority							
64.	Alteration on financial allocation is made following higher authority approval	5	5	0	High	- 1.414	Yes
65.	Acquisition is done based on the quality of goods and services	5	5	0	High	- 1.414	Yes
66.	Acquisition is done based on the school's real needs	5	5	0	High	- 1.414	Yes
67.	Acquisition is done by considering the school's priority	5	5	0	High	- 1.414	Yes
68.	Acquisition is done based on sufficient school's financial position	5	5	0	High	- 1.414	Yes
69.	Acquisition is done based on reasonable price	5	5	0	High	- 1.890	Yes
70.	Authority to approve school acquisition is granted to Principal or its assistants (deputy) only	5	5	0	High	- 1.633	Yes
71.	Disbursement authority /check approval is granted to Principal and its assistants only (depends on transactions)	5	5	0	High	- 1.414	Yes
II. Acquisition and Disbursement Procedures							
72.	School completes the acquisition note before any procurement	5	5	0	High	- 1.342	Yes
73.	School prepares Local Order after getting approval to purchase	5	5	0	High	- 1.890	Yes
74.	Disbursement is accompanied with complete supporting documents	5	5	0	High	- 1.732	Yes
75.	School records every purchase transaction in specific accounts either manually or computerized	5	5	0	High	- 1.414	Yes
76.	School records small amount purchases in the Petty Cash account	5	5	0	High	- 1.414	Yes
77.	School makes payment within 14 days following the acceptance of invoice/bills	5	5	0	High	- 1.342	Yes
78.	Stock, inventory and capital assets are registered within 14 days following its acceptance	5	5	0	High	- 1.342	Yes
79.	School prepares price quotation for certain acquisition value	5	5	0	High	- 1.732	Yes

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
D. CONTROL AND EVALUATION							
I. School Financial Reference							
80.	School refers to Treasury Directive	5	5	0	High	- 1.000	Yes
81.	School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education	5	5	0	High	- 1.000	Yes
82.	School refers to the book of Guidance on Financial Management and Accounting of School Fund	5	5	0	High	- 1.000	Yes
83.	School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit Department	5	5	0	High	- 1.000	Yes
84.	School adheres to Financial Procedures Act 1957 in managing school finance	5	5	0	High	- 1.342	Yes
85.	School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance	5	5	0	High	- 1.342	Yes
86.	School receives advice from internal auditor	5	5	0	High	- 2.449	No
87.	School receives advice from external auditors	5	5	0	High	- 2.401	No
II. . Financial Control Authority							
88.	School Audit Division performs audit activities on school fund	5	5	0	High	0.000	Yes
89.	Principal/Head Teacher acts as a financial controller	5	5	0	High	- 1.000	Yes
90.	School appoints at least one internal auditor among teachers	5	5	0	High	- 1.000	Yes
91.	Principal/Head Teacher gives briefing to staff on school finance	5	5	0	High	- 1.732	Yes
92.	Principal/ Head Teacher monitors the school financial record on a monthly basis	5	5	0	High	- 1.342	Yes
93.	School financial report is presented in school management meeting	5	5	0	High	- 1.732	Yes
94.	Internal Audit Division, Ministry of Education performs integrated audit involving school contracts	5	5	0	High	- 1.342	Yes

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
II. . Financial Control Authority							
95.	PTA's financial fund is audited by auditor appointed among knowledgeable person	5	5	0	High	- 1.890	Yes
96.	Principal/ Head Teacher monitors the school financial record on a daily basis	5	5	1	High	- 1.732	Yes
III. Financial Control Procedures							
97.	School prepares supporting documents for school financial statement	5	5	0	High	- 1.414	Yes
98.	School responses to the audit opinion within the stipulated time	5	5	0	High	- 1.732	Yes
99.	School conducts Financial Committee meetings at least 4 times a year	5	5	0	High	- 1.633	Yes
100.	School registers its inventories based on standard procedures	5	5	0	High	- 1.633	Yes
101.	School registers its capital assets based on standard procedures	5	5	0	High	- 1.633	Yes
102.	Financial agenda is discussed in the school department meetings	5	5	0	High	- 1.633	Yes
103.	School does verification for its stocks	5	5	0	High	- 1.890	Yes
104.	School establishes its systematic internal control system	5	5	0	High	- 2.121	No
105.	School does its self-online auditing through Excellence Financial Management System (SKPK)	5	5	0	High	- 2.264	No
106.	School disposes its assets based on standard procedures	5	5	0	High	- 1.414	Yes
107.	School registers its stocks based on standard procedures	5	5	0	High	- 1.633	Yes
108.	Financial report is prepared following the completion of every school program/project	5	5	0	High	- 1.633	Yes
109.	School prepares the agreement effectiveness report on the security and cleanliness contract services	5	5	0	High	- 1.633	Yes
110.	School prepares stock verification report according to the required frequency	5	5	0	High	- 2.121	No
111.	Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line	5	5	0	High	- 2.214	No

Table 4.3, continued
Findings for the Third Round of Delphi Method

		MOD	MED	IQR	CONS	Z	NO SIGN.
III. Financial Control Procedures							
112.	School depreciates its assets based on standard procedures	5	5	0	High	- 1.414	Yes
113.	School registers the financial monitoring activities in the Immediate Inspection Record	5	5	0	High	- 2.121	No
114.	School sets up a systematic resource center	5	5	0	High	- 2.333	No
115.	School submits the Monthly Expenditures Performance Report to the Head of Responsibility Centre (PTj)	5	5	0	High	- 1.732	Yes
116.	Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)	5	5	0	High	- 1.414	Yes
117.	School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year	5	5	0	High	- 1.633	Yes
IV. Financial Management Effectiveness Measures							
118.	School receives unqualified audit opinion from School Audit Division	5	5	0	High	- 1.732	Yes
119.	School has optimum financial expenditures as planned in the yearly budget	5	5	0	High	- 1.633	Yes
120.	School achievement receives recognition based on excellent award	5	5	0	High	- 1.414	Yes
121.	School's staffs manage to achieve the Yearly Working Target (SKT)	5	5	0	High	- 1.633	Yes
122.	School obtains overall excellent results in the public examination	5	5	0	High	- 1.342	Yes
123.	Students' attainments are excellent as a whole	5	5	0	High	- 1.732	Yes
124.	School programs/projects manage to realize the stated objectives	5	5	0	High	- 2.121	No
125.	School manages to achieve the targeted Key Performance Index (KPI)	5	5	0	High	- 2.121	No
126.	School does not receive charge for any financial mismanagement	5	5	0	High	- 1.604	Yes
127.	School receives excellent report from Internal Audit Division, Ministry of Education	5	5	1	High	- 2.060	No

Table 4.3 shows that from the 127 items listed in the questionnaire, 126 managed to reach high consensus among panel of experts and only 1 item received no consensus from them. Item no 33 received no consensus from experts which stated that 'PTA is empowered with controlled authority in the overall school financial planning in process'. 118 items stated inter quartile range of 0 where only 8 items stated the interquartile range of 1. Furthermore, measurement for median also indicated a supportive result with 124 items managed to get median of 5 and only 3 items obtained the median of 4. This was similar for the mod measurement as 124 items managed to get mod of 5 and only item no. 9, 42 and 43 stated the mod of 4. Overall, the finding for this round 3 succeed to reach for highest consensus among experts thus was ended to become the content for the profile of effective school-based financial management in Malaysia.

The table also reported for the finding on Wilcoxon matched-pair sign test through the measurement of Z score. Any Z score of less than -1.99 indicated that no significant difference between answer for round 2 and round 3 whereas Z score of -2.00 and more signalled a significant difference between these two rounds of studies. Based on the group of financial management elements in the questionnaires:

- Element of School Vision and Mission Establishment shows that 3 items reported a significant difference between the answers for round 2 and 3. The items are item 5 'School vision and mission become guidance for planning a focused school finance', item 6 'School vision and missions drive school members to improve the school financial plan' and item 8 'School vision and mission receive conformity by all school members'.
- Element of Financial Purposes shows that 5 items reported a significant difference between the answers for round 2 and 3. The items are item 11 'School finance is used to buy teaching aids for the school teaching and learning

activities’, item 13 ‘School finance is used to implement high impact programs with low costs’, item 15 ‘School finance is used to realize the school short term and long term goals’, item 16 ‘School finance is channeled to the creation of conducive school surrounding’ and item 17 ‘School finance is used to provide for school facilities’.

- Element of School Finance Organizational Structure shows that 2 items reported a significant difference between the answers for round 2 and 3. The items are item 25 ‘School forms School Development Committee’ and item 26 ‘Appointment of Quality Controller among teachers for inspection of the procurement processes.
- Element of Role of Financial Planner shows that 3 items reported a significant difference between the answers for round 2 and 3. The items are item 29 ‘The role of committee in planning the school fund is based on their specific duty’, item 30 ‘Financial planning considers the teachers’ view with Head of Department as the leader’ and item 33 ‘PTA is empowered with controlled authority in the overall school financial planning process’.
- Element of Budget Management Procedures shows that 5 items reported a significant difference between the answers for round 2 and 3. The items are item 35 ‘Budget is prepared at the end of the year before’, item 36 ‘Analyzing strength, weaknesses, opportunity and threat of school finance’, item 37 ‘The budget format is referred to the previous year budget’, item 38 ‘Tactical planning is made at the department level for the yearly financial allocation’ and item 40 ‘Budget is announced at the early period of school financial year’.
- Element of School Financial Sources shows that 6 items reported a significant difference between the answers for round 2 and 3. The items are item 44 ‘Collaboration with potential society/body on school program can reduce the

school financial expenses’, item 45 ‘Entrepreneurship culture enable school to increase school financial sources’, item 46 ‘Corporate contribution could increase school financial sources’, item 47 ‘Society’s contribution enable school to increase school financial sources’, item 48 ‘PTA’s active roles enable school to increase school financial sources’ and item 50 ‘Alumni’s active role enables school to increase school financial sources’.

- Element of School Financial Acceptance Procedures shows that only 1 item reported a significant difference between the answers for round 2 and 3. The item is no 57 ‘Acceptance of money from public is forwarded to office within the same day’.
- Element of Acquisition and Disbursement Authority shows that only 1 item reported a significant difference between the answers for round 2 and 3. The item is no 62 ‘School acquisition transactions adhere to the stated procedures’.
- Element of Acquisition and Disbursement Procedures shows that all items stated no significant difference.
- Element of School Financial References shows that 2 items reported a significant difference between the answers for round 2 and 3. The items are item 86 ‘School receives advice from internal auditor’ and item 87 ‘School receives advice from external auditors’.
- Element of Financial Control Authority shows that all items stated no significant difference.
- Element of Financial Control Procedures shows that 6 items reported a significant difference between the answers for round 2 and 3. The items are item 104 ‘School establishes its systematic internal control system’, item 105 ‘School does its self-online auditing through Excellence Financial Management System (SKPK)’, item 110 ‘School prepares stock verification report according to the

required frequency’, item 111 ‘Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line’, item 113 ‘School registers the financial monitoring activities in the Immediate Inspection Record’ and item 114 ‘School sets up a systematic resource center’.

- Element of Financial Management Effectiveness Measures shows that 3 items reported a significant difference between the answers for round 2 and 3. The items are item 124 ‘School programs/projects manage to realize the stated objectives’, item 125 ‘School manages to achieve the targeted Key Performance Index (KPI)’ and item 127 ‘School receives excellent report from Internal Audit Division, Ministry of Education’.

The reported changes and significant difference on the answers for round 2 and 3 for the 37 items was due to the opportunity given to respondent to reconsider their previous answers in the round 2 of Delphi method. Furthermore, they were also provided with information on the mode of answers of all experts in the round 2 for them to improve and reach consensus for the best answers.

4.3.4 Conclusion for Phase of Profile Design

The Delphi method applied in Phase 2 has succeeded in developing the profile of effective school-based financial management in Malaysia with 3 rounds of studies with 15 members of a panel of experts. The experts that consisted of both theorists and practitioners have high consensus on 13 school-based financial management elements and 126 practices developed under 4 main financial management functions. All of the practices also stated considerably high Measures of Central Tendency presented by mode and median calculated for both 2 rounds of questionnaires. In addition, the findings also revealed that 37 items stated a significant difference on the answers for round 2 and 3 with improvements mostly recorded for interquartile range and mean.

As a summary, below are the final lists of practices developed for the profile of effective school-based financial management in Malaysia according to their main functions and themes:

a) Planning

I. School vision and mission establishment

- School vision and mission are based on government aspiration
- School vision and mission establishment are accompanied with high expectation
- Vision and mission statements are easily understood
- School vision and mission are collectively executed
- School vision and mission become guidance for planning a focused school finance
- School vision and missions drive school members to improve the school financial plan
- School vision and mission correspond with stakeholders desires
- School vision and mission receive conformity by all school members
- School vision and mission are established based on school financial position

II. Financial purposes

- School finance is used to develop human capital among school members
- School finance is used to buy teaching aids for the school teaching and learning activities.
- School finance is used to perform activities to reach for school Key Performance Index
- School finance is used to implement high impact programs with low costs
- School finance is used to fulfil the government policy regarding the education financial expenses.
- School finance is used to realize the school short term and long term goals

- School finance is channelled to the creation of conducive school surrounding
- School finance is used to provide for school facilities
- School finance is used to increase the school performance in its niche area

III. School finance organizational structure

- Financial organizational structure is headed by Principal/Head Teacher.
- School forms the School Financial Management and Account Committee which consist of Principal, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.
- Appointment of Treasurer in PTA organizational structure.
- School forms Asset Disposal Committee.
- School forms Asset Management and Inventory Committee.
- School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.
- School forms School Development Committee.
- Appointment of Quality Controller among teachers for inspection of the procurement process
- School forms School Price Quotation Committee.
- Appointment of Financial Committee member in every school project/program

IV. Role of financial planner

- The role of committee in planning the school fund is based on their specific duty.
- Financial planning considers the teachers' view with Head of Department as the leader.
- PTA is empowered with authority in planning the PTA fund.
- Principal/Head Teacher is the ultimate decision maker for the school budget

V. Budget management procedures

- The budget preparation is based on the expected financial allocation gained by school
- Budget is prepared at the end of the year before.
- Analyzing strength, weaknesses, opportunity and threat of school finance
- The budget format is referred to the previous year budget
- Tactical planning is made at the department level for the yearly financial allocation
- The budget format is standardized
- Budget is announced at the early period of school financial year
- School applies the ‘down-top’ concept in planning the school fund
- The financial planning considers the component of input, process and outcome in implementing every school program/project
- The financial planning policy is flexible according to the school needs

b) Financial Acceptance

I. School financial sources

- Collaboration with potential society/body on school program can reduce the school financial expenses
- Entrepreneurship culture enable school to increase school financial sources
- Corporate contribution could increase school financial sources
- Society’s contribution enable school to increase school financial sources
- PTA’s active roles enable school to increase school financial sources
- Primary school financial sources from Federal Government
- Alumni’s active role enables school to increase school financial sources

II. School financial acceptance procedures

- School acquires permission from State Education Department in collecting public money
- Special authorization letter is granted by principal/head teacher for teacher to collect public money
- School records acceptance of money based on specific book category and group of fund
- School issues receipt for every acceptance of money by school
- Total of money accepted from public is banked-in within the same day
- School prepares Bank Payment Slip for acceptance of money through bank
- Acceptance of money from public is forwarded to office within the same day
- Acceptance of check is credited within one week

c) Acquisition and Disbursement

I. Acquisition and disbursement authority

- School financial allocation is spent in an optimum way
- School expenditure is based on approved allocation
- Budget becomes guidance for school expenditure
- School acquisition transactions adhere to the stated procedures
- School contract selections adhere to the stated procedures
- Alteration on financial allocation is made following higher authority approval
- Acquisition is done based on the quality of goods and services
- Acquisition is done based on the school's real needs
- Acquisition is done by considering the school's priority
- Acquisition is done based on sufficient school's financial position
- Acquisition is done based on reasonable price

- Authority to approve school acquisition is granted to Principal or his/her assistants (deputy) only
- Disbursement authority /check approval is granted to Principal and its assistants only (depends on transactions)

II. Acquisition and disbursement procedures

- School completes the acquisition note before any procurement
- School prepares Local Order after getting approval to purchase
- Disbursement is accompanied with complete supporting documents
- School records every purchase transaction in specific accounts either manually or computerized
- School records small amount purchases in the Petty Cash account
- School makes payment within 14 days following the acceptance of invoice/bills
- Stock, inventory and capital assets are registered within 14 days following its acceptance
- School prepares price quotation for certain acquisition value

d) Control and Evaluation

I. School financial references

- School refers to Treasury Directive
- School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education
- School refers to the book of Guidance on Financial Management and Accounting of School Fund
- School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit Department
- School adheres to Financial Procedures Act 1957 in managing school finance

- School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance
- School receives advice from internal auditor
- School receives advice from external auditors

II. Financial control authority

- School Audit Division performs audit activities on school fund
- Principal/Head Teacher acts as a financial controller
- School appoints at least one internal auditor among teachers
- Principal/Head Teacher gives briefing to staff on school finance
- Principal/ Head Teacher monitors the school financial record on a monthly basis
- School financial report is presented in school management meeting
- Internal Audit Division, Ministry of Education performs integrated audit involving school contracts
- PTA's financial fund is audited by auditor appointed among knowledgeable person
- Principal/ Head Teacher monitors the school financial record on a daily basis

III. Financial control procedures

- School prepares supporting documents for school financial statement
- School responds to the audit opinion within the stipulated time
- School conducts Financial Committee meetings at least 4 times a year
- School registers its inventories based on standard procedures
- School registers its capital assets based on standard procedures
- Financial agenda is discussed in the school department meetings
- School does verification for its stocks
- School establishes its systematic internal control system

- School does its self-online auditing through Excellence Financial Management System (SKPK)
- School disposes its assets based on standard procedures
- School registers its stocks based on standard procedures
- Financial report is prepared following the completion of every school program/project
- School prepares the agreement effectiveness report on the security and cleanliness contract services
- School prepares stock verification report according to the required frequency
- Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line
- School depreciates its assets based on standard procedures
- School registers the financial monitoring activities in the Immediate Inspection Record
- School sets up a systematic resource centre
- School submits the Monthly Expenditures Performance Report to the Head of Responsibility Centre (PTj)
- Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)
- School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year

IV. Financial management effectiveness measures

- School receives unqualified audit opinion from School Audit Division
- School has optimum financial expenditures as planned in the yearly budget
- School achievement receives recognition based on excellent award
- School's staffs manage to achieve the Yearly Working Target (SKT)

- School obtains overall excellent results in the public examination
- Students' attainments are excellent as a whole
- School programs/projects manage to realize the stated objectives
- School manages to achieve the targeted Key Performance Index (KPI)
- School does not receive charge for any financial mismanagement
- School receives excellent report from Internal Audit Division, Ministry of Education

4.4 Phase of Profile Evaluation

The research carried out for this phase aimed at evaluating the profile of effective school-based financial management in Malaysia designed in the previous phase. It was considered as summative evaluation where the targeted samples were tested on the practices listed under the profile and further reached for confirmation of the profile been designed in the form of a recommended model. There are three research questions of this last phase that are:

- a) What is the level of practices of effective school-based financial management by cluster schools in Malaysia?
- b) What is the model of effective school-based financial management based on Malaysian context?

The following section presents finding for every research question which were analyzed using SPSS 19 and AMOS SPSS 20. For the first research questions, descriptive analysis was done to report on the frequencies, mean and standard deviation of every practice included in the profile. Then, the level of practices and its interpretation was interpreted according to three categories that are low level of practices for mean between 1.00 till 2.49, moderate level of practices for mean between 2.50 till 3.79 and high level of practices for mean between 3.80 till 5.00. The low level of practices was interpreted as less satisfied whereas moderate and high level of

practices was interpreted as moderate satisfied and satisfied respectively (Zulkifli Awang, 2012).

4.4.1 Practices of effective school-based financial management by cluster schools.

The findings on the level of practices by cluster schools were presented for every element in the school-based financial management functions from the total of 119 respondents. Thirteen tables were depicted for all elements with some explanations and brief discussion on the results of the analysis. The table were presented according to the school-based financial management functions as follows:

4.4.1.1 Function of Planning

a) Element of school vision and mission establishment

The following table 4.4 shows the cluster schools' practices on the element of school vision and mission establishment under the function of planning.

Table 4.4

Level of Practices for Element of School Vision and Mission Establishment

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School vision and mission are based on government aspiration	0 (0%)	0 (0%)	0 (0%)	15 (12.6%)	104 (87.4%)	4.87	0.333	High
School vision and mission establishment are accompanied with high expectation	0 (0%)	0 (0%)	0 (0%)	16 (13.4%)	103 (86.6%)	4.87	0.343	High
Vision and mission statements are easily understood	0 (0%)	0 (0%)	1 (0.8%)	18 (15.1%)	100 (84.0%)	4.83	0.397	High
School vision and mission are collectively executed	0 (0%)	0 (0%)	1 (0.8%)	32 (27.1%)	85 (72.0%)	4.71	0.473	High
School vision and mission become guidance for planning a focused school finance	0 (0%)	1 (0.8%)	13 (10.9%)	43 (36.1%)	62 (52.1%)	4.39	0.716	High

Table 4.4, continued

Level of Practices for Element of School Vision and Mission Establishment

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School vision and missions drive school members to improve the school financial plan	0 (0%)	1 (0.8%)	14 (11.8%)	49 (41.2%)	55 (46.2%)	4.33	0.714	High
School vision and mission correspond with stakeholders desires	1 (0.8%)	0 (0%)	5 (4.2%)	33 (27.7%)	80 (67.2%)	4.61	0.654	High
School vision and mission receive conformity by all school members	0 (0%)	0 (0%)	3 (2.5%)	37 (31.4%)	78 (66.1%)	4.64	0.534	High
School vision and mission are established based on school financial position	5 (4.2%)	3 (2.5%)	24 (20.3%)	46 (39.0%)	40 (33.9%)	3.96	1.016	High

Based on the table, the mean of all practices are within the range of 3.96 to 4.87 which indicated high level of all practices. Eight practices stated the largest percentages for the scale of ‘very often’ except for the last practices with the largest percentage on the scale of ‘often’. Therefore, the findings show that the cluster schools were considered to have satisfied level of practices for all items under the element of school vision and mission establishment.

b) Element of financial purposes

The following table 4.5 shows the cluster schools’ practices on the element of school financial purposes under the function of planning.

Table 4.5

Level of Practices for Element of Financial Purposes

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School finance is used to develop human capital among school members	0 (0%)	0 (0%)	5 (4.2%)	33 (27.7%)	81 (68.1%)	4.64	0.563	High

Table 4.5, continued
Level of Practices for Element of Financial Purposes

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School finance is used to buy teaching aids for the school teaching and learning activities.	0 (0%)	0 (0%)	3 (2.5%)	40 (33.6%)	76 (63.9%)	4.61	0.539	High
School finance is used to perform activities to reach for school Key Performance Index	0 (0%)	0 (0%)	1 (0.8%)	30 (25.4%)	87 (73.7%)	4.73	0.465	High
School finance is used to implement high impact programs with low costs	0 (0%)	0 (0%)	6 (5.0%)	59 (49.6%)	54 (45.4%)	4.40	0.587	High
School finance is used to fulfill the government policy regarding the education financial expenses.	0 (0%)	0 (0%)	0 (0%)	33 (27.7%)	86 (72.3%)	4.72	0.450	High
School finance is used to realize the school short term and long term goals	0 (0%)	0 (0%)	4 (3.4%)	30 (25.2%)	85 (71.4%)	4.68	0.536	High
School finance is channeled to the creation of conducive school surrounding	1 (0.8%)	6 (5.0%)	20 (16.8%)	37 (31.1%)	55 (46.2%)	4.17	0.942	High
School finance is used to provide for school facilities	2 (1.7%)	8 (6.8%)	33 (28.2%)	33 (28.2%)	41 (35.0%)	3.88	1.027	High
School finance is used to increase the school performance in its niche area	0 (0%)	1 (0.8%)	2 (1.7%)	29 (24.6%)	86 (72.9%)	4.69	0.547	High

Based on the table, the mean of all practices are within the range of 3.88 to 4.73 which indicated high level of all practices. Eight practices stated the largest percentages for the scale of ‘very often’ except for the fourth practice with the largest percentage on the scale of ‘often’. Furthermore, item no. 8 also stated a high value of standard deviation which indicated a big variation on the practices of schools to use school finance to provide for school facilities. Overall, the findings show that the cluster schools were

considered to have satisfied level of practices for all items under the element of school financial purposes.

c) Element of school finance organizational structure

The following table 4.6 shows the cluster schools' practices on the element of school finance organizational structure under the function of planning.

Table 4.6
Level of Practices for Element of School Finance Organizational Structure

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
Financial organizational structure is headed by Principal/Head Teacher.	0 (0%)	0 (0%)	0 (0%)	10 (8.4%)	109 (91.6%)	4.92	0.279	High
School forms the School Financial Management and Account Committee which consist of Principle, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.	0 (0%)	0 (0%)	1 (0.8%)	12 (10.1%)	106 (89.1%)	4.88	0.349	High
Appointment of Treasurer in PTA organizational structure.	0 (0%)	1 (0.8%)	2 (1.7%)	17 (14.3%)	99 (83.2%)	4.80	0.497	High
School forms Asset Disposal Committee.	0 (0%)	0 (0%)	0 (0%)	19 (16.4%)	97 (83.6%)	4.84	0.372	High
School forms Asset Management and Inventory Committee.	0 (0%)	0 (0%)	0 (0%)	18 (15.1%)	101 (84.9%)	4.85	0.360	High
School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.	2 (1.7%)	1 (0.8%)	6 (5.0%)	52 (43.7%)	58 (48.7%)	4.37	0.769	High
School forms School Development Committee.	0 (0%)	3 (2.5%)	8 (6.7%)	51 (42.9%)	57 (47.9%)	4.36	0.722	High
Appointment of Quality Controller among teachers for inspection of the procurement process	3 (2.5%)	6 (5.0%)	22 (18.5%)	68 (57.1%)	20 (16.8%)	3.81	0.866	High

Table 4.6, continued

Level of Practices for Element of School Finance Organizational Structure

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School forms School Price Quotation Committee.	1 (0.8%)	6 (5.1%)	9 (7.6%)	34 (28.8%)	68 (57.6%)	4.37	0.894	High
Appointment of Financial Committee member in every school project/program.	0 (0%)	2 (1.7%)	13 (10.9%)	42 (35.3%)	62 (52.1%)	4.38	0.748	High

Based on the table, the mean of all practices are within the range of 3.81 to 4.92 which indicated high level of all practices. Nine practices stated the largest percentages for the scale of 'very often' except for the eight practices with the largest percentage on the scale of 'often'. Therefore, the findings show that the cluster schools were considered to have satisfied level of practices for all items under the element of school finance organizational structure.

d) Element of role of financial planner

The following Table 4.7 shows the cluster schools' practices on the element of role of financial planner under the function of planning.

Table 4.7

Level of Practices for Element of Role of Financial Planner

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
The role of committee in planning the school fund is based on their specific duty.	0 (0%)	1 (0.8%)	3 (2.5%)	43 (36.1%)	72 (60.5%)	4.56	0.591	High
Financial planning considers the teachers' view with Head of Department as the leader.	0 (0%)	3 (2.5%)	2 (1.7%)	32 (26.9%)	82 (68.9%)	4.62	0.651	High
PTA is empowered with authority in planning the PTA fund.	0 (0%)	2 (1.7%)	12 (10.1%)	39 (32.8%)	66 (55.5%)	4.42	0.742	High

Table 4.7, continued

Level of Practices for Element of Role of Financial Planner

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
Principal/Head Teacher is the ultimate decision maker for the school budget	3 (2.5%)	1 (0.8%)	5 (4.2%)	24 (20.3%)	85 (72.0%)	4.58	0.830	High

Based on Table 4.7, the mean of all practices are within the range of 4.42 to 4.62 which indicated high level of all practices. All practices stated the largest percentages for the scale of ‘very often’ with minor percentage on other four scales. Overall, the findings show that the cluster schools were considered to have satisfied level of practices for all items under the element of role of financial planner

e) Element of budget management procedures

The following table 4.8 shows the cluster schools’ practices on the element of budget management procedures under the function of planning.

Table 4.8

Level of Practices for Element of Budget Management Procedures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
The budget preparation is based on the expected financial allocation gained by school	0 (0%)	0 (0%)	0 (0%)	24 (20.3%)	94 (79.7%)	4.80	0.404	High
Budget is prepared at the end of the year before.	0 (0%)	0 (0%)	1 (0.8%)	29 (24.4%)	89 (74.8%)	4.74	0.460	High
Analyzing strength, weaknesses, opportunity and threat of school finance	0 (0%)	0 (0%)	10 (8.4%)	48 (40.3%)	61 (51.3%)	4.43	0.645	High
The budget format is referred to the previous year budget	0 (0%)	1 (0.8%)	9 (7.6%)	48 (40.7%)	60 (50.8%)	4.42	0.671	High
Tactical planning is made at the department level for the yearly financial allocation	1 (0.8%)	1 (0.8%)	12 (10.1%)	34 (28.6%)	71 (59.7%)	4.45	0.778	High

Table 4.8, continued

Level of Practices for Element of Budget Management Procedures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
Budget is announced at the early period of school financial year	0 (0%)	1 (0.8%)	7 (5.9%)	36 (30.3%)	75 (63.0%)	4.55	0.647	High
School applies the 'down-top' concept in planning the school fund	1 (0.8%)	2 (1.7%)	15 (12.6%)	54 (45.4%)	47 (39.5%)	4.21	0.791	High
The financial planning considers the component of input, process and outcome in implementing every school program/project	1 (0.8%)	0 (0%)	6 (5.0%)	56 (47.1%)	56 (47.1%)	4.39	0.667	High
The financial planning policy is flexible according to the school needs	0 (0%)	1 (0.8%)	11 (9.2%)	52 (43.7%)	55 (46.2%)	4.35	0.684	High

With reference to Table 4.8, the mean of all practices are within the range of 4.21 to 4.80 which indicated high level of all practices. Seven practices stated the largest percentages for the scale of 'very often' except for the seventh practice with the largest percentage on the scale of 'often'. Practice no. 8 which stated that the financial planning considers the component of input, process and outcome has the similar amount of percentage for both scales of 'often' and 'very often'. Overall, the findings show that the cluster schools were considered to have satisfied level of practices for all items under the element of budget management procedures.

4.4.1.2 Function of Financial Acceptance

a) Element of school financial sources

The following table 4.9 shows the cluster schools' practices on the element of school financial sources under the function of financial acceptance.

Table 4.9
Level of Practices for Element of School Financial Sources

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
Collaboration with potential society/body on school program can reduce the school financial expenses	1 (0.8%)	7 (5.9%)	21 (17.6%)	56 (47.1%)	34 (28.6%)	3.97	0.882	High
Entrepreneurship culture enable school to increase school financial sources	1 (0.8%)	10 (8.5%)	48 (40.7%)	37 (31.4%)	22 (18.6%)	3.58	0.918	Moderate
Corporate contribution could increase school financial sources	0 (0%)	7 (5.9%)	41 (34.5%)	38 (31.9%)	33 (27.7%)	3.82	0.911	High
Society's contribution enable school to increase school financial sources	0 (0%)	9 (7.6%)	42 (35.3%)	32 (26.9%)	36 (30.3%)	3.80	0.962	High
PTA's active roles enable school to increase school financial sources	1 (0.8%)	4 (3.4%)	19 (16.0%)	41 (34.5%)	54 (45.4%)	4.20	0.889	High
Primary school financial sources from Federal Government	1 (0.8%)	3 (2.5%)	1 (0.8%)	22 (18.5%)	92 (77.3%)	4.69	0.698	High
Alumni's active role enables school to increase school financial sources	11 (9.2%)	30 (25.2%)	42 (35.3%)	20 (16.8%)	16 (13.4%)	3.00	1.157	Moderate

Based on Table 4.9, the mean of all practices are within the range of 3.00 to 4.69 with combination of both moderate and high level of practices. Five practices received high level of implementation whereas two practices shown moderate level of practices. The results of standard deviation also demonstrated considerably big variation for most practices with the highest value of 1.157 for the last practice which mentioned the role of alumni. Thus, the findings show that the cluster schools were considered to have satisfied level of practices for most practices under the element of school financial sources. Only two items resulted in moderately satisfied practices that are the role of alumni and entrepreneurship culture in increasing the school financial sources.

b) Element of school financial acceptance procedures

The following table 4.10 shows the cluster schools' practices on the element of school financial acceptance procedures under the function of financial acceptance.

Table 4.10

Level of Practices for Element of School Financial Acceptance Procedures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School acquires permission from State Education Department in collecting public money	4 (3.4%)	3 (2.5%)	9 (7.6%)	19 (16.1%)	83 (70.3%)	4.47	0.985	High
Special authorization letter is granted by principal/head teacher for teacher to collect public money	1 (0.8%)	5 (4.2%)	5 (4.2%)	14 (11.9%)	93 (78.8%)	4.64	0.823	High
School records acceptance of money based on specific book category and group of fund	0 (0%)	0 (0%)	1 (0.8%)	18 (15.1%)	100 (84.0%)	4.83	0.397	High
School issues receipt for every acceptance of money by school	0 (0%)	0 (0%)	0 (0%)	13 (10.9%)	106 (89.1%)	4.89	0.313	High
Total of money accepted from public is banked-in within the same day	0 (0%)	1 (0.9%)	4 (3.4%)	29 (24.8%)	83 (70.9%)	4.66	0.590	High
School prepares Bank Payment Slip for acceptance of money through bank	7 (5.9%)	2 (1.7%)	4 (3.4%)	14 (11.8%)	92 (77.3%)	4.53	1.064	High
Acceptance of money from public is forwarded to office within the same day	0 (0%)	1 (0.8%)	1 (0.8%)	34 (28.8%)	82 (69.5%)	4.67	0.540	High
Acceptance of check is credited within one week	5 (4.2%)	3 (2.5%)	4 (3.4%)	25 (21.0%)	82 (68.9%)	4.48	0.990	High

Based on Table 4.10, the mean of all practices are within the range of 4.47 to 4.89 which indicated high level of all practices. All practices stated the largest percentages for the scale of 'very often' with one practice obtaining a standard deviation with the value of more than 1. The high value of standard deviation could portray wide variations on the level of practice of preparing for the Bank Payment Slip among cluster

schools. Overall, the findings show that the cluster schools were considered to have satisfactory level of practice for all items under the element of school financial acceptance procedures.

4.4.1.3 Function of Acquisition and Disbursement

a) Element of acquisition and disbursement authorities

The following Table 4.11 shows the cluster schools' practices on the element of acquisition and disbursement authorities under the function of acquisition and disbursement.

Table 4.11
Level of Practices for Element of Acquisition and Disbursement Authorities

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School financial allocation is spent in an optimum way	0 (0%)	1 (0.8%)	0 (0%)	27 (22.9%)	90 (76.3%)	4.75	0.492	High
School expenditure is based on approved allocation	0 (0%)	0 (0%)	0 (0%)	17 (14.4%)	101 (85.6%)	4.86	0.353	High
Budget becomes guidance for school expenditure	0 (0%)	0 (0%)	4 (3.4%)	21 (17.8%)	93 (78.8%)	4.75	0.505	High
School acquisition transactions adhere to the stated procedures	0 (0%)	0 (0%)	1 (0.8%)	15 (12.7%)	102 (86.4%)	4.86	0.376	High
School contract selections adhere to the stated procedures	0 (0%)	0 (0%)	1 (0.8%)	17 (14.4%)	100 (84.7%)	4.84	0.392	High
Alteration on financial allocation is made following higher authority approval	1 (0.8%)	1 (0.8%)	1 (0.8%)	17 (14.4%)	98 (83.1%)	4.78	0.587	High
Acquisition is done based on the quality of goods and services	0 (0%)	0 (0%)	3 (2.5%)	23 (19.5%)	92 (78.0%)	4.75	0.488	High
Acquisition is done based on the school's real needs	0 (0%)	0 (0%)	0 (0%)	21 (17.8%)	97 (82.2%)	4.82	0.384	High
Acquisition is done by considering the school's priority	0 (0%)	0 (0%)	1 (0.9%)	25 (21.4%)	91 (77.8%)	4.77	0.443	High
Acquisition is done based on sufficient school's financial position	0 (0%)	0 (0%)	0 (0%)	23 (19.5%)	95 (80.5%)	4.81	0.398	High

Table 4.11, continued

Level of Practices for Element of Acquisition and Disbursement Authorities

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
Acquisition is done based on reasonable price	0 (0%)	0 (0%)	0 (0%)	29 (24.8%)	88 (75.2%)	4.75	0.434	High
Authority to approve school acquisition is granted to Principal or its assistants (deputy) only	3 (2.6%)	1 (0.9%)	4 (3.4%)	16 (13.7%)	93 (79.5%)	4.67	0.809	High
Disbursement authority /check approval is granted to Principal and its assistants only (depends on transactions)	0 (0%)	1 (0.9%)	1 (0.9%)	13 (11.1%)	102 (87.2%)	4.85	0.448	High

Table 4.11 shows that the means of all practices are within the range of 4.67 to 4.86 which indicated a high level of all practices. All practices stated the largest percentages for the scale of ‘very often’ with most of them also stating a low variation in the respondents’ answers through low value of standard deviations. We can conclude that the cluster schools were considered to have satisfied level of practices for all items under the element of acquisition and disbursement authorities.

b) Element of acquisition and disbursement procedures

The following Table 4.12 shows the cluster schools’ practices on the element of acquisition and disbursement procedures under the function of acquisition and disbursement.

Table 4.12

Level of Practices for Element of Acquisition and Disbursement Procedures

Practices	Never	Seldom	Sometime	Often	Very often	Mean	S.D.	Level of practices
School completes the acquisition note before any procurement	0 (0%)	0 (0%)	1 (0.8%)	9 (7.6%)	108 (91.5%)	4.91	0.320	High

Table 4.12, continued

Level of Practices for Element of Acquisition and Disbursement Procedures

Practices	Never	Seldom	Sometime	Often	Very often	Mean	S.D.	Level of practices
School prepares Local Order after getting approval to purchase	0 (0%)	0 (0%)	1 (0.8%)	10 (8.5%)	107 (90.7%)	4.90	0.330	High
Disbursement is accompanied with complete supporting documents	0 (0%)	0 (0%)	0 (0%)	9 (7.6%)	109 (92.4%)	4.92	0.267	High
School records every purchase transaction in specific accounts either manually or computerized	0 (0%)	0 (0%)	0 (0%)	11 (9.3%)	107 (90.7%)	4.91	0.292	High
School records small amount purchases in the Petty Cash account	1 (0.8%)	1 (0.8%)	1 (0.8%)	9 (7.6%)	106 (89.8%)	4.85	0.549	High
School makes payment within 14 days following the acceptance of invoice/bills	0 (0%)	0 (0%)	2 (1.7%)	21 (17.8%)	95 (80.5%)	4.79	0.450	High
Stock, inventory and capital assets are registered within 14 days following its acceptance	0 (0%)	0 (0%)	3 (2.5%)	33 (28.0%)	82 (69.5%)	4.67	0.524	High
School prepares price quotation for certain acquisition value	1 (0.8%)	2 (1.7%)	3 (2.5%)	21 (17.8%)	91 (77.1%)	4.69	0.688	High

According to Table 4.12, the means of all practices are within the range of 4.67 to 4.92 which indicated high level of all practices. Similar to the previous element, all practices stated the largest percentages for the scale of ‘very often’ with most of them also found to have low value of standard deviation. Therefore, the findings show that the cluster schools were considered to have satisfactory level of practices for all items under the element of acquisition and disbursement procedures which indicated high adherence of all of these schools towards the financial procedures.

4.4.1.4 Function of Control and Evaluation

a) Element of school financial references

The following table 4.13 shows the cluster schools' practices on the element of school financial references under the function of control and evaluation.

Table 4.13

Level of Practices for Element of School Financial References

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School refers to Treasury Directive	0 (0%)	0 (0%)	1 (0.8%)	12 (10.1%)	106 (89.1%)	4.88	0.349	High
School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education	0 (0%)	0 (0%)	0 (0%)	17 (14.3%)	102 (85.7%)	4.86	0.351	High
School refers to the book of Guidance on Financial Management and Accounting of School Fund	0 (0%)	0 (0%)	0 (0%)	14 (11.8%)	105 (88.2%)	4.88	0.324	High
School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit Department	0 (0%)	0 (0%)	1 (0.8%)	15 (12.6%)	103 (86.6%)	4.86	0.375	High
School adheres to Financial Procedures Act 1957 in managing school finance	0 (0%)	0 (0%)	1 (0.8%)	18 (15.1%)	100 (84.0%)	4.83	0.397	High
School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance	0 (0%)	0 (0%)	0 (0%)	16 (13.6%)	102 (86.4%)	4.86	0.344	High
School receives advice from internal auditor	3 (2.5%)	1 (0.8%)	12 (10.1%)	36 (30.3%)	67 (56.3%)	4.37	0.891	High
School receives advice from external auditors	7 (5.9%)	4 (3.4%)	23 (19.3%)	25 (21.0%)	60 (50.4%)	4.07	1.170	High

As indicated in Table 4.13, the means of all practices are within the range of 4.07 to 4.88 which indicated a high level of all practices. All practices stated the largest

percentages for the scale of ‘very often’ whereas one practice was shown to have a standard deviation value of more than 1. The last item which stated on the practice of cluster school to receive advice from external auditors shows a standard deviation of 1.17 with 5.9% of respondents never applying that particular practice. Nevertheless, the overall findings show that the cluster schools are still considered to have satisfied level of practices for all items under the element of school financial references.

b) Element of financial control authorities

The following Table 4.14 shows the cluster schools’ practices on the element of financial control authorities under the function of control and evaluation.

Table 4.14

Level of Practices for Element of Financial Control Authority

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School Audit Division performs audit activities on school fund	0 (0%)	0 (0%)	2 (1.7%)	26 (21.8%)	91 (76.5%)	4.75	0.473	High
Principal/Head Teacher acts as a financial controller	0 (0%)	0 (0%)	1 (0.8%)	10 (8.4%)	108 (90.8%)	4.90	0.329	High
School appoints at least one internal auditor among teachers	0 (0%)	0 (0%)	2 (1.7%)	21 (17.6%)	96 (80.7%)	4.79	0.449	High
Principal/Head Teacher gives briefing to staff on school finance	0 (0%)	0 (0%)	6 (5.1%)	22 (18.8%)	89 (76.1%)	4.71	0.558	High
Principal/ Head Teacher monitors the school financial record on a monthly basis	0 (0%)	0 (0%)	3 (2.5%)	21 (17.6%)	95 (79.8%)	4.77	0.477	High
School financial report is presented in school management meeting	0 (0%)	0 (0%)	9 (7.6%)	21 (17.6%)	89 (74.8%)	4.67	0.612	High

Table 4.14, continued
Level of Practices for Element of Financial Control Authority

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
Internal Audit Division, Ministry of Education performs integrated audit involving school contracts	1 (0.8%)	3 (2.5%)	14 (11.9%)	29 (24.6%)	71 (60.2%)	4.41	0.860	High
PTA's financial fund is audited by auditor appointed among knowledgeable person	0 (0%)	2 (1.7%)	7 (5.9%)	32 (26.9%)	78 (65.5%)	4.56	0.684	High
Principal/ Head Teacher monitors the school financial record on a daily basis	0 (0%)	1 (0.8%)	18 (15.3%)	50 (42.4%)	49 (41.5%)	4.25	0.739	High

Based on the table, the mean of all practices are within the range of 4.25 to 4.90 which indicated high level of all practices. Eight practices stated the largest percentages for the scale of 'very often' except for the last practices with the largest percentage on the scale of 'often'. Similar with previous element, the findings show that the cluster schools were considered to have satisfied level of practices for all items under the element of financial control authorities.

c) Element of financial control procedures

The following table 4.15 shows the cluster schools' practices on the element of financial control procedures under the function of control and evaluation.

Table 4.15
Level of Practices for Element of Financial Control Procedures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School prepares supporting documents for school financial statement	0 (0%)	0 (0%)	2 (1.7%)	18 (15.1%)	99 (83.2%)	4.82	0.431	High

Table 4.15, continued

Level of Practices for Element of Financial Control Procedures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School responses to the audit opinion within the stipulated time	1 (0.8%)	0 (0%)	2 (1.7%)	14 (11.8%)	102 (85.7%)	4.82	0.536	High
School conducts Financial Committee meetings at least 4 times a year	0 (0%)	0 (0%)	2 (1.7%)	32 (26.9%)	85 (71.4%)	4.70	0.497	High
School registers its inventories based on standard procedures	0 (0%)	0 (0%)	0 (0%)	30 (25.4%)	88 (74.6%)	4.75	0.437	High
School registers its capital assets based on standard procedures	0 (0%)	0 (0%)	0 (0%)	29 (24.4%)	90 (75.6%)	4.76	0.431	High
Financial agenda is discussed in the school department meetings	0 (0%)	0 (0%)	6 (5.0%)	37 (31.1%)	76 (63.9%)	4.59	0.588	High
School does verification for its stocks	0 (0%)	2 (1.7%)	8 (6.8%)	46 (39.0%)	62 (52.5%)	4.42	0.697	High
School establishes its systematic internal control system	0 (0%)	1 (0.8%)	5 (4.2%)	55 (46.2%)	58 (48.7%)	4.43	0.619	High
School does its self-online auditing through Excellence Financial Management System (SKPK)	13 (11.7%)	8 (7.2%)	19 (17.1%)	32 (28.8%)	39 (35.1%)	3.68	1.335	Mode rate
School disposes its assets based on standard procedures	0 (0%)	2 (1.7%)	6 (5.0%)	29 (24.4%)	82 (68.9%)	4.61	0.667	High
School registers its stocks based on standard procedures	0 (0%)	1 (0.8%)	1 (0.8%)	27 (22.7%)	90 (75.6%)	4.73	0.516	High
Financial report is prepared following the completion of every school program/project	0 (0%)	1 (0.8%)	4 (3.4%)	48 (40.3%)	66 (55.5%)	4.50	0.609	High
School prepares the agreement effectiveness report on the security and cleanliness contract services	0 (0%)	1 (0.8%)	9 (7.6%)	51 (42.9%)	58 (48.7%)	4.39	0.667	High

Table 4.15, continued

Level of Practices for Element of Financial Control Procedures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School prepares stock verification report according to the required frequency	2 (1.7%)	1 (0.8%)	9 (7.6%)	53 (44.5%)	54 (45.4%)	4.31	0.789	High
Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line	6 (5.1%)	3 (2.5%)	12 (10.2%)	37 (31.4%)	60 (50.8%)	4.20	1.067	High
School depreciates its assets based on standard procedures	0 (0%)	1 (0.9%)	5 (4.3%)	29 (24.8%)	82 (70.1%)	4.64	0.608	High
School registers the financial monitoring activities in the Immediate Inspection Record	4 (3.4%)	5 (4.2%)	19 (16.0%)	42 (35.3%)	49 (41.2%)	4.07	1.023	High
School sets up a systematic resource center	0 (0%)	6 (5.1%)	15 (12.7%)	56 (47.5%)	41 (34.7%)	4.12	0.818	High
School submits the Monthly Expenditures Performance Report to the Head of Responsibility Centre (PTj)	0 (0%)	0 (0%)	4 (3.4%)	24 (20.2%)	91 (76.5%)	4.73	0.516	High
Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)	2 (1.7%)	3 (2.5%)	13 (10.9%)	39 (32.8%)	62 (52.1%)	4.31	0.890	High
School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year	0 (0%)	1 (0.8%)	3 (2.5%)	32 (26.9%)	83 (69.7%)	4.66	0.574	High

Based on Table 4.15, the mean of 21 practices are within the range of 3.68 to 4.82 which stated a combination of both the moderate and high level of practices. Only one item stated a moderate level of practices which is the school practices to have the self-online auditing whereas the rest of items stated high level of practices. In addition, three items noted to have standard deviation values of more than 1 that are item 9, 15 and 17. Overall, the findings show that the cluster schools were deemed to have satisfied level of practices for twenty items under the element of financial control procedures with only one item held under the moderate satisfied practice.

d) Element of financial management effectiveness measures

The following table 4.16 shows the cluster schools' practices on the element of financial management effectiveness measures under the function of control and evaluation.

Table 4.16
Level of Practices for Element of Financial Management Effectiveness Measures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School receives unqualified audit opinion from School Audit Division	2 (1.7%)	3 (2.5%)	3 (2.5%)	20 (16.8%)	91 (76.5%)	4.64	0.800	High
School has optimum financial expenditures as planned in the yearly budget	0 (0%)	0 (0%)	0 (0%)	27 (22.7%)	92 (77.3%)	4.77	0.421	High
School achievement receives recognition based on excellent award	0 (0%)	1 (0.8%)	10 (8.4%)	22 (18.5%)	86 (72.3%)	4.62	0.676	High
School's staffs manage to achieve the Yearly Working Target (SKT)	0 (0%)	0 (0%)	3 (2.5%)	53 (44.5%)	63 (52.9%)	4.50	0.550	High
School obtains overall excellent results in the public examination	0 (0%)	0 (0%)	7 (5.9%)	31 (26.3%)	80 (67.8%)	4.62	0.598	High
Students' attainments are excellent as a whole	0 (0%)	0 (0%)	3 (2.5%)	40 (33.9%)	75 (63.6%)	4.61	0.540	High

Table 4.16, continued

Level of Practices for Element of Financial Management Effectiveness Measures

Practices	Never	Seldom	Sometimes	Often	Very often	Mean	S.D.	Level of practices
School programs/projects manage to realize the stated objectives	0 (0%)	0 (0%)	1 (0.8%)	56 (47.5%)	61 (51.7%)	4.51	0.519	High
School manages to achieve the targeted Key Performance Index (KPI)	0 (0%)	0 (0%)	2 (1.7%)	72 (61.0%)	44 (37.3%)	4.36	0.515	High
School does not receive charge for any financial mismanagement	7 (5.9%)	1 (0.8%)	0 (0%)	20 (16.8%)	91 (76.5%)	4.57	1.005	High
School receives excellent report from Internal Audit Division, Ministry of Education	18 (15.3%)	10 (8.5%)	27 (22.9%)	45 (38.1%)	18 (15.3%)	3.30	1.270	Moderate

Based on Table 4.16, the mean of all practices are within the range of 3.30 to 4.77 which also stated the combination of moderate and high level of practices as the previous element. Nine items stated high level of practices with eight of them found to have the largest percentage on the scale of 'often'. The last item which stated on the success of school to have excellent report from Internal Audit Division found to have a moderate level of practices with also a high value of standard deviation of 1.270. Overall, the findings show that the cluster schools were considered to have satisfied level of practices for most items under the element of financial management effectiveness measures despite one item to have moderate satisfied practices.

In conclusion, the analysis shows that cluster schools managed to obtain high level of practices for 121 items under the profile of effective school-based financial management. Only 4 items found to be practiced at moderate levels which are categorized to be at moderate satisfied practices. The items are:

- Entrepreneurship culture enables school to increase school financial sources,
- Alumni's active roles enable school to increase school financial sources,
- School does its self-online auditing through Excellent Financial Management System (SKPK), and
- School receives excellent report from Internal Audit Division, Ministry of Education.

Therefore, we can deduce that cluster schools have satisfied level of practices for most items under the profile of effective school-based financial management in Malaysia.

4.4.2 Model of effective school-based financial management in Malaysia

This section reports on the development of a model of effective school-based financial management in Malaysia which would evaluate and further verify the profile that has been designed in second phase of profile design. The data collected from 118 leaders from cluster schools in Malaysia has been used for the analysis of Structural Equation Modelling (SEM) using AMOS SPSS 20. The analysis began with the design of a schematic diagram of the model using AMOS based on the hypothesized relationships in the theoretical framework. The model then been linked with the data in SPSS before performing the Confirmatory Factor Analysis (CFA) and the fitness of the model with the collected data. Table 4.17 below explains abbreviation existed in the structural equation model in this study:

Table 4.17

Symbols Used in Structural Equation Model of This Study

Symbols	Definition
Planning	Function of planning
Acceptance	Function of financial acceptance
Acquisition	Function of acquisition and disbursement
Evaluation	Function of control and evaluation
VM	Element of school vision and mission establishment
FU	Element of financial purposes
OS	Element of school finance organizational structure
RF	Element of role of financial planner
PB	Element of budget management procedures
FS	Element of school financial sources

Table 4.17, continued

Symbols Used in Structural Equation Model of This Study

Symbols	Definition
PA	Element of school financial acceptance procedures
WP	Element of acquisition and disbursement authorities
PP	Element of acquisition and disbursement procedures
FR	Element of school financial references
WC	Element of financial control authorities
PC	Element of financial control procedures
EM	Element of financial management effectiveness measures

SEM would identify the fitness of the variance and covariance of the collected data with the hypothesized model through a few indicators or goodness of fit indices. These indices were presented as the Chi-Square value, Baseline Comparison, root mean square error of approximation (RMSEA) and a few more. In order to understand the concept of all analysis done in SEM, it is important to know the meaning of several important statistical terms commonly used in SEM.

Maximum Likelihood Estimates table consists of Regression Weights which shows the value of Critical Ratio (C.R.). The C.R. value presents the significance of standardized regression weight in measurement model for every latent variable and its indicator variable. C.R. not in the range ± 1.96 is considered to be significant at the $p < .05$ level. In addition, there is also another table which provides the Standardized Regression Weights. The high value of Standard Regression Weight in the column of Estimate shows that indicator variable could significantly represent its latent variable.

Another important table is the result for Squared Multiple Correlations. Column Estimate in the Squared Multiple Correlations shows the value of explained variances for all endogenous variables in the model. Then, the SEM analysis will also be incorporated with the table of Modification Indices. Modification Indices (M.I.) suggest for modification indices if the results of Chi-square and RMSEA shows the hypothesized model significantly do not fit with the research data. Nevertheless, any

modification on the variable relationship should be backed by good theoretical consideration.

Among important indicators in the determination of goodness of fit of the hypothesized model are such as Chi-square, CMIN, Baseline Comparisons and Root Mean Square Error of Approximation (RMSEA). Chi-square Goodness of Fit with probability level $p < .05$ indicates that the hypothesized model is significantly not fit with the data collected from respondents. CMIN (the likelihood ratio Chi-square) shows the value of Chi-square Goodness of Fit together with Degree of Freedom (DF) and its probability (P). The value is considered to be significant with $p < .05$ and the hypothesized model was not fit with the data.

Baseline Comparison consisted the value of NFI Delta1 (Normed Fix Index), RFI rho1 (Relative Fix Index), IFI Delta2 Incremental Fix Index), TLI rho2 Tucker-Lewis Fix Index) and CFI (Comparative Fix Index). Baseline Comparisons with the value of 0.90 indicated that that the regression model suggested by researcher was significantly fit with the collected data. The, Root Mean Square Error of Approximation (RMSEA) with value of less than 0.06 indicates that the regression model was significantly fit with the collected data.

The structural equation model shown in Figure 4.1 represents a schematic diagram of the hypothesized model of effective school-based financial management in Malaysia using AMOS Graphic. The model consists of thirteen indicator variables which were measured using the data collected in the previous survey. They were presented in the form of rectangle containing the abbreviation of VM, FU, OS, RF, PB, FS, PA, WP, PP, FR, WC, PC and EM. Furthermore, these thirteen variables also grouped according to their financial management functions that were function of planning, financial acceptance, acquisition and disbursement and control and evaluation.

These functions were drawn as four circles or ellipses which represented latent variables or variables that were not directly measured from the study.

In addition, the model also contained sixteen unobserved error variables in the form of circles or ellipses to represents the variance or measurement error for every endogenous variables. They were listed as rsvm, rsfu, rsos, rsrf, rspb, rsfs, rspa, rswp, rspp, rsfr, rswc, rspc, rsem, xac1, xac2 and xev3. The endogenous variables were the dependant variables existed in the model and identified with inward arrow whereas the exogenous variables were the independent variables identified with outward arrow. One way arrow explained the causal-effect relationship whereas two way arrows explained relationship between the linked two variables.

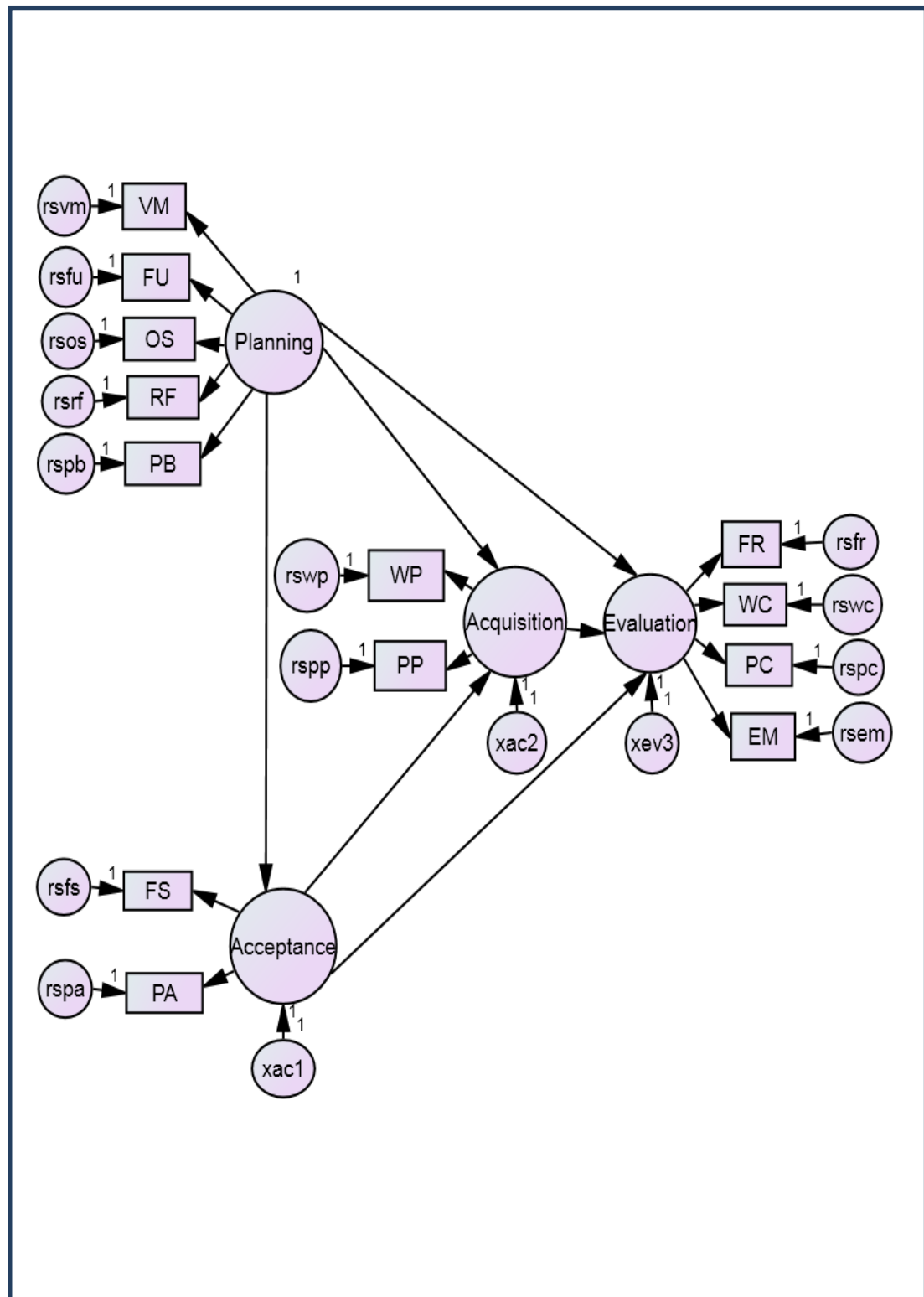


Figure 4.1 Structural equation model for effective school-based financial management in Malaysia drawn from schematic diagram using four functions that are planning, financial acceptance, acquisition and disbursement and control and evaluation and also thirteen elements of VM, FU, OS, RF, PB, FS, PA, WP, PP, FR, WC, PC and EM.

The structural equation model consists of both the measurement model and structural model. The suggested model in Figure 4.1 consisted of four measurement models which linked the observed variables to latent or unobserved variables of planning, acceptance, acquisition and evaluation. The structural model shows the relationship between all these unobserved or latent variables. The combinations of all these relationships were shown as a system of simultaneous equation which should be analyzed. Initially, the confirmatory factor analysis (CFA) was done in order to confirm on the validity, reliability and unidimensionality of the indicator variables in presenting their unobserved or latent variables.

Based on Confirmatory Factor Analysis (CFA) reported in Chapter 3, all 13 items or indicator variables and 4 latent variables are maintained. However, based on the results of Modification Indices (MI), some improvement were done by setting the three correlated errors to be “free parameter estimate” in order to increase on discriminant validity and its unidimensionality. Table 4.18 shows the modification indices given in this study by setting the threshold for modification indices of 4 in the Analysis Properties box of AMOS application.

Table 4.18

Modification Indices: Covariances

			M.I.	Par Change
epc	<-->	eem	4.614	.015
ewp	<-->	efr	4.352	.008
erf	<-->	epb	8.488	.025
eos	<-->	Acquisition	4.333	.006
eos	<-->	Planning	4.454	-.008
efu	<-->	Evaluation	5.483	-.013
efu	<-->	erf	4.169	-.023
evm	<-->	efu	5.470	.021

The M.I. column shows the modification index of every correlated measurement error suggested in the table. The value of Chi-square will be minimally reduced at the stated value of M.I. if the specific correlation is added to the hypothesized model. The reduced value of Chi-square indicated better fitness of the model with the data through

the probability of reducing its significant. Therefore, from eight correlated measurement errors suggested in Table 4.18, researcher has decided to set three correlations with more than 5.00 M.I. that are erf \leftrightarrow epb (M.I. of 8.488), efu \leftrightarrow Evaluation (M.I. of 5.483) and vm \leftrightarrow efu (M.I. of 5.470). The three correlations were added to the structural equation model by linking the two specified variables with two-way arrows. Variable erf is linked with variable epb, variable efu is linked with variable Evaluation and variable evm is linked with variable efu. The modified or re-specified model then shown in the following Figure 4.2.

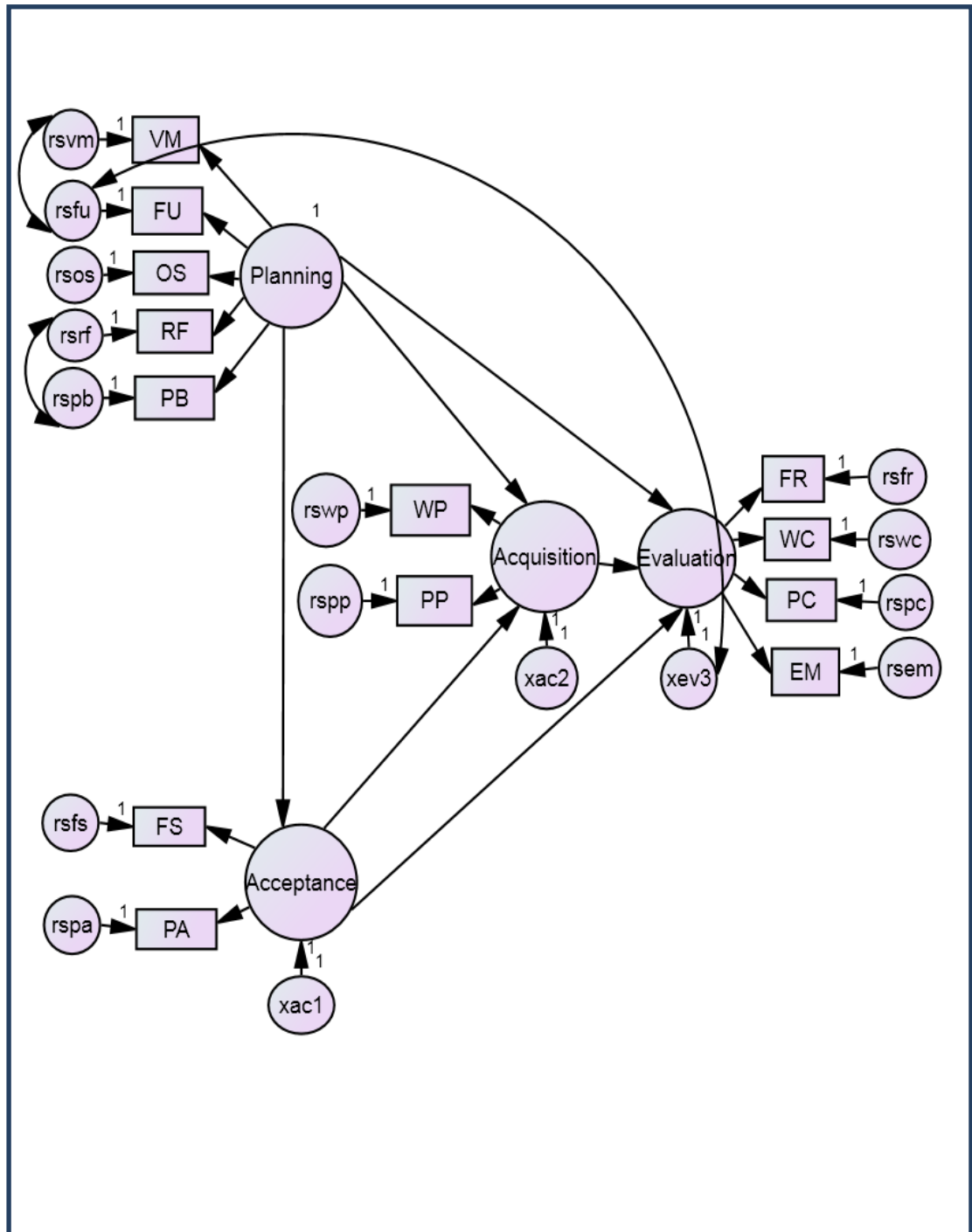


Figure4.2. Structural equation model for effective school-based financial management in Malaysia using four functions that are planning, financial acceptance, acquisition and disbursement and control and evaluation and also thirteen elements of VM, FU, OS, RF, PB, FS, PA, WP, PP, FR, WC, PC and EM.

Based on the structural equation model presented in Figure 4.2, several analyses have been done based on the theoretical interrelationships among the constructs. The following Table 4.19 and Table 4.20 of Maximum Likelihood Estimates shows the results of regression weights and standardized regression weight for the structural equation model:

Table 4.19

Maximum Likelihood Estimates: Regression Weights for Structural Model

			Estimate	S.E.	C.R.	P	Label
Acceptance	<---	Planning	.935	.269	3.478	***	
Acquisition	<---	Planning	1.927	.644	2.994	.003	
Acquisition	<---	Acceptance	.784	.421	1.860	.063	
Evaluation	<---	Planning	-.102	.920	-.111	.912	
Evaluation	<---	Acquisition	1.051	.546	1.925	.054	
Evaluation	<---	Acceptance	-.522	.592	-.883	.377	
VM	<---	Planning	.243	.034	7.245	***	
FU	<---	Planning	.228	.035	6.456	***	
OS	<---	Planning	.261	.027	9.670	***	
RF	<---	Planning	.245	.042	5.883	***	
PB	<---	Planning	.339	.033	10.285	***	
FS	<---	Acceptance	.200	.051	3.906	***	
PA	<---	Acceptance	.251	.059	4.285	***	
WP	<---	Acquisition	.089	.026	3.401	***	
PP	<---	Acquisition	.087	.026	3.402	***	
FR	<---	Evaluation	.109	.030	3.603	***	
WC	<---	Evaluation	.127	.035	3.665	***	
PC	<---	Evaluation	.133	.037	3.656	***	
EM	<---	Evaluation	.122	.034	3.577	***	

Based on results shown in Table 4.19, the Critical Ratio (C.R.) value for regressions of all latent variables with their indicator variables are outside the boundaries ± 1.96 ($p < .05$). Thus, all indicator variables are said to be significant variables for their latent variables in the modified structural equation model. These were also indicated through the symbol of *** in the p column. The results have confirmed that the latent variables in the measurement models of the modified hypothesized model could be significantly represented by their indicator variables. Based on Estimate column in Table 4.26 too, the high value of Standardized regression weight (β) show that the indicator variables could significantly represented their latent variables.

Table 4.20
Standardized Regression Weights for Structural Model

			Estimate
Acceptance	<---	Planning	.683
Acquisition	<---	Planning	.654
Acquisition	<---	Acceptance	.364
Evaluation	<---	Planning	-.038
Evaluation	<---	Acquisition	1.166
Evaluation	<---	Acceptance	-.269
VM	<---	Planning	.635
FU	<---	Planning	.581
OS	<---	Planning	.785
RF	<---	Planning	.541
PB	<---	Planning	.820
FS	<---	Acceptance	.431
PA	<---	Acceptance	.816
WP	<---	Acquisition	.873
PP	<---	Acquisition	.852
FR	<---	Evaluation	.779
WC	<---	Evaluation	.872
PC	<---	Evaluation	.852
EM	<---	Evaluation	.751

Another result analyzed for the structural model is Squared Multiple Correlations as presented in the following Table 4.21. Value of 0.466 or 46.6% variances in Acceptance and 0.885 or 88.5% variances in Acquisition could be estimated by the modified model. For the endogenous variable of Evaluation, 0.858 or 85.8% variances in it could be estimated by the modified model. Then, values of estimated variances for other thirteen indicator variables are between the range of 0.186 or 18.6% (FS) till 0.763 or 76.3% (WP). Therefore, the value of unexplained variances or variances errors (represented by evm, efu, eos, erf, epb, efs, epa, ewp, epp, efr, ewc, epc, and eem) are equal to $1 - \text{the value of Squared Multiple Correlations}$ which is between the range of 0.237 ($1 - 0.763$) till 0.814 ($1 - 0.186$). This indicates that variances errors or unexplained variances for 12 indicator variables in the modified model are between 23.7% till 81.4%.

Table 4.21
Squared Multiple Correlations for Structural Model

	Estimate
Acceptance	.466
Acquisition	.885
Evaluation	.858
EM	.564
PC	.725
WC	.760
FR	.607
PP	.726
WP	.763
PA	.665
FS	.186
PB	.672
RF	.292
OS	.616
FU	.338
VM	.403

Hypothesis testing for structural model

Hypothesis is made to test the correlational and causal effects relationships exist in the model. Based on the schematic diagram drawn using AMOS and the theory supporting the model, hypotheses have been listed down for every latent construct as follows:

a) Planning

H₁: The regression relation of Planning on Acceptance is significant.

The probability of getting a critical ratio as large as 3.478 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of Acceptance is significantly different from zero at the .001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Planning on Acquisition is significant.

The probability of getting a critical ratio as large as 2.994 in an absolute value is 0.003. The regression weight for Planning in the prediction of Acquisition is significantly

different from zero at the 0.01 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Planning on Evaluation is significant.

The probability of getting a critical ratio as large as -0.111 in an absolute value is 0.912.

The regression weight for Planning in the prediction of Evaluation is insignificantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is not supported.

H₁: The regression relation of Planning on VM is significant.

The probability of getting a critical ratio as large as 7.245 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of VM is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Planning on FU is significant.

The probability of getting a critical ratio as large as 6.456 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of FU is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Planning on OS is significant.

The probability of getting a critical ratio as large as 9.670 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of OS is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Planning on RF is significant.

The probability of getting a critical ratio as large as 5.883 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of RF is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Planning on PB is significant.

The probability of getting a critical ratio as large as 10.285 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of PB is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

b) Acceptance

H₁: The regression relation of Acceptance on Acquisition is significant.

The probability of getting a critical ratio as large as 1.860 in an absolute value is 0.063. The regression weight for Acceptance in the prediction of Acquisition is significantly different from zero at the 0.1 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Acceptance on Evaluation is significant.

The probability of getting a critical ratio as large as -0.883 in an absolute value is 0.377. The regression weight for Acceptance in the prediction of Evaluation is insignificantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is not supported.

H₁: The regression relation of Acceptance on FS is significant.

The probability of getting a critical ratio as large as 3.906 in an absolute value is less

than 0.001. The regression weight for Acceptance in the prediction of FS is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Acceptance on PA is significant.

The probability of getting a critical ratio as large as 4.285 in an absolute value is less than 0.001. The regression weight for Acceptance in the prediction of PA is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

c) Acquisition

H₁: The regression relation of Acquisition on Evaluation is significant.

The probability of getting a critical ratio as large as 1.925 in an absolute value is 0.054. The regression weight for Acquisition in the prediction of Evaluation is significantly different from zero at the 0.1 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Acquisition on WP is significant.

The probability of getting a critical ratio as large as 3.401 in an absolute value is less than 0.001. The regression weight for Acquisition in the prediction of WP is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Acquisition on PP is significant.

The probability of getting a critical ratio as large as 3.402 in an absolute value is less than 0.001. The regression weight for Acquisition in the prediction of PP is significantly

different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

d) Evaluation

H₁: The regression relation of Evaluation on FR is significant.

The probability of getting a critical ratio as large as 3.603 in an absolute value is less than 0.001. The regression weight for Evaluation in the prediction of FR is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Evaluation on WC is significant.

The probability of getting a critical ratio as large as 3.665 in an absolute value is less than 0.001. The regression weight for Evaluation in the prediction of WC is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Evaluation on PC is significant.

The probability of getting a critical ratio as large as 3.656 in an absolute value is less than 0.001. The regression weight for Evaluation in the prediction of PC is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

H₁: The regression relation of Evaluation on EM is significant.

The probability of getting a critical ratio as large as 3.577 in an absolute value is less than 0.001. The regression weight for Evaluation in the prediction of EM is significantly different from zero at the .001 level (two-tailed). In other words, the research hypothesis is supported.

Hypothesis testing for mediating variables in structural equation model

Since the structural model consists of mediating variable, the hypotheses for mediating variables were also included. It will address the effect of mediating variables in the relationship between an independent variable and its corresponding dependent variable.

Hypothesis 1: Planning has significant and direct effect on Acquisition

The probability of getting a critical ratio as large as 2.994 in an absolute value is 0.003. The regression weight for Planning in the prediction of Acquisition is significantly different from zero at the .01 level (two-tailed). In other words, the research hypothesis is supported.

Hypothesis 2: Planning has significant and direct effect on Acceptance

The probability of getting a critical ratio as large as 3.478 in an absolute value is less than 0.001. The regression weight for Planning in the prediction of Acceptance is significantly different from zero at the 0.001 level (two-tailed). In other words, the research hypothesis is supported.

Hypothesis 3: Planning has significant and direct effect on Evaluation

The probability of getting a critical ratio as large as -0.111 in an absolute value is 0.912. The regression weight for Planning in the prediction of Evaluation is insignificantly different from zero at the .001 level (two-tailed). In other words, the research hypothesis is not supported.

Hypothesis 4: Acceptance has significant and direct effect on Acquisition

The probability of getting a critical ratio as large as 1.860 in an absolute value is 0.063. The regression weight for Acceptance in the prediction of Acquisition is significantly

different from zero at the 0.1 level (two-tailed). In other words, the research hypothesis is supported.

Hypothesis 5: Acceptance has significant and direct effect on Evaluation

The probability of getting a critical ratio as large as -0.883 in an absolute value is 0.377.

The regression weight for Acceptance in the prediction of Evaluation is insignificantly different from zero at the .001 level (two-tailed). In other words, the research hypothesis is not supported.

Hypothesis 6: Acquisition has significant and direct effect on Evaluation

The probability of getting a critical ratio as large as 1.925 in an absolute value is 0.054.

The regression weight for Acquisition in the prediction of Evaluation is significantly different from zero at the 0.1 level (two-tailed). In other words, the research hypothesis is supported.

Table 4.22 shows the result of hypothesis testing from the AMOS output and followed by its interpretation in Table 4.23.

Table 4.22

The Result of Hypothesis Testing from the AMOS Output

Construct	Path	Construct	Estimate	S.E.	C.R.	P value	Hypothesis Results
Acceptance	<---	Planning	.935	.269	3.478	***	Supported
Acquisition	<---	Planning	1.927	.644	2.994	.003	Supported
Acquisition	<---	Acceptance	.784	.421	1.860	.063	Supported
Evaluation	<---	Planning	-.102	.920	-.111	.912	Not supported
Evaluation	<---	Acquisition	1.051	.546	1.925	.054	Supported
Evaluation	<---	Acceptance	-.522	.592	-.883	.377	Not supported

Table 4.23

The Results of Hypothesis Testing

Hypothesis	Hypothesis statement	Results
H ₁	Planning has significant effect on Acquisition	Supported
H ₂	Planning has significant effect on Acceptance	Supported
H ₃	Planning has significant effect on Evaluation	Not supported
H ₄	Acceptance has significant effect on Acquisition	Supported
H ₅	Acceptance has significant effect on Evaluation	Not supported
H ₆	Acquisition has significant effect on Evaluation	Supported

Based on Table 4.23, the results of hypothesis 1 and 2 indicate that Planning has significant effects on Acquisition and Acceptance but not on Evaluation as showed in hypothesis 3. Furthermore, hypothesis 4 indicates that Acceptance has significant effect on Acquisition but not on Evaluation as proved in hypothesis 5. Then, Acquisition has significant effect on evaluation as showed in hypothesis 6. Therefore, researcher concludes that Acquisition is full mediator linking Planning and Evaluation; and Acceptance and Evaluation whereas Acceptance is partial mediator linking Planning and Acquisition.

Model fit summary for structural model

For assessing the fitness of the structural model, three results are presented in the model fit summary that are CMIN, Baseline comparisons and RMSEA value. The following Table 4.24 shows that the value of CMIN or the Chi-square (χ^2) Goodness of Fit is significant [χ^2 (N = 118, df = 56) = 79.049, $p < .05$]. Nevertheless, the value of CMIN is stated at 79.049 to make the value of CMIN/DF to become 1.412. Since the value of

CMIN/DF is less than 5.0, it indicates that the model has achieved the required Parsimonious fit.

Table 4.24
CMIN for Structural Model

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	35	79.049	56	.023	1.412
Saturated model	91	.000	0		
Independence model	13	951.022	78	.000	12.193

Another fitness analysis been reported were fit indices of NFI, RFI, IFI, TLI and CFI for the structural model in Table 4.25 of baseline comparisons. All the five values in the table show good indices with four of them have value of more than 0.9. The value of RFI is also close to 0.9 with the range of all fit indices are between 0.884 to 0.974. Therefore, it was concluded that the hypothesized structural model is significantly fit with the collected data.

Table 4.25
Baseline Comparisons for Structural Model

Model	NFI	RFI	IFI	TLI	CFI
	Delta1	rho1	Delta2	rho2	
Default model	.917	.884	.974	.963	.974
Saturated model	1.000		1.000		1.000
Independence model	.000	.000	.000	.000	.000

Then, the important fit indices of Root Mean Square Error of Approximation or RMSEA in the following Table 4.26 has value of 0.059. As mentioned previously, the RMSEA value of less than 0.06 has been used to be the cut-off point to indicate a very good fit model. Therefore, the value of RMSEA indicates that the hypothesized model was significantly fit with the collected data.

Table 4.26
RMSEA for Structural Model

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.059	.023	.088	.293
Independence model	.309	.292	.327	.000

The final results shown in the analysis of the modified structural equation model is the value of covariances and correlations for the additional variables relationship included in the hypothesized model. The results are presented in the following Table 4.27 and 4.28.

Table 4.27

Covariances for Structural Model

			Estimate	S.E.	C.R.	P
erf	<-->	epb	.034	.011	2.993	.003
efu	<-->	xev3	-.119	.053	-2.236	.025
evm	<-->	efu	.020	.010	2.048	.041

Table 4.28

Correlations for Structural Model

			Estimate
erf	<-->	epb	.371
efu	<-->	xev3	-.372
evm	<-->	efu	.216

a) Variable erf and epb

The results shown that the relationship between variable erf and epb is significant (C.R. = 2.993, $r = .371$) with $p = .003$. It indicated that the relationship between erf and epb was actually existed in the data in a positively correlated way.

b) Variable efu and variable xev3

The results shown that the relationship between variable efu and xev3 is significant (C.R. = -2.236, $r = -.372$) with $p = .025$. It indicated that the relationship between efu and xev3 was actually existed in the data in a negatively correlated way.

c) Variable evm and variable efu

The results shown that the relationship between variable evm and efu is significant (C.R. = 2.048, $r = .216$) with $p = .041$. It indicated that the relationship between evm and efu was actually existed in the data in a positively correlated way.

From the whole analysis of Structural Equation Modelling (SEM) of this study, the researcher has finalized the modified model illustrated in Figure 4.2 as the best fit model of effective school-based financial management in Malaysia. Based on the results of the analysis, the model has significantly improved in all of the fitness indicators to make it more fit with the collected data as compared to the early schematic diagram model by researcher. The value of Chi-square (X^2) Goodness of Fit is 79.049 to be significant at $[\chi^2 (N = 118, df = 56) = 79.049, p < 0.05]$. The values of NFI, IFI, TLI and CFI in the Baseline Comparisons also were more than 0.9 which indicated a very good fit model. It then supported by the value of RMSEA of 0.059 to confirm the modified model to be classified as a very good fit model.

4.4.3 Conclusion for Phase of Evaluation

- Cluster schools have satisfied level of practices for the overall profile of effective school-based financial management in Malaysia with 121 items obtained high level of practices and only 4 items for moderate level of practices.
- The model of effective school-based financial management in Malaysia is as illustrated in Figure 4.2.

4.5 Chapter summary

This chapter provides findings for the research questions of this study through specific analyses adopted in every phase. In the needs analysis, findings revealed three important reasons for carrying out the study. Then, the necessary context for implementing the profile also was discussed which include the school stakeholders who should participate and the needs required to ensure effective school-based financial management in Malaysia. This chapter also reported the content of the profile from the Delphi method analysis in the second phase of study. The designed profile consists of 126 practices grouped under 13 different elements from 4 main financial functions. Finally, profile

evaluation developed the model of effective school-based financial management in Malaysia from research conducted with cluster schools.

CHAPTER 5

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.1 Overview

This chapter is the final part of the thesis with the aim to conclude all findings of this study and to discuss its future implications and contributions. This chapter consists of six sections which will highlight the important elements of the study that need to be comprehended by readers. The earlier section will present the summary of the study which will recapture the mechanics of research involved in the phases of needs analysis, profile design and profile evaluation. It is followed by discussion of all findings presented in chapter 4 with comparisons to other relevant literatures of school-based financial management. Following the section on conclusion, implications of the study will be discussed according to five domains which include practical, methodological, managerial, theoretical and policy implications. This chapter will be ended with the researcher's recommendations for future research related to this study and the summary of this chapter.

5.2 Summary of the Study

The financial decentralization reform in many government sectors around the world has initiated for similar management transformation at the school level with the rise of the concept of school-based management in important areas such as finance, curriculum and human resource management. In 2000, Malaysia initiated the new public management reform at school level through the recognition of several groups of schools as school of PTj (Pusat Tanggungjawab) level or school of Responsibility Center level. This kind of school is granted with a certain level of autonomy in financial management through the

devolved decision making authority by the government together with the accountability and responsibility in their financial management operations.

Since more than a decade of implementation of the PTj concept, the Ministry of Education, Malaysia has experienced rapid development. With the launch of Pelan Induk Pembangunan Pendidikan (PIPP) or Education Development Master Plan in 2006 under the Ninth Malaysia Plan (RMK-9), the government has established the concept of cluster school. Cluster school is a group of schools selected from different cluster of schools in Malaysia recognized to be excellent in all subject matters involving academics, co- curriculum, school management and other important operations. Cluster schools were recognized for applying the school-based management concept in the area of school management, human resources, financial and physical resources and curriculum and co-curriculum. They are formally authorized by guided autonomy bounded by the national education system and related Malaysian education acts.

This study was carried out as an initiative to strengthen the school-based financial management concepts applied under financial management reform experienced by PTj schools and cluster schools in Malaysia. It was also intended to provide alternative solutions for certain issues raised through several years of PTj implementation and prepare guidance for related parties involved in school financial management. The purpose of this study is to develop the profile of effective school-based financial management in Malaysia. It was carried out by applying the mixed method research design through developmental study involving three main phases of needs analysis, profile design and profile evaluation.

The first phase is the phase of need analysis which consists of three objectives that are to find the importance of developing the profile of effective school-based financial management in Malaysia, to recognize people involved in implementing effective school-based financial management and lastly to identify needs for successful

implementing the profile. The first phase was carried out by applying the qualitative study which used semi-structured interview with ten selected samples. The samples were selected based on purposeful sampling which involved principals and head teachers in the Klang Valley, Malaysia who fulfilled specific criteria determined by the researcher. Then, the data were analyzed thematically following the transcription process and the findings were reported based on qualitative method data presentation.

Findings for this phase supported the development of this profile based on three important reasons. It could assist the school manager or principal to guide their school financial management effectively from the guided autonomy granted by the higher education authority. In addition, this research also could strengthen the roles of all related school stakeholders and collaborative effort in managing school finances besides inducing government to develop the school-based financial management policies. Then, this profile should be implemented by specific school finance organizational structures with financial support derived from parents and external communities such as NGOs and business organizations. Schools should also be equipped with eight important needs in order to be effective in managing the school finances.

The second phase was the phase of profile design which used Delphi method with three rounds of study. The objective of this phase was to design the profile of effective school-based financial management in Malaysia by identifying specific elements and practices. Samples for this phase were selected from a group of experts in the area of school financial management who fulfilled specific criteria to be recognized as experts. The first round involved semi structured interview with fifteen experts which consisted of seven school leaders, four lecturers, three auditors and one school inspectorate. The findings of first round then become basis for the construction of questionnaires which then be used in the second and third round of Delphi method. The

study was ended in the third round when it managed to reach the highest level of consensus among panel of experts on the content of the profile.

The findings were presented in the form of a profile of effective school-based financial management in Malaysia. The profile consists of four important financial functions that are planning, financial acceptance, acquisition and disbursement and control and evaluation. These main functions then were further grouped into thirteen elements that enlisted all the 126 recommended practices for effective school-based financial management in Malaysia. The elements are school vision and mission establishment, financial purposes, school finance organizational structures, role of financial planner, budget management procedures, financial sources, acceptance procedures, acquisition and disbursement authority, procedures, financial references, control authority, control procedures and finally the financial management effectiveness measures.

The final phase of this study was the phase of profile evaluation for the purpose of verification of the profile designed in the second phase. There were two objectives of this phase that are to measure the level of practices of effective school-based financial management by cluster schools in Malaysia and to develop the model of effective school-based financial management. This phase involved the quantitative study by distributing questionnaire to all school leaders of cluster schools in Malaysia. The data then were analyzed using descriptive statistics whereas the model was developed through Structural Equation Modelling (SEM) by using the AMOS 20 software.

Findings of this final phase reported on overall satisfied practices of effective school-based financial management by cluster schools in Malaysia. The sample of cluster schools managed to achieve high level of practices for 121 items and only 4 items for moderate level of practices. Then, the modified structural equation model for effective school-based financial management in Malaysia was also developed which

shows the relationships of all financial functions and elements. It includes three more additional relationships that are between variable of role of financial planner and variable of budget management procedures, variable of financial purposes and variable of evaluation and lastly, variable of school vision and mission establishment and variable of financial purposes.

5.3 Discussion of the Findings

This section will discuss the findings reported in chapter 4 based on three phases of study.

5.3.1 Phase of Needs Analysis

The discussion in this first phase will be based on the three research objectives outlined in the first chapter of this study that are the findings on the importance of profile of effective school-based financial management in Malaysia, identification of people involved in effective school-based financial management and the needs required for implementing effective school-based financial management in Malaysia.

5.3.1.1 The importance of profile of effective school-based financial management in Malaysia

Three main answers have been identified from data obtained in semi-structured interviews with ten school leaders. Firstly, most of the principals believed that the profile could **become a reference for principals or school leaders to manage the school finance effectively particularly for new schools granted with financial autonomy in Malaysia**. The importance of specific guidance or reference for school leaders was supported by Al-Taneiji and McLeod (2008) and Cook (2007). The current references for all schools in Malaysia are the Guideline for School Financial Management and Accounting book produced by the Ministry of Education, Education Rules (Accounts and Audit) 2002 produced under the Education Act 1996, Financial

Procedures Act 1957, Treasury Directives, Circulations and letter of circulations produced by Ministry of Education, Ministry of Finance or Ministry of Public Services.

Nevertheless, school with guided financial autonomy such as PTj level schools, cluster schools and high performing schools (SBT) need specific reference purposely tailored to their needs and different nature of financial operations. Acts are too general and benefitted in revising the government policies. Similarly, the book of Guideline for School Financial Management and Accounting book produced by the Ministry of Education is also applicable for all schools in Malaysia and particularly beneficial for people involved in the school finance administrative position such as school top management and related officers and clerks. On the other hand, Circulations and letters are distributed on a seasonal basis even though dedicated purposely for PTj schools, cluster schools or SBT schools.

The other important reason for the profile development is **to ensure that all related parties or education stake holders involved in the school finance are maximizing their roles and work collaboratively to enhance their performance** as agreed by De Grauwe (2005), Dimmock (1993) and Hussein (2010). The profile could induce better commitment among school stake holders such as principal, teachers, administrative staff, parents, alumni and even the outside communities such as NGOs or business entities. It also could become a blueprint for an effective school-based financial management and accessible to be referred by all parties. Furthermore, the existence of this profile could inspire team work and collaboration among the school stake holders. It provides a checklist for self-evaluation on specific responsibilities accountable by them which can then be evaluated at the end of certain period to drive for continuous improvement through time.

Lastly, this study is important with the expectation that it could **support the Ministry of Education in terms of the policy making and inspire them to further**

increase the number of schools granted with financial autonomy in Malaysia. The existence of profile of effective school-based financial management could increase the Government's confidence in the ability of school leaders to utilize their granted financial autonomy. It should be referred in conjunction to other main references in order to maximize understanding of the most effective way to handle school financial sources. Furthermore, this profile is developed based on academically scientific research with the involvement of experts' participation and high level of validity and reliability research method.

5.3.1.2 People involved in implementing effective school-based financial management in Malaysia

Analysis on this part has recognized people who should be involved in school-based financial management to ensure effective operations. All informants agreed on the current form of school finance organizational structure suggested by the Ministry of Education for handling the administrative part. This structure consist of Principal or Head Teachers, all of his or her Assistant Principals, Head of departments, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and the school Internal Auditor. In addition, schools also established a few more committees such as Asset Disposal Committee, School Development Committee, Key Performance Index Committee and others to support the main school finance committee.

The main finding on this part was that all informants believed that other school stakeholders such as parents and outside communities should participate in the form of financial contribution only. In other words, they are separated from the school finance organizational committee which is responsible for the school finance administrative duties. Parents' participation is formally organized under Persatuan Ibu Bapa dan Guru (PIBG) or Parent-Teacher Association (PTA) whereas communities could contribute in

the form of financial donation, partnership or collaboration with schools through approval gained from the State Education Department. They could also monitor or evaluate the financial fund contributed by them only without any authority to intervene in the management of other financial funds.

This condition was probably due to different context of school participation compared to other developed countries such as Australia, New Zealand, Canada and the USA. Parents in Malaysia have lower contribution for school operations as a result of lower socio-economic status average which make them rely heavily on government sources of fund. This finding is parallel with the study done by Yolcu (2011) on the effect of variation in socio-economic level towards parents' participation in school activities. There are also issues on skills and knowledge in management of school money besides integrity to oversee the public money in the most transparent way. Thus, parents' participation is really limited around the activities funded through PTA fund. This condition also contrast to the study on the benefit of parent's participation as claimed by Gunnarson et al. (2009) and Peter Kiplangat et al. (2009).

Current trend by most schools in Malaysia is on collaboration and partnership with communities particularly the private entities, NGOs or higher learning institutions. It appears to be the best way of increasing school benefits without outflow of money and mutually bring positive impact for both parties. This is supported by Shaeffer (1992) who stressed the advantages of school collaboration for educational changes and school improvement.

5.3.1.3 Needs for effective implementation of school-based financial management in Malaysia

Eight themes were identified on the needs for effective school-based financial management in Malaysia. The themes are good school vision and mission which are grasped by all school members, meaningful autonomy at the school site, clear

distribution of power among members, relevant knowledge and skills, transparency and integrity, good information distribution, entrepreneurship and recognition for performance. All of these needs have to be equipped by all school stakeholders including parents and the relevant outside communities and not only limited to those involved in the school financial administration. However, the level of importance of all these needs might be different according to their level of authority and accountability.

Firstly, school vision and missions should be well comprehended by all parties. The ability to understand the school aims will facilitate school members to have better planning for students' academic and non-academic activities which will improve overall school performance. Money could be channelled to higher priorities activities. Parents and communities also will have the sense of responsibility to contribute to the school fund and assist schools through some activities and programs to benefit the children. The importance of school vision and mission to be comprehended by all school members were also agreed by Briggs and Wohlstetter (2003) and Shahril@Charil Marzuki and Marzita Abu Bakar (2005).

The next factor is the need for **meaningful autonomy at the school site**. The importance of this factor was supported by the study done by Briggs and Wohlstetter (2003), Knight (1992) and Odden (1994). Government through Ministry of Education should clarify the degree of financial autonomy devolved at the school level based on their capability and different school context. In other words, the autonomy granted was intended to serve some important purposes and could bring clear benefit to the specific type of schools and ultimately the overall government operation. Cluster schools, for example, have wider scope of financial autonomy as compared to schools of PTj level which involved mainly on salary, remunerations and certain expenses for school maintenance. This is due to the different nature of cluster school which is known to be the excellent schools with higher achievement in many aspects of school performances.

Another important need for effective implementation of school-based financial management is **clear distribution of power among members**. Since the devolved autonomy indicated higher responsibility and accountability for school sites, all relevant stakeholders should understand their level of power and authority. The financial decentralization reform also claimed for higher participation in order for the school to realize its vision and mission. Therefore, all these school stakeholders should be clearly informed of their established power under the school-based financial management concept. The importance of this factor supported the points discussed by Briggs and Wohlstetter (2003), Hussein (2010), Shahril@Charil Marzuki and Marzita Abu Bakar (2005) and Wohlstetter and Mohrman (1994). As mentioned earlier, parents and external communities are welcome to participate financially without intervening in the school finance administrative tasks operated by skilled staff selected by the school management team.

The financial decentralization reform in schools and other government sectors demand **necessary skills and knowledge enhancement of the relevant people involved**. The importance of preparation of skills and knowledge in handling the school based-management was supported by vast literature (Al-Taneiji & McLeod, 2008; Bandur, 2009; Ho, 2010; Hussein Ahmad, 2010; Knight, 1992; Maszuria Adam et al., 2008; Murphy, 1994; A. Odden, 1994; Shahril@Charil Marzuki & Marzita Abu Bakar, 2005; Wohlstetter & Mohrman, 1994). It involved the needs for higher skills and knowledge on financial operation, school technical knowledge and even the capability to communicate effectively with people inside and outside the school boundary. Under the new public management reform in Malaysia, most of control and reporting activities were assisted with the computer and internet facilities. Thus, schools operated with financial autonomy must have vast knowledge of school financial management with additional technical skills of doing on-line administrative work. In addition, the

increased involvement of school stake holders also requested for better communication skills to ensure good team work and collaboration.

The significant attribute of findings in this section is the **need for transparency and integrity in handling the school fund**. These ethics are the important features of public workers in the government of many developing countries differed from the cultures readily established in many developed ones. The issue of bribery and financial criminal misconduct have to be largely confronted and solved by the higher authority to ensure smooth and effective government operations. This is similar for the public schools granted with financial autonomy as the new management reform necessitated high integrity, transparency and larger accountability on the pool of public money.

Changes in recent decades show that most of parents of higher socio-economics status in Malaysia have more opportunity to elect private schools for their kids. Thus, large proportion of public schools in Malaysia are occupied by communities from low to middle class socio-economic status that still associated with many civic issues. Even though principal and his management team are equipped with certain level of financial autonomy, the money has to be managed with high level of integrity and transparency towards the newly formed larger community of school stake holders with various backgrounds. This feature supports the study done on the important of financial integrity in the Malaysia's public organization by Ahmad Zaki Husin (2001) and Zulkurnain Awang and Xavier (2001).

The next factor on the need for effective school-based financial management in Malaysia is **good information distribution among the school stake holders** which was also supported by few previous researchers (Briggs & Wohlstetter, 2003; Knight, 1992; Murphy, 1994; A. Odden, 1994; Shahril@Charil Marzuki & Marzita Abu Bakar, 2005; Wohlstetter & Mohrman, 1993). School leaders should strengthen the sharing concept to stimulate the sense of belonging and ownership for both communities inside

and outside of school. Information should be able to reach the right people at the right time in order for schools to make effective decisions especially with regard to the school financial operation. This factor also associated with the previous element of transparency and integrity in which schools' decisions are made by accountable people with the consent of many related school communities.

Entrepreneurship culture at the school site is among the main attributes of the school-based financial management concept. It reflects initiative by school members to improve school funds as an alternative effort to finance the school operations and activities. Among ordinary practices are rent of school canteen, book shop or multi-purpose hall to the public and school festival to raise funds. Under the school financial decentralization reform, leaders should be able to boost this culture and go beyond the ordinary practices of other public schools.

The government of Malaysia also has launched the Economic Transformation Programme (ETP) in 2010 under Tenth Malaysia Plan with the aim of pursuing a strategy to achieve a high-income status country. This vision is parallel with the entrepreneurship culture at the school level in order to make schools less dependent on government financial assistance and subsidies. Any public entities including schools are really encouraged to collaborate with any private institution as an alternative source of funds which could mutually benefit both parties. This culture also was described in the previous studies by Briggs and Wohlstetter (2003) and Shahril@Charil Marzuki and Marzita Abu Bakar (2005) as the effort of cultivating resources.

Finally, effectiveness in management context could be related to the element of motivation of human capital involved in the activities. Thus, there is need for **recognition for performance** in order to boost enthusiasm among school members and increase their determination to improve performance. This is in parallel with the findings obtained in the research done by Al-Taneiji and McLeod (2008), Briggs and

Wohlstetter (2003), Kelley et al. (2000), Odden (1994) and Wohlstetter and Mohrman (1993). Recognition could be awarded in various ways which could be either in monetary or non-monetary form. Among the ordinary practices adopted by the Ministry of Education, Malaysia is the recognition given to schools in the form of awards and financial grants. The financial grant enables schools to vary their activities which further benefits school internal communities including students and staff.

5.3.2 Phase of Profile Design

The discussion of findings in this phase will be presented according to elements identified in the profile of effective school-based financial management in Malaysia.

Function of Planning

a) Element of school vision and mission establishment

Among the core elements under the function of financial planning is the school vision and mission establishment as agreed by Cheng (1996). Vision reflects the long term aspiration of the school whereas mission will identify the necessary strategies to realize the school long term vision. Based on the research findings, experts have reached high consensus that school vision and mission should be based on government aspiration and accompanied with high expectation by all members. Then, the established vision and mission statements should easily be understood to become guidance for school members to plan for focused school finance. A good school vision and mission will drive school members to improve the school financial plan and direct the school resources toward the achievement of the stated vision and mission.

School vision and mission should correspond with stakeholders' desires and receive conformity by all school members. This condition will enable the school vision and mission to be collectively executed and receive full participation by all. One significant finding under this element is the need for school vision and mission to be established based on considerations of the school financial position. Even though the

school vision and mission for public schools are dominantly inspired by the higher authority's goals and desires, it should consider the ability of the school to finance all the strategies important to achieve the school mission.

The clear example is on the cluster schools' ability to finance their school activities compared to other ordinary public schools. Since cluster schools received more allocation of money and wider alternative sources of funding, it should be incorporated with high level of school vision and mission suitable to its capability. They must set a highly competitive vision and mission which could increase the school performance at international level. Thus, the inference that could be made is that the school vision and mission must go in parallel with the school financial position and vice versa.

b) Element of financial purposes

In order to be effective in school financial planning, a school should be clear on the directions of its flow of money or the purposes of its financial spending (Cheng, 1996). Basically, it should serve the main purpose of education that is to develop human capital for future benefit of the country besides improving current skills and capability of current staff or public servants. In addition, school finance should be channelled to fulfil the government policy regarding the education financial expenses and to realize the school short term and long term goals in accordance to the school stated vision and mission.

In a narrower scope, the school financial allocation should be used to buy teaching aids for the school teaching and learning activities as the core business of the school operation. In addition, the school should also consider the needs for having the co curriculum activities for students or support programs for the academic and non-academic staff through various activities and arrangements. Nevertheless, it is important for schools to set high priorities and utilize the money for implementing high impact

programs with low costs. The current practices revealed that every government program should be evaluated based on its outcomes and the value for money that it contributes at the end of the programs.

Another important purpose of school finance under the school-based financial management concept is to channel the money to creating conducive school surroundings and providing school facilities. The financial decentralization reform was intended to reduce the hustle of bureaucracy and facilitate any school requirement to fulfil both its basic and extra needs in educations. School leaders also could be responsive on any claim for school maintenance and also the provision of larger school capital vital for improving the school academic quality and performance.

The important finding under this element is the school plan to channel its money to perform activities to reach for school Key Performance Index (KPI). The KPI achievement reflects the ability of school to allocate its money in the most effective way and reduce the issue of wastage and misuse of public money. Finally, school finance should be used to increase the school performance in its niche area which is recognized as a speciality of the schools in addition to their academic quality. In a nutshell, the pool of school fund should be allocated to producing successful students with multi-capabilities and also the school capital that supports the whole process of providing excellent quality of education to the society.

c) Element of school finance organizational structure

The process of financial planning should be operated by a well-organized school financial structure or related support committees at the school level. All of the experts in this study agreed that the financial organizational structure must be led by the Principal/Head Teacher with the support of the School Financial Management and Account Committee. As recommended by the Ministry of Education, this committee should consist of Principal or Head Teacher, all of his or her Assistants, Head of

Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and appointed school internal auditor.

There are several supporting financial committees suggested by the panel of experts in the Delphi study. In order to ensure more effective school-based financial management, schools should consider establishing the school Asset Disposal Committee, school Asset Management and Inventory Committee, School Development Committee and School Price Quotation Committee. It also becomes necessary for the school to form its Key Performance Index Committee to manage the financial allocation for achieving the school KPI especially for cluster schools or the high performing schools (SBT).

Another important finding was the need for schools to appoint suitable persons among teachers to become Quality Controller for inspection of the procurement process. The creation of this duty indicates the ethics of preserving the value of integrity among public workers besides high level of internal control system implemented at school level. Besides that, it schools are recommended to appoint a specific Financial Committee member in every school project/program that involved money consumption. This is to include the appointment of Treasurer in PTA organizational structure who particularly managed the flow of money derived from parents' donations or contributions.

d) Element of role of financial planner

Planning involved the responsibility of the relevant school community to play their role as the school financial planner. This role is important for determining the way the school planning is being executed and the process consequences. By convention, the Principal or Head Teacher as the highest ranking school manager is the ultimate decision maker of the school budget or financial planning. He or she will be assisted by the school Financial Management and Account Committee together with other

established relevant committees. The role of all these committees in planning the school funds are based on their specific duties for achieving the agreed aim and objectives.

The concept of school-based financial management for financial planning considers teachers' view with Head of Department as the leader of the team decision making. Therefore, the responsibility and accountability were shared together among the relevant school members. It reflects autonomy granted at the school level by the higher authority as agreed by Brown (1990) and Swartz (2010). In support of findings in the previous chapter, it was agreed that PTA members are empowered with authority in planning the PTA funds only. They are responsible to plan and monitor any of their children's school activities financed by the PTA fund without interrupting the financial management of other school funds.

e) Element of budget management procedures

In order to plan for the school fund effectively, there are certain budget management procedures that need to be followed (Jabatan Audit Negara Malaysia, 2008). Basically, the procedures have to meet the agreed standard stipulated by the Ministry of Education and the State Education Department besides other approaches to ensure smooth financial management flow. Primarily, the budget preparation should be based on the expected financial allocation gained by the school. It includes money derived from government grant, income from public sources and any other expected income obtained from school business activities and so on.

The budget is prepared at the end of the year before by using a standardized format usually referred to the previous year's budget. The financial planning considers the component of input, process and outcome in implementing every school program/project before allocating the optimal amount of allocation. Then, the budget is announced at the early period of the school financial year and should be referred accordingly to avoid any wastage and misuse of funds. In the context of school-based

financial management, there should be certain level of flexibility in the financial planning policy in accordance to school needs and priorities as agreed by the school management team. This is in parallel with the study of Brown (1990).

Among important attributes of this element is the application of strategic financial planning in the school budget management procedures as suggested in a local study by Che Ku Alam (2008). Initially, schools were suggested to analyze their strengths, weaknesses, opportunities and threats (SWOT analysis) of school finance. This is to ensure that the school has analyzed its environment and highlighted the most high priority needs for school expenditure. Tactical planning is made at the department level for the yearly financial allocation before being endorsed by the higher school management team. This obviously shows application of the “bottom-up” (down to top) concept in planning the school funds associated with the concept of financial decentralization reform at school level.

Function of Financial Acceptance

a) Element of school financial sources

Autonomy granted at the school site enables the school to increase its funds from various sources and reduce dependency on government assistance and contribution. Thus, school leaders should work collaboratively with teachers and communities to strengthen the school financial position for the benefit of students and the main purposes of providing education to society. As a public entity, schools still receive the primary financial sources from the Federal Government in the form of Per Capita Grant (PCG), warrant and any other allocation for school assets and maintenance. However, parents through Parent-Teacher Associations (PTA) should take the initiative to improve their children’s education activities through monetary or non-monetary contribution as also suggested by Che Ku Alam (2008). For well-established schools,

alumni participation could be strengthened to increase the school financial sources or any support activities that could benefit students in the long-run.

The concept of school-based financial management highlights the community participation to support the school activities and operations. It could be attained from monetary and non-monetary contributions given by the surrounding society or any corporate and business entities. Business or enterprise usually will receive advantage in the form of tax-deduction for any financial contribution forwarded to public organizations such as agreed by Bray (1998) and Burrup et al. (1996). This concept has induced private entity participation and further supports their involvement in the country's development and welfare.

The research findings also revealed that schools in Malaysia currently have more interest in collaborating with potential society, non-government bodies or universities on school academic or non-academic activities. This relationship could bring large advantages to schools in the form of sponsorship, community services and so on, thus reducing the school financial expenses. It was largely done on the basis of partnership programs that mutually benefitted both schools and those particular bodies. In addition, the arising interest on entrepreneurship culture at school sites also enables school to increase school financial sources. Schools receive income from rental activities, small business and commercialization of goods produced by school members as described in several local studies in Malaysia (Maszuria Adam, et al. 2008; Muhammad Faizal A. Ghani, et al., 2009; Shahril@Charil Marzuki, 2008).

b) Element of financial acceptance procedures

The acceptance of money should be encountered formally by following certain rules and regulations imposed by government through the State Education Department. It is required for the purpose of subsequent control and evaluation and the financial reporting requirement imposed on any public entities. Acceptance of money from public should

be within the knowledge and permission from the State Education Department. Special authorization letter is granted by principal/head teacher for teacher or any staff member to collect public money such as tuition fees, additional payment for activities and so on. Then, the acceptance of money should be recorded based on a specific book category and group of fund by the authoritative staff. Every acceptance of money should be followed by the issuance of receipt as a proof of transaction and future reference for reporting purpose.

The adherence of schools to the financial procedures will be evaluated by the School Audit Division and the Internal Audit Division under the Ministry of Education. Another stated procedure is on responsibility to ensure smooth flow of money that has been accepted. The acceptance of money from public by teacher should be forwarded to the school office within the same day. Then, the total of cash money accepted from public in particular day is banked-in within the same day. The acceptance of check should be credited within one week to avoid delay of clearance and problems in future financial transaction. Most schools also provide other alternative form of payment method through preparation of Bank Payment Slip for acceptance of money through banks.

Function of Acquisition and Disbursement

a) Element of acquisition and disbursement authority

The process of acquisition and disbursement authority describes the way public schools spend their financial fund according to the targeted purposes within certain regulations imposed by the higher authority of government. The most vital finding in this section is the practice to spend the school financial allocation in an optimum way. Optimum is described as the ability of school to fully utilize its fund according to the agreed financial plan for the purpose of maximizing benefit to the school community. Thus, budget should become guidance for school expenditure during the period of a school

financial year. Alteration on financial allocation will only be made following the specific important needs within higher authority's approval and with consent from an authority such as the State Education Department.

The process of acquisition and disbursement is largely due to the preparation of the teaching and learning materials. Regardless of people involved in the transaction, school expenditure should be based on approved allocation and the schools' real needs such as for the students' curriculum and co-curriculum activities, staff remuneration, school maintenance and so on. Furthermore, acquisition is done by considering the school's priority. Since the financial sources are limited, schools should give important consideration for the purchase of goods and materials mostly needed by students and teachers.

In addition, acquisition is done based on sufficient school's financial position as announced to all school community early in each financial year. Even though some goods are supplied in bulk to schools by the State Education Department, all parties must ensure that they are based on acceptable and reasonable prices. Consideration should also be given to the quality of goods and services supplied to the school. Schools must be pro-active at quality control and possess integrity in using public money for the school benefit.

Another important element is the need for school acquisition transactions to adhere to the stated procedures. This includes the school contract selection which involved the contract of school security, cleanliness and any form of school maintenance and supplies. For every school purchase transaction, approval authority is granted to Principal or Principal's assistants only. Then, the subsequent disbursement authority or approving check is also granted to the Principal and assistants only depending on specific transactions as described by regulations imposed by Ministry of Educations and the State Education Department.

b) Element of acquisition and disbursement procedures

Acquisition and disbursement procedures followed what has been stated in the book of Guidance on Financial Management and Accounting of School Fund produced by the Ministry of Education, Malaysia. It was also in parallel with the requirements of the School Audit Division and Internal Audit Division, Ministry of Education. Firstly, any staff member who acquires materials and goods for the school should complete the acquisition note before any procurement. Once the acquisition note has been approved by the Principal or assistants, the school finance administrative assistant will prepare the Local Order (LO) to the specific supplier as a proof of school purchase instruction. In some conditions, the school prepares price quotation for certain acquisition value.

Upon receipt of the purchased goods, specific payment regulations should be followed and disbursement is accompanied with complete supporting documents. All purchase transactions must be recorded in specific accounts either manually or computerized as per directed by the school accounting procedures. This is for the purpose of school financial reporting and evaluation of the school outflow of money. The school should separately record small amount purchases in other specific account named Petty Cash account. In accordance with good public school accounting procedures, schools should make payment for any school purchases within 14 days following the acceptance of invoice/bills. In terms of school assets, any stock, inventory and capital asset should be registered within 14 days following its acceptance from suppliers.

Function of Control and Evaluation

a) Element of school financial references

School-based financial management concept applied at public school works within the boundary of government rules and regulations. Therefore, the guided autonomy granted at school level in the context of Malaysia's education has required schools to adhere to

several important references in order to operate effectively. Mainly, schools have to refer to the Financial Procedures Act 1957 as the premier references for all government sectors in Malaysia. Other than that is the Education Rules (Account and Audit) 2002 under the Education Act 1996 which is specifically tailored for application by all public education institutions including schools in Malaysia. In addition, the financial management of public schools are also bounded by the rules imposed in the Treasury Directive and any financial circulations and letter of circulations by the Treasury Department, Ministry of Education and National Audit Department of Malaysia.

For the purpose of financial reporting, the Ministry of Education, Malaysia has directed all public schools to refer to the book of Guidance on Financial Management and Accounting of School Funds. In addition, schools with specific financial autonomy such as school of PTj level and cluster schools should refer to the Guideline of Financial Management by the Internal Audit Division, Ministry of Education for additional matters and provisions imposed on them. Findings of this research also revealed that most of the experts agreed on extra efforts that need to be practiced by schools with financial autonomy in Malaysia. Schools should take the initiative to seek advice from external auditors such as from the School Audit Division and Internal Audit Division, Ministry of Education and refer to the school internal auditor in the school financial management process. This is in parallel with suggestions from a few local studies on the need for internal and external audit procedures in every public organization in Malaysia (Mohd Zainy Mohd Zain, 1999; Shahid-Din Mohd Khatib, 2001).

b) Element of financial control authority

The function of school financial control is important to ensure for effective school financial management especially for public school works within the autonomy granted by government as agreed by Jabatan Audit Negara Malaysia (2008) and Swartz (2010). The function of control will acts as monitoring agent for the earlier tasks of school

planning, financial acceptance, acquisition and disbursement. As a school manager, Principal or Head Teacher acts as a financial controller and lead the school monitoring activities. They are recommended to monitor the school financial record on a daily and monthly basis to reduce the possibility of mismanagement and misconduct in school financial management.

To strengthen the control process, the control authority could also be distributed among the recognized personnel or the group of people in higher management positions. Thus, it is necessary for the principal or head teacher to give briefing on school finance to staff members for them to understand the collaborative duties for everybody to assist in managing school finance. Furthermore, the ethics on integrity among public servants also required that the school financial report be presented in the school management meeting every three months for the purpose of report verification and approval.

The function of financial control resembles the need for the school's procedures of auditing. It covers both the internal and external audit for comprehensive coverage of the school observance of the school financial rules and regulations. The school has to appoint at least one internal auditor among teachers who are qualified and capable of doing the job. Then external auditors consist of auditors from the School Audit Division for the audit activities of ordinary school funds and Internal Audit Division, Ministry of Education to perform integrated audit involving school contracts. Then, the PTA's financial fund is audited by another auditor appointed among knowledgeable persons as a different fund separated from the group of school fund.

c) Element of financial control procedures

The financial control function at school level requires the implementation of certain established procedures. This is particular important for the school-based financial management concept which has larger coverage of tasks at the school site and is less dependent on the control of higher authority. The panel of experts have high consensus

on the need for schools to establish a systematic internal control system with participation of related members; this is supported by Mohd Zainy Mohd Zain (1999) and Weygandt, et al. (1996) who mentioned its importance for organizational effectiveness. Then, schools should also set up a systematic resource centre as a good custody of the public properties and capital assets.

Financial control at school level also requires the school to have specific duties based on certain procedures set up by the Ministry of Education. School should register stocks, inventories and capital assets based on standard procedures verified by a panel of school auditors. Then, the used assets should also be depreciated based on standard procedures and further disposed-off as per required by the school accounting and financial management procedures. Along the period of the school financial year, the school has to do verification for its stocks and prepare the relevant report according to the certain frequency required by the higher government authority.

The school control procedures are also indicated through several other monitoring activities. It was suggested that schools register the financial monitoring activities by the Principals or any authorized staff in the Immediate Inspection Record. It is important that financial agenda is discussed in the school department meetings to ensure close monitoring by the related department staff. Financial report then should be prepared following the completion of every school program or project that involves money. School Financial Committee meetings must be held at least 4 times a year to discuss the school financial performance and the observance toward the planned school budget.

Among other practices recommended in the profile is the implementation of self-online auditing through Excellence Financial Management System (SKPK). The Internal Audit Division, Ministry of Education will also monitor the monthly financial transaction on-line and requires school to prepare the agreement effectiveness report on

the security and cleanliness contract services held by them. Following every audit inspection by the external auditor, the school has to respond to the audit opinion within the stipulated time to ensure excellent school financial performance.

Other important practices under school financial control are the submission of Monthly Expenditures Performance Report, minutes of financial meetings by the Financial Committee and the Quarterly Report to the Head of Responsibility Centre (PTj). The school also has to submit the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year on an annual basis. Prior to this submission, the school has to completely prepare all the supporting documents as evidence of all transactions stated in the school financial statement. All of these procedures are considered among the important school accounting concepts as described by Garner (2004), Ray, et al. (2005) and Xavier (2001).

d) Element of financial management effectiveness measures

The ability of a school to apply the effective practices recommended in the profile could lead to excellent management which could be valued with certain effectiveness measures as supported by Cheng (1996). In addition, the excellent financial performance also acts as a means for further increase in other aspects of school performance such as increase in the school management quality, supportive teaching and learning environment and eventually the academic and non-academic students' achievement. Among the direct indicators of financial management effectiveness is the school's optimum financial expenditures as planned in the yearly budget. In other words, the school is able to fully-utilize the financial funds for that particular year for providing maximum benefit to all the school community. As a result of financial optimization, schools will be able to realize the stated objectives for every school programs or projects without the issue of insufficient money allocation.

In terms of the public organization's ethics, the school does not receive charge for any financial mismanagement or misconduct. The school members manage to secure high integrity in performing their duties and are free from any financial criminal misconduct. School also receives unqualified audit opinion from School Audit Division and excellent report from Internal Audit Division, Ministry of Education. The ability to obtain excellent audit opinion indicates good financial management and accounting practices which subsequently lead to the recognition of excellent award by the relevant higher authority.

In addition, findings in this research also revealed that effective school-based financial management could facilitate achievement of other important excellent indicators at school level. Schools could achieve the targeted Key Performance Index (KPI) and the Yearly Working Target or Sasaran Kerja Tahunan (SKT) for the school staff. Then, the ability of the school to manage its financial fund effectively also could facilitate preparation of education resources that will increase the school's opportunity to obtain excellent public examination results. It could similarly affect other aspects of performance and the ultimate excellent attainment of students as a whole.

5.3.3 Phase of Profile Evaluation

The discussions of findings in this section are based on two research objectives underlined in the profile evaluation phase. The two research objectives are identifying the level of practices of effective school-based financial management by cluster schools in Malaysia and developing the model of effective school-based financial management in Malaysia.

5.3.3.1 Level of practices of effective school-based financial management by cluster schools in Malaysia

Results of descriptive analysis done in the phase of profile evaluation reported that the sample of cluster schools managed to obtain high level of practices for 121 items under

the profile of effective school-based financial management. Only 4 items have been practiced at moderate levels that are (i) Entrepreneurship culture enables school to increase school financial sources, (ii) Alumni's active roles enable school to increase school financial sources, (iii) School does its self-online auditing through Excellent Financial Management System (SKPK), and (iv) School receives excellent report from Internal Audit Division, Ministry of Education.

The success of cluster schools to practice 121 items in the profile at high level indicate the overall satisfactory level of performance by cluster schools in practicing effective school-based financial management. This result is contrasted to a local case study done by Wan Shamsiah Wan Yusoff (2008) on the financial performance of a cluster school in Selangor and the results of Rahmad Sukor Ab Samad and Choo (2005) on the practices of school-based management concept by school of PTj level in the district of Petaling, Selangor. This research managed to prove that SMKA or Islamic secondary schools under the group of cluster school are also capable of excellence in school financial management contrasted to their poor performance report stated in the Auditor-General's Report or Laporan Ketua Audit Negara in 2002 (Jabatan Audit Negara Malaysia, 2002).

There are some possible reasons for the other four items being practiced at moderate level. The entrepreneurship culture is still a new concept for most public schools in Malaysia. This new paradigm has recently received attention as a result of government initiatives under the Economic Transformation Programme (ETP) in 2010 which induced the public sector to be more aggressive in increasing wealth. This culture also could only be strengthened with a certain degree of financial autonomy granted by the higher authority to the school community to increase their pool of funds. Furthermore, some schools granted guided financial autonomy also did not utilize the role of alumni as an alternative in increasing the school financial sources. Some of them

are the group of primary schools and there are also a certain number of new schools that have not yet established a firm school alumni society.

The other two items are school practices in conjunction with the requirement of Internal Audit Division, Ministry of Education, Malaysia. This division is responsible for doing the audit investigation for schools of PTj level and other schools with financial autonomy in addition to the primary auditor from the School Audit Division, Ministry of Education. Schools have to do the self-online auditing through Excellent Financial Management System (SKPK) annually to ensure that they are working within the regulated school financial management framework. Most schools probably give less attention to the requirement of the Internal Audit Division as compared to School Audit Division due to its smaller scope of audit investigation. This then resulted in fewer schools receiving excellent report from audit done by the Internal Audit Division, Ministry of Education.

5.3.3.2 Model of effective school-based financial management in Malaysia

Analysis of Structural Equation Modelling of data collected from the sample of cluster schools managed to produce the effective school-based financial management model in Malaysia as illustrated in Figure 4.2. The model shows relationship on four main financial functions that are function of planning, function of financial acceptance, acquisition and disbursement and also the function of control and evaluation. All of these functions are composed of a few specific elements as described in the profile developed in the second phase of profile design. Figure 4.2 is reproduced as follows:

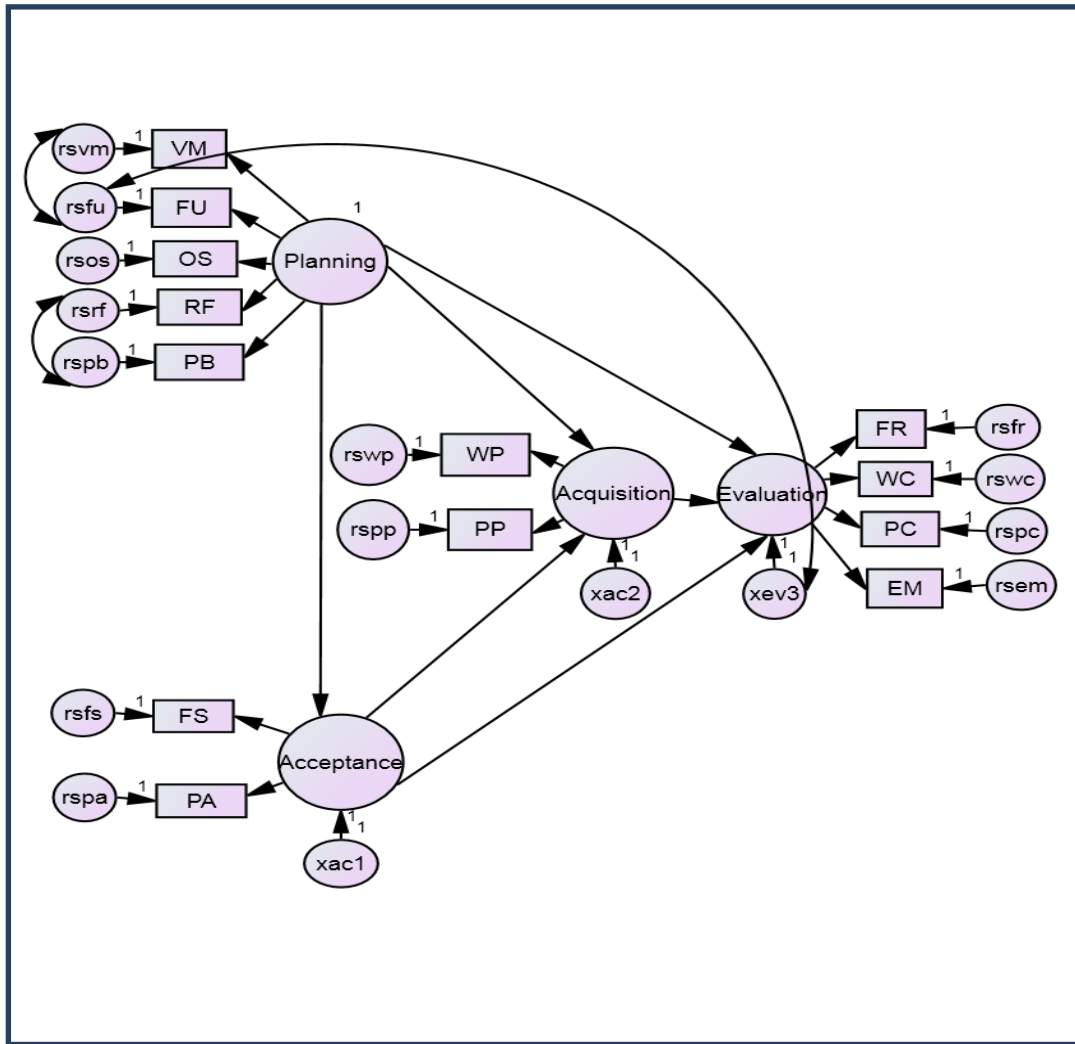


Figure 4.2. Structural equation model for effective school-based financial management in Malaysia using four functions that are planning, financial acceptance, acquisition and disbursement and control and evaluation and also thirteen elements of VM, FU, OS, RF, PB, FS, PA, WP, PP, FR, WC, PC and EM.

The one way arrow shows the causal-effect relationships among the financial management functions. The findings proved that planning has direct effect on the school's function of financial acceptance, acquisition and disbursement and control and evaluation. In addition planning also has indirect effect on the function of acquisition and disbursement and the function of control and evaluation. Then, function of school financial acceptance has direct effect on function of acquisition and disbursement and both direct and indirect effect on function of control and evaluation. In addition, the function of acquisition and disbursement has only direct effect on the function of

control and evaluation as the final part under the practice of effective school-based financial management.

Furthermore, the relationships of these four main variables are crucial to producing effective school financial reform (Anderson, et al., 2001; Caldwell & Spinks, 1998; Levacic, 2000). Planning for school improvement is a critical link to other good management practices in which schools take the initiative to find their own strategic management solutions to achieve their objectives (Bell, 2002; Brent & Linda, 1998; Caldwell, 1998). School-based financial management concept requires the process of influencing other people to behave in some preferred ways to accomplish the school's organizational vision and mission (Singh, 2001).

The modified or re-specified model also suggested three additional relationships between variables which have been set as 'free parameter estimates' in the model. The results of analysis show that a relationship exists between the variable of RF (element of role of financial planner) and the variable of PB (element of budget management procedures) under the function of planning. There is also relationship between the variable of FU (element of financial purpose) under the function of planning and variable of Evaluation. Then, the last identified relationship is between the variable of VM (element of school vision and mission establishment) and the variable of FU (element of financial purposes) under the function of planning too.

These additional relationships identified in the model were supported in the literature. Firstly, role of financial planner has certain relationship with their budget management procedures as authority granted in school-based financial management closely related to the way the planner prepares the school budget (Edwards, et al., 2000; Hadderman, 2002). Furthermore, the new budget process or could be called school-based budgeting incorporates the element of flexibility and collaborative participation.

It also creates the new role of financial planner that differed from centralized decision making authorities (Dempster, 2000).

The other relationship in the model is the correlation between the variable of FU (element of financial purpose) under the function of planning and variable of Evaluation. This relationship highlighted the direct link between the purpose of fund in the school financial planning process with the function of control and evaluation. The process of financial control absolutely determined by the way money is being allocated and the school aims in segregating its pool of fund. This is also reflected in the school evaluation process and the way the school assesses its performance through some measurement of financial management effectiveness. For example, the issue of linkage between school-based management particularly the financial delegation with learning outcomes and increased quality of management have been widely discussed among scholars in this area (Abu-Duhou, 1999; Caldwell, 2005). Furthermore, there is also the possibility of the reverse effect of financial evaluation on the way the school channels its financial resources. The result of school control and evaluation function will correct any diversion of fund from its original purpose and let the school re-manage the allocation as agreed in the school's overall aims and objectives (Muniandy, 2001).

The relationship between element of school vision and mission and element of financial purposes was also discussed in a few previous studies (Edwards, et al., 2000; Giles, 1995; Sooksan, 2010). The understanding of organization's vision is crucial as an element that drives effective resource allocation. Vision and mission reflect the strategic planning adopted by the school which could bring effect on the distribution of school resources and financial funds. The correlation between these two elements in the model also revealed the strategies of defining school vision and mission based on the financial position and its purpose. In other words, the school vision and mission establishment

has to be constantly reviewed to reflect the real purpose of school financial funds and the benefit that it could contribute to education development.

5.4 Conclusion of the Findings

The profile of effective school-based financial management in Malaysia is developed based on three main reasons. This profile could become a reference for principals or school leaders to manage school finances effectively particularly for new schools granted financial autonomy. Then, the existence of this profile could ensure that all related parties involved in school finance are maximizing their roles and work collaboratively to enhance performance. It also could support the Ministry of Education in terms of the policy making and inspire them to further increase the number of schools granted financial autonomy in Malaysia.

The profile of effective school-based financial management in Malaysia is organized into four main financial functions, namely planning, financial acceptance, acquisition and disbursement, and control and evaluation. The function of planning consists of five elements: school vision and mission establishment, financial purposes, school finance organizational structure, role of financial planner, and budget management procedures. Function of financial acceptance is composed of two elements that are school financial sources and school financial acceptance procedures. The third function is acquisition and disbursement and also established from two elements that are acquisition and disbursement authority and acquisition and disbursement procedures. The last function is control and evaluation which consists of four elements that are school financial references, financial control authority, financial control procedures and financial management effectiveness measures. The model of effective school-based financial management in Malaysia is as illustrated in Figure 4.2.

Effective school-based financial management in Malaysia can be achieved through participation of specifically identified people. The school financial

administrative committee should collaboratively comprise of principals, teachers and administrative staff. However, parents, alumni, NGOs and all communities should actively play a role in contributing to the school funds without interrupting the main administrative tasks performed by the internal school members. Then, the practices of this profile should be incorporated with eight vital needs that are a good school vision and mission which are grasped by all school members, meaningful autonomy at the school site, clear distribution of power among members, relevant knowledge and skills, transparency and integrity, good information distribution, entrepreneurship culture and recognition for performance.

5.5 Implications of the Study

This study has contributed to the development of profile of effective school-based financial management based on the Malaysian context. It was designed with the aim to fulfill the needs of stakeholders of schools operating with guided financial autonomy in Malaysia by providing comprehensive reference which is specifically tailored to their nature of management setting. Thus, the development of this profile could bring impact and implications in five different aspects that are practical, methodological, managerial, theoretical and policy implication.

5.5.1 Practical Implication

The practical implication of this study is discussed based on its impact on the principal or head teachers, teachers, parents and community.

Principal

This profile is primarily important to school leaders especially the principal or head teacher. It could assist principals on the school-site financial management matters which cover important functions of financial planning, financial acceptance, acquisition and disbursement and lastly the control and evaluation process. This profile serves as an additional important reference for schools operating with guided financial autonomy

such as schools of PTj level, cluster schools and also Sekolah Berprestasi Tinggi (SBT) or high performing school. It works in parallel with other main references such as Acts, Treasury Directives, circulations and letter of circulations and also the book of financial guidance produced by Ministry of Education for all public schools in Malaysia.

Teachers

This profile highlighted teachers' role in school-based financial management and empowered them with some authority over school financial management. Thus, teachers could have a clear picture of their duties and responsibilities to manage school funds effectively. The profile assists the school leaders in improving on school management and the overall school performance. Teachers then should have better understanding on the needs for collaboration and team work in school fund management in addition to their primary role in the teaching and learning process.

Parents

The role of parents has never been stated in any schools' course of actions except for the policy on the functions of Persatuan Ibu Bapa dan Guru (PIBG) or the Parent Teacher Association (PTA). Thus, this profile is accessible for them and serves as orientation for them to bring commitment as one of the school stakeholders. In addition, parents also could have opportunity to understand the mechanics involved in the school financial process to make them more alert regarding their children's learning needs. This in turn will make them more responsible in committing themselves to school improvement and achievement.

Community

In addition to parents, this profile could become the blueprint for the community on their commitment to school financial operations. Community participation involves support from the surrounding school's community, societies or NGOs, business or enterprise or universities in the form of financial contribution or academic/non-

academic collaborations. The community will realize the school expectation towards their active participation to improve the school operations and the government aspirations to have more participation from private entities.

Suggestion for implementation

It is recommended that the findings of this research be presented in any seminars for school leaders heading the schools with guided financial autonomy in Malaysia such as cluster schools, high performing schools (SBT) and PTj schools. Organizations such as Institut Aminuddin Baki or universities could also use it as a module presented in NPQEL, principalship courses and any other courses in educational financial management. It then could be completed with specific discussion in order to suit the current changing conditions and environment before subsequently being presented to school members including teachers, PIBG or PTA members and external communities having programs with schools. Thus, the profile and models of effective school-based financial management in Malaysia could not only become an isolated academic paper and literature resource but is able to be disseminated for practical implementation by both internal and external communities.

5.5.2 Managerial Implication

In terms of managerial aspect, financial decentralization reform in the public sector has brought change on the concentration of duties and new accountability. Decentralization has shifted some management burden of higher authority to the school level and makes the school more accountable on their larger scope of duties compared to the previous concept of centralization. The Ministry of Education and State Education Department will experience reduction in managerial tasks and play the monitoring role through greater activities on controlling and receiving reports from school financial operations.

This study highlighted greater autonomy at school level in the form of larger scope of management responsibilities for school communities. The profile consists of

effective practices recommended to the school financial management team with clear distribution of duties among the school stakeholders. The increased managerial tasks require high commitment and collaboration among the school members in order to cope with new tasks and responsibilities under the new school financial reform. Schools also could monitor their financial management activities as stated in the profile in order to reach quality improvement and management effectiveness. In addition, increased managerial tasks could also lead to initiatives by higher authority to consider for the increase in the human resources for specification in the financial administrative duties at school level.

Another important managerial implication in this research is the application of strategic financial planning as recommended by experts in the findings of this study. The element of strategic financial planning involved the analysis of schools' strengths, opportunities, threats and weaknesses, reference to the school vision and mission, the application of tactical planning in preparation of school budget and close monitoring of school management activities in achieving the school aims and objectives. Under the new public financial reform, schools are expected to instill the element of strategic financial planning in the school-based financial management concept for more effective and efficient operations.

5.5.3 Theoretical Implication

This study was theoretically based on Institutional theory which believes on more resilient aspects of social structure. The earlier concept of this theory considers the society's rules, norms and routines as authoritative guidelines for social behavior. In addition, one organization also must conform to the rules and belief systems that are dominant in its environment. This study did support the participations of people involved in school environment in managing their own operations through the concept of decentralization. This condition was based on the idea of isomorphism raised from

the view of new institutional theory but it works within the specific context of the local system.

Furthermore, the findings of this study did support the influence of school financial resources towards positive educational outcomes. As stated in the profile developed based on the consensus among experts, school financial management effectiveness could be measured in terms of the students' achievement in the public examination and also the excellent rewards received by schools. With regards to Malaysian context, an effective use of school funds could bring certain impact on schools' conditions which will eventually improve students' performance. This relationship revealed the importance of school financial planning and decision making inherent in the autonomy granted at school level. It is in contrast to the earlier claims on the non-association between school resources and student performance made by several theorists.

The additional point contributed by this study on the theoretical aspect is the need for organizations to be prepared with certain ability as a capital to achieve effective management. This is in addition to the approach of Integrated Goal and System-Resource model of effectiveness undertaken as the theoretical framework of this study. Organizations would be in better position if certain norms and rules are improved from the enrichment of good values, attributes and skills of their members or supporters. The profile of effective school-based financial management in Malaysia developed in this study was incorporated with the needs analysis which identified the necessary efforts that have to be initially secured in order for schools to be effective. Schools have to hold the idea behind the concept of financial decentralization besides strengthening certain values that could facilitate the success of their financial management practices.

5.5.4 Methodological Implication

This study used the developmental research approach which consists of three main steps that are need analysis, profile design and profile evaluation. It was based on the philosophy of pragmatism through combining qualitative and quantitative research method or mixed method. Qualitative was applied at initial stage to obtain rich data findings on needs analysis for the design of the profile and also in the first round of Delphi method. Then, survey was used to finalize the designed profile followed by profile evaluation phase for verification and development of a school-based financial management model in Malaysia.

Different from previous researches in this area, this study used Delphi method which is characterized by high reliability and validity. It involved participations from a panel of experts in school financial management and few rounds of studies to reach for data consensus. These participants were expected to provide maximum ideas and contributions that best described the actual needs and requirements of schools operating with school-based financial management in Malaysia. Therefore, this profile could specifically be applied by schools in Malaysia, and generally by other countries with some modifications to account for different education context and settings.

5.5.5 Policy Implication

As discussed in the findings of the needs analysis phase of this study, it was hoped that this study could bring some paradigm change on the government's policy regarding school financial reform in Malaysia. The development of this profile signified a certain level of improvement in school management in Malaysia through scientific research and contribution of both theorists and practitioners in this area. Government could be more confident of the school capacity to utilize its guided financial autonomy granted by government besides supporting school leaders in terms of the necessary needs such as the skills improvement workshops, providing recognition and many more.

Moreover, government also could consider this progress as initiative for them to increase the number of schools granted with financial autonomy in Malaysia. Even though the autonomy was bounded by certain rules and limitations, schools should be bestowed with a certain degree of autonomy for them to create their own achievement and flexibility for improvement. In parallel with government aspirations in the Economic Transformation Programme (ETP) 2010, schools should become less dependent on government funding and strive for opportunity to seek help from the community and private entities. This study also becomes more important with the latest increment of the number of cluster schools in Malaysia to become 213 on last April 2013 (Utusan Malaysia, 2013).

Importantly, this research actually assists in realizing the current Malaysia Education Blueprint 2013 - 2025 or Pelan Pembangunan Pendidikan Malaysia (PPPM). It supports schools in cultivating the spirit of cooperation among all the school stakeholders, maximizing value for money and integrity in handling public money. As desired by government, all parties have to bring commitment and contribute ideas for realizing all aims targeted in the PPPM 2013 – 2025 in order to increase the level of education in Malaysia, particularly schools, to international level.

5.6 Recommendations for Future Research

This study is among several researches carried out following the launch of PTj schools in Malaysia in 2000 and the establishment of school-based management concept in cluster schools in 2007. Following a few years of implementation, schools required more guidance and reference in order to be effective thus accelerating the ultimate aim of school improvement. In addition to the development of the profile of effective school-based financial management in Malaysia, research could also be extended to study on the application of the specific functions of financial management that are financial planning, financial acceptance, acquisition and disbursement and the control

and evaluation process at school level. Researchers could carry out deep investigation on the importance of all these functions separately and collaborative tasks that need to be done by all internal and external school communities.

Furthermore, future researchers could also evaluate the rising trend of collaboration between schools and communities in Malaysia as an initiative by schools to increase their financial capacity. This is to include the role of industries, non-government organizations (NGO) and other non-profit societies to assist schools in many alternative ways. In addition to PTj schools, cluster schools and high performing schools or SBT, government has recently initiated Trust schools as a plan of action geared from the Economic Transformation Programme (ETP) under the Tenth Malaysia Plan (RMK-10). Trust school is a type school developed from the genuine collaboration between government and private entities in order to financially support the school operations firmly.

Since the outcome of this research has identified the incorporation of strategic financial planning elements in the school-based financial management profile, it is also possible for researchers to further study this concept and bring new findings to be applied by all public schools in Malaysia. In a wider context of application, strategic planning could also be discussed in other forms of school-based management concept to include human resource management, curriculum management, other school resources management and so on. Finally, this research could also be extended for the study of financial autonomy reform experienced recently by public universities in Malaysia. Universities are also in need of good reference and guidance for them to be successful in managing the public wealth for producing excellent human capital in the country.

5.7 Chapter Summary

This chapter contains overall conclusion of findings of this study which should be comprehended by all readers. It was hoped that this study could contribute significantly

to the body of knowledge within the school financial management context especially for Malaysia and other developing countries. In addition, it should be perceived as an important reference by the relevant practitioners particularly in the aspects of practical, managerial, theoretical, methodological and policy of educational management. School-based financial management concept should receive special attention by more countries all over the world for future development of education sector.

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Rujukan Tuan :
Rujukan Kami : JPNS.PPN 600-1/48/JLD.8()
Tarikh : 1/6/2011

NORFARIZA BINTI MOHD RADZI
11590, JALAN 12, TAMAN MESRA
43000 KAJANG
SELANGOR

Tuan,

DEVELOPMENT OF PROFILE OF EFFECTIVE SCHOOL BASED FINANCIAL MANAGEMENT IN MALAYSIA

Dengan segala hormatnya perkara di atas dirujuk.

2. Jabatan ini tiada halangan untuk pihak tuan menjalankan kajian/penyelidikan tersebut di sekolah-sekolah dalam Negeri Selangor seperti yang dinyatakan dalam surat permohonan.

3. Pihak tuan diingatkan agar mendapat persetujuan daripada Pengetua/Guru Besar supaya beliau dapat bekerjasama dan seterusnya memastikan bahawa penyelidikan dijalankan hanya bertujuan seperti yang dipohon. Kajian/Penyelidikan yang dijalankan juga tidak mengganggu perjalanan sekolah serta tiada sebarang unsur paksaan.

4. Tuan juga diminta menghantar senaskah hasil kajian ke Unit Perhubungan dan Pendaftaran Jabatan Pelajaran Selangor sebaik selesai penyelidikan/kajian.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

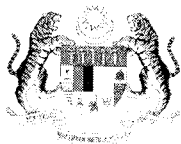
Saya yang menurut perintah,

(BAHARI BIN SAID)

Penolong Pendaftar Institusi Pendidikan dan Guru,
Jabatan Pelajaran Selangor,
b.p. Ketua Pendaftar Institusi Pendidikan dan Guru,
Kementerian Pelajaran Malaysia.

s.k. 1. Fail

No. Telefon:
03-55186500
No. Faksimili:
03-55102133
Email:
jpn_selangor@moe.gov.my
Laman Web:
<http://www.moe.gov.my/jpnselangor>



BAHAGIAN PERANCANGAN DAN PENYELIDIKAN DASAR PENDIDIKAN
KEMENTERIAN PELAJARAN MALAYSIA
ARAS 1-4, BLOK E-8
KOMPLEKS KERAJAAN PARCEL E
PUSAT PENTADBIRAN KERAJAAN PERSEKUTUAN
62604 PUTRAJAYA.

Telefon : 03-88846591

Faks : 03-88846579

Ruj. Kami : KP(BPPDP)603/5/JLD. 5 (197)
Tarikh : 25 Mei 2011

Pn. Norfariza binti Mohd Radzi
11590, Jln 12, Tmn Mesra
43000 Kajang
Selangor

No. KP: 791003015122

Tuan/Puan

Kelulusan Khas Untuk Menjalankan Kajian Di Sekolah, Institut Perguruan, Jabatan Pelajaran Negeri Dan Bahagian-Bahagian Di Bawah Kementerian Pelajaran Malaysia

Adalah saya dengan hormatnya diarah memaklumkan bahawa permohonan tuan/puan untuk menjalankan kajian bertajuk :

"Development of Profile of Effective School Based Financial Management In Malaysia" di luluskan.

2. Kelulusan ini adalah berdasarkan kepada cadangan penyelidikan dan instrumen kajian yang tuan/puan kemukakan ke Bahagian ini. **Kebenaran bagi menggunakan sampel kajian perlu diperolehi dari Ketua Bahagian/Pengarah Pelajaran Negeri yang berkenaan.**

3. Sila tuan/puan kemukakan ke Bahagian ini senaskah laporan akhir kajian setelah selesai kelak. Tuan/Puan juga diingatkan supaya **mendapat kebenaran terlebih dahulu** daripada Bahagian ini sekiranya sebahagian atau sepenuhnya dapatan kajian tersebut hendak dibentangkan di mana-mana forum atau seminar atau diumumkan kepada media massa.

Sekian untuk makluman dan tindakan tuan/puan selanjutnya. Terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(DR. MUHAMMAD ZAINI BIN MOHD ZAIN)

Ketua Unit

Sektor Penyelidikan dan Penilaian

b.p. Pengarah

Bahagian Perancangan dan Penyelidikan Dasar Pendidikan

Kementerian Pelajaran Malaysia

s.k

Pengarah
JPN Selangor

Institut Aminuddin Baki

Bahagian Pengurusan Sekolah Berasrama Penuh dan Sekolah Kecemerlangan

Setiausaha Bahagian
Bahagian Audit Sekolah

Dr. Muhammad Faizal A. Ghani
Ketua
Jabatan Pengurusan, Perancangan & Dasar Pendidikan
Fakulti Pendidikan
Universiti Malaya



UM.P/PTD(IT)/644/1
16 Mac 2011

KEPADA SESIAPA YANG BERKENAAN

Dengan ini disahkan bahawa **Puan Norfariza binti Mohd Radzi, No. Kad Pengenalan: 791003-01-5122 dan No. Pendaftaran: PHA100019** adalah calon Ijazah Doktor Falsafah di Fakulti Pendidikan, Universiti Malaya mulai Semester 1, Sesi 2010/2011.

Beliau sedang menjalankan penyelidikan dalam bidang **"Pengurusan Pendidikan"** dan memerlukan maklumat daripada sekolah/institusi/pejabat tuan/puan.

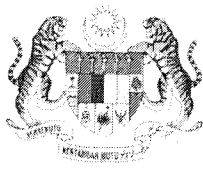
Pihak fakulti amat berterima kasih jika pihak tuan/puan dapat memberi kerjasama kepada beliau.

Sekian dimaklumkan.

Yang benar,

ANIDA KAMALUDIN
Penolong Pendaftar (Ijazah Tinggi)
Fakulti Pendidikan

MA3/MS2
Surat pengesahan PhD



Ruj.Kami: PPDHL/PPS/A41992/03/05/20 ()
Tarikh: 10 Jun 2011

NORFARIZA BINTI MOHD RADZI
11590, Jln 12, Taman Mesra
43000 Kajang
Negeri Sembilan

Tuan/Puan,

KEBENARAN MENJALANKAN KAJIAN/ PENYELIDIKAN DI SEKOLAH

Dengan segala hormatnya perkara di atas dirujuk.

2. Pejabat Pelajaran Daerah Hulu Langat tiada halangan bagi tuan/puan menjalankan kajian/penyelidikan di sekolah-sekolah bawah pentadbiran Pejabat Pelajaran Daerah Hulu Langat seperti yang dinyatakan dalam surat permohonan.

Tajuk Kajian: **“Development Of Profile Of Effective School Based Financial Management In Malaysia”**

3. Tuan/puan diminta mendapatkan persetujuan daripada Pengetua/Guru Besar sekolah berkenaan supaya beliau dapat memberikan kerjasama dan seterusnya memastikan bahawa program yang dijalankan tidak mengganggu perjalanan pentadbiran sekolah serta tiada mengandungi unsur-unsur paksaan.

4. Sila tuan/puan kemukakan senaskah hasil penyelidikan/kajian ke Pejabat Pelajaran Daerah Hulu Langat (U.P. Pegawai Perhubungan dan Pendaftaran).

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menurut perintah,

(MOHD MAHMUDI BIN BAKRI)
Pegawai Pelajaran Daerah
Pejabat Pelajaran Daerah Hulu Langat

s.k. 1. Jabatan Pelajaran Selangor.
2. Fail.

(sila catatkan rujukan Pejabat ini bila berhubung)


Telefon : 03-8738 1100
Faksimili : 03-8739 0144
Website : www.ppdhl.net



Rujukan Tuan : -

Rujukan Kami : KPM(BPSBPSK)201/018 Jld.2 (i8)

Tarikh : (NOVEMBER 2011



Norfariza binti Mohd Radzi
11590, Jalan 12, Taman Mesra
Batu 13, Jalan Cheras
43000 KAJANG, SELANGOR.

Tuan,

KEBENARAN MENJALANKAN KAJIAN BERKAITAN " *DEVELOPMENT OF PROFILE OF EFFECTIVE SCHOOL BASED FINANCIAL MANAGEMENT IN MALAYSIA*" DI SEKOLAH-SEKOLAH KECEMERLANGAN DI MALAYSIA

Dengan hormatnya saya merujuk perkara di atas dan surat tuan bertarikh 25 Oktober 2011 berkaitan.

2. Sukacita dimaklumkan bahawa Bahagian ini tiada halangan untuk pihak tuan menjalankan kajian di sekolah-sekolah seperti berikut:

- (i) Kolej Islam Sultan Alam Shah, Klang, Selangor;
- (ii) Sekolah Seri Puteri, Cyberjaya, Selangor; dan
- (iii) Sekolah Sultan Alam Shah, Putrajaya.

3. Sehubungan itu, pihak tuan dimohon mengemukakan senaskah laporan akhir kajian setelah selesai untuk simpanan Bahagian ini.

Kerjasama daripada pihak tuan diucapkan berbanyak-banyak terima kasih.

Sekian, dimaklumkan.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,



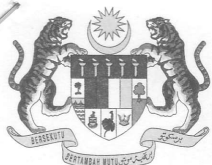
(HJ. ROSLAND BIN HUSSEIN)

Bahagian Pengurusan Sekolah Berasrama Penuh
dan Sekolah Kecemerlangan
b.p. Ketua Setiausaha
Kementerian Pelajaran Malaysia.

s.k. : Pengetua
Kolej Islam Sultan Alam Shah
Peti Surat 64. Jalan Kota Raja
Kampung Jawa
41906 KLANG, SELANGOR.

Pengetua
Sekolah Seri Puteri
Persiaran Tasik
63000 CYBERJAYA, SELANGOR.

Pengetua
Sekolah Sultan Alam Shah
Parcel G, Presint 1
62520 WILAYAH PERSEKUTUAN PUTRAJAYA.



JABATAN PELAJARAN NEGERI SARAWAK
BANGUNAN TUN DATUK PATINGGI
TUANKU HAJI BUJANG
JALAN SIMPANG TIGA
93604 KUCHING
SARAWAK

Telefon : 082-243201
Faks : 082-410135
(Unit Perkhidmatan)

Ruj Kami : JPS(W)/SK2P/(Lat)153/08/02/05/Jld. 42(53)

Tarikh : 11 OCT 2012

Norfariza binti Mohd Radzi

11590 Jalan 12
Taman Mesra
Batu 13 Jalan Cheras
43000 Kajang
Selangor

Puan,

**KEBENARAN UNTUK MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH, INSTITUT-
INSTITUT PERGURUAN, JABATAN-JABATAN PELAJARAN DAN BAHAGIAN-
BAHAGIAN DI BAWAH KEMENTERIAN PELAJARAN MALAYSIA**

Dengan hormatnya saya diarah merujuk kepada perkara di atas.

2. Sukacita dimaklumkan bahawa pada dasarnya Jabatan Pelajaran Negeri Sarawak tiada sebarang halangan untuk membenarkan puan menjalankan kajian bertajuk :

“ Development of Profile of Effective School Based Financial Management In Malaysia ”

3. Sukacita diingatkan bahawa sepanjang tempoh kajian tersebut, puan adalah tertakluk kepada peraturan yang sedang berkuatkuasa dan menjalankan kajian seperti tajuk yang diluluskan oleh Bahagian Perancangan dan Penyelidikan Dasar Pendidikan, Kementerian Pelajaran Malaysia bil. KP(BPPDP)603/5/JLD.5(197) bertarikh 25 Mei 2012.

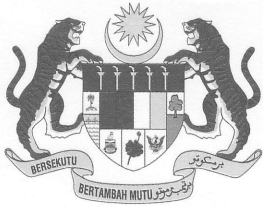
4. Jabatan ini memohon agar sesalinan laporan kajian dihantar ke Unit Latihan Dan Kemajuan Staf, Jabatan Pelajaran Negeri Sarawak sebaik sahaja selesai untuk tujuan rekod dan rujukan. Dengan surat ini, Pegawai berkenaan adalah dimohon untuk memberi bantuan dan kerjasama yang sewajarnya bagi menjayakan kajian tersebut.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menurut perintah,

[CHUA LIAN CHOO]
Sektor Khidmat Pengurusan Dan Pembangunan
b.p Pengarah Pelajaran
Sarawak.



جَابَاتِنَ پَلاڠَرَانِ نَگَري كَداڤ دَارُ اَمَانِ
JABATAN PELAJARAN NEGERI KEDAH DARUL AMAN
KOMPLEKS PENDIDIKAN, JALAN STADIUM
05604 ALOR SETAR
KEDAH DARUL AMAN

No. Telefon : 04 740 4000
No. Faks : 04 740 4342
Laman Web : www.kedah.edu.my

Ruj Tuan:
Ruj Kami : JPK03-07/3212 Jld 9(10)
Tarikh : 8 Oktober 2012
22 Zulkaedah 1433

Puan Norfariza binti Mohd Radzi
11590 Jalan 12, Taman Mesra
Batu 13 Jalan Cheras
43000 Kajang
Selangor



Tuan/Puan,

**Kebenaran Untuk Menjalankan Kajian/Soal Selidik di Jabatan Pelajaran Negeri /
Pejabat Pelajaran Daerah dan Sekolah – Sekolah di Negeri Kedah Darulaman**

Saya dengan hormatnya diarah merujuk kepada perkara tersebut di atas.

2. Dimaklumkan bahawa permohonan tuan/puan untuk menjalankan kajian/ soal selidik, mengumpul dan mengutip data di Sekolah-sekolah di Negeri Kedah bertajuk “ **Development of profile of effective school based financial management in Malaysia** “ *telah di luluskan*. Sekolah yang terlibat seperti dilampiran :-

3. Kelulusan ini adalah berdasarkan kepada apa yang terkandung di dalam cadangan penyelidikan yang tuan/puan kemukakan ke Kementerian Pelajaran Malaysia. Tuan/Puan dikehendaki mengemukakan senaskah laporan akhir kajian setelah selesai kelak dan diingatkan supaya mendapat kebenaran terlebih dahulu daripada Jabatan ini sekiranya sebahagian atau sepenuhnya dapatan kajian tersebut hendak dibentangkan di mana-mana forum, seminar atau diumumkan kepada media.

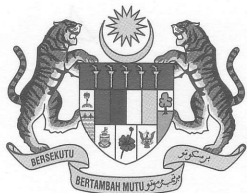
4. Kebenaran ini adalah tertakluk kepada persetujuan Pengetua/Guru Besar sekolah berkenaan dan adalah sah sehingga 30 Mac 2013.

Sekian, terima kasih.

“ **BERKHIDMAT UNTUK NEGARA** “
“ **PENDIDIKAN CEMERLANG KEDAH TERBILANG** “

Saya yang menurut perintah,

(**HAJI ROZAINI BIN AHMAD BCK**)
Penolong Pengarah Kanan (Ketua Unit)
Unit Perhubungan dan Pendaftaran
Sektor Pengurusan Sekolah
b.p. Pengarah Pelajaran Negeri Kedah Darul Aman.



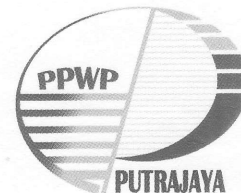
PEJABAT PELAJARAN WILAYAH PERSEKUTUAN PUTRAJAYA

PUTRAJAYA FEDERAL TERRITORY EDUCATION OFFICE

Jalan P16, Presint 16, 62150 Wilayah Persekutuan Putrajaya

Tel : 03-8888 8922, 03-8890 3069, 03-8890 3070 Faks : 03-8890 3085/87

Laman Web : <http://www.moe.gov.my/ppwpp>



Ruj. Kami : KPM.PPWPP.620-1/5 Jld.33(78)

Tarikh : 20 September 2012

Norfariza binti Mohd Radzi,
11590, Jalan 12, Taman Mesra,
Batu 13, Jalan Cheras,
43000 Kajang,
Selangor.

Tuan,

**KEBENARAN MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH, INSTITUT PERGURUAN,
JABATAN PELAJARAN NEGERI DAN BAHAGIAN-BAHAGIAN DI BAWAH
KEMENTERIAN PELAJARAN MALAYSIA**

Dengan hormatnya perkara di atas adalah dirujuk.

2. Sukacita dimaklumkan bahawa pihak Jabatan Pelajaran Wilayah Persekutuan Putrajaya tiada halangan dan mengizinkan tuan menjalankan kajian bertajuk **"Development Of Profile Of Effective School Based Financial Management In Malaysia"** di **SMK Putrajaya Presint 8(1)** dan **SK Putrajaya Presint 9(1)** seperti yang terkandung di dalam surat tuan kepada kami.

3. Sehubungan itu, pihak tuan dikehendaki menghubungi pengetua dan guru besar sekolah sebelum menjalankan kajian dan mematuhi syarat-syarat yang terkandung dalam surat Bahagian Perancangan dan Penyelidikan Dasar Pendidikan KP(BPPDP)603/5/Jld.5(197) bertarikh 25 Mei 2011.

4. Pihak tuan dimohon mengemukakan senaskhah laporan akhir kajian setelah selesai untuk simpanan jabatan ini. Kebenaran ini hanya untuk tujuan yang dipohon dan luput selepas 31 Disember 2012.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

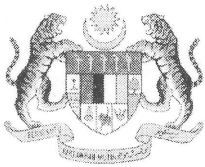
Saya yang menurut perintah,

(HAJAH NORIAH BINTI HAMZAH)

b.p. Pengarah Pelajaran

Jabatan Pelajaran Wilayah Persekutuan Putrajaya

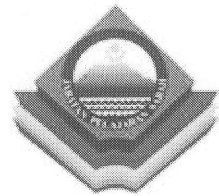
- s.k.
1. SMK Putrajaya Presint 8(1), Putrajaya.
 2. SK Putrajaya Presint 9(1), Putrajaya.
 3. Fail.



JABATAN PELAJARAN NEGERI SABAH

SEKTOR PENGURUSAN SEKOLAH
TINGKAT 1, BLOK C, BANGUNAN KWSP
88000 KOTA KINABALU

Pejabat Pengarah : 088-252224, Pejabat Am (SPS) 088-251720 / 251721,
Faks : 088-224585



Rujukan: JP (SB)/700/7/03 Jld. 27

Tarikh : 15 Oktober 2012

Norfariza Binti Mohd Radzi
11590, Jalan 12 Taman Mesra
Batu 13 Jalan Cheras
43000 Kajang
Selangor

Tuan,

**KELULUSAN UNTUK MENJALANKAN KAJIAN DI SEKOLAH, INSTITUT PERGURUAN, JABATAN PELAJARAN NEGERI
DAN BAHAGIAN-BAHAGIAN DI BAWAH KEMENTERIAN PELAJARAN MALAYSIA**

Saya adalah diarah merujuk surat tuan mengenai perkara di atas

2. Sukacita dimaklumkan bahawa Jabatan Pelajaran Negeri Sabah tiada halangan bagi pihak tuan menjalankan kajian bertajuk: **"Development Of Profile Of Effective School Based Financial Management In Malaysia"** seperti dalam surat Kementerian Pelajaran Malaysia. Walau bagaimanapun ianya tertakluk kepada syarat-syarat berikut:

- 2.1 Berhubung dan berbincang dengan pentadbir sekolah tentang pelaksanaan/ perjalanan kajian tersebut.
- 2.2 Penyertaan warga pendidik dan murid-murid dalam kajian adalah sukarela.
- 2.3 Proses pengajaran dan pembelajaran atau pelaksanaan aktiviti sekolah tidak terganggu atau terjejas semasa kajian dijalankan.
- 2.4 Tuan tidak dibenarkan menjalankan aktiviti di kelas-kelas peperiksaan awam sekolah.
- 2.5 Sebarang data / maklumat serta dapatan kajian hanyalah untuk memenuhi syarat-syarat kursus pengajian sahaja
- 2.6 Sila tuan/puan kemukakan ke sektor ini senaskah laporan akhir kajian setelah selesai kelak sebagai rujukan

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah

RAISIN BIN SAIDIN

Ketua Sektor
Sektor Pengurusan Sekolah
Jabatan Pelajaran Negeri Sabah
b.p Pengarah Jabatan Pelajaran Negeri Sabah

s.k 1. Pendaftar Institusi Pendidikan dan Guru,
Jabatan Pelajaran Negeri Sabah

(Sila catatkan nombor rujukan apabila berurusan dengan kami)

JANGAN TEP JERUMUS KE DALAM PERANGKAP DADAH

Web: www.moe.gov.my/jpnsabah



Rujukan Kami : JPNWP.900-6/1/7 Jld. 3 (92)
Tarikh : 21 September 2012

Pn. Norfariza binti Mohd. Radzi,
11590, Jalan 12, Taman Mesra,
43000 Kajang,
Selangor.

Tuan,

**KEBENARAN UNTUK MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH, MAKTAB-MAKTAB
PERGURUAN, JABATAN-JABATAN PELAJARAN DAN BAHAGIAN-BAHAGIAN DI BAWAH
KEMENTERIAN PELAJARAN MALAYSIA**

Dengan hormatnya saya merujuk kepada perkara di atas dan surat dari Bahagian Perancangan dan Penyelidikan Dasar Pendidikan, Kementerian Pelajaran Malaysia Bil. KP(BPPDP)603/5//JLD.5(197) bertarikh 25 Mei 2012 adalah berkaitan.

2. Sukacita dimaklumkan bahawa permohonan tuan untuk menjalankan kajian bertajuk '**Development of Profile of Effentive School Based Financial Management In Malaysia**' adalah diluluskan tertakluk kepada syarat-syarat berikut:-

- 2.1 Kelulusan ini adalah tertakluk kepada kandungan dalam cadangan penyelidikan yang telah diluluskan pihak Kementerian Pelajaran Malaysia.
- 2.2 Sila kemukakan surat kebenaran ini ketika berurusan dengan Pengetua/Guru Besar sekolah berkenaan.
- 2.3 Kelulusan ini untuk sekolah-sekolah di Negeri Wilayah Persekutuan sahaja.
- 2.4 Tuan hendaklah mengemukakan senaskah hasil kajian ke Jabatan ini sebaik sahaja ia siap sepenuhnya.

3. Kebenaran ini sah diperlakukan sehingga 31 Disember 2012.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

Rusni Binti Ab. Jalil

(**RUSNI BINTI AB. JALIL, KMW**)
Ketua Sektor Pengurusan Sekolah,
b.p Pengarah Pelajaran,
Jabatan Pelajaran Wilayah Persekutuan Kuala Lumpur.

- s.k. :
- Timbalan Pengarah Pejabat Pelajaran Wilayah Bangsar/Pudu, JPWPKL.
 - Timbalan Pengarah Pejabat Pelajaran Wilayah Keramat, JPWPKL.
 - Timbalan Pengarah Pejabat Pelajaran Wilayah Sentul, JPWPKL.



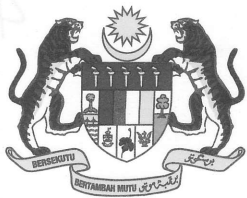
CERTIFIED TO ISO 9001:2008
CERT. NO.: AR4166



CERTIFIED TO ISO 9001:2008
CERT. NO.: AR4166

"GEMILANG DALAM KALANGAN YANG CEMERLANG"

(Sila catatkan no. Rujukan Jabatan ini apabila berurusan)



جباتن قلاجرن ولايه فرسكوتوان لابوان

JABATAN PELAJARAN W. P. LABUAN

ARAS 10, BLOK 4, KOMPLEKS UJANA KEWANGAN,

PETI SURAT 81097,

87020 WILAYAH PERSEKUTUAN LABUAN.

Tel : 087-583351 / 583353 / 583357

Faks : 087-583352

Rujukan : JPWPL/02/100-27/19/2 (59)

Tarikh : 21 September 2012

Norfariza binti Mohd Radzi
11590, Jalan 12, Taman Mesra,
Batu 13 Jalan Cheras,
43000 Kajang, Selangor.

Tuan,

KEBENARAN MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH KEMENTERIAN PELAJARAN MALAYSIA WILAYAH PERSEKUTUAN LABUAN

Dengan hormatnya saya diarah merujuk kepada surat tuan bertarikh 14 September 2012 mengenai perkara di atas.

2. Sukacita dimaklumkan, pihak Jabatan tiada halangan bagi pihak tuan menjalankan kajian di SK ST. Anne dan SM Sains W.P. Labuan. Walau bagaimanapun kebenaran ini adalah tertakluk kepada syarat-syarat berikut:

- 2.1. Hendaklah menghubungi Pentadbir sekolah-sekolah berkenaan terlebih dahulu.
- 2.2. Cakupan kajian hendaklah yang berkaitan dengan tajuk kajian berikut sahaja:

"Development Of Profile Of Effective School Based Financial Management In Malaysia"
- 2.3. Tidak mengganggu tugas rasmi Pentadbir serta proses pengajaran dan pembelajaran.
- 2.4. Kebenaran ini akan tamat pada **31 Disember 2012** dan boleh ditarik balik pada bila-bila masa jika tidak mematuhi syarat-syarat di atas.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

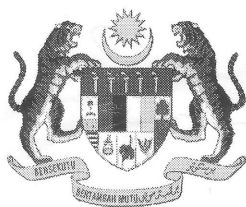
(**OMAR BAKI BIN MATUSIN**)

Penolong Pendaftar Sekolah dan Guru,
Jabatan Pelajaran W.P. Labuan
b.p. Ketua Pendaftar Sekolah dan Guru,
Kementerian Pelajaran Malaysia

Salinan kepada;

1. Ketua Sektor SPPK/SPA/SKPP/SPsK/SJK/SPM, Jabatan Pelajaran W.P. Labuan.
2. Pengetua SM Sains dan Guru Besar SK St. Anne W.P. Labuan.

" MENJANA KECEMERLANGAN "
" ABREAST WITH THE BEST "



SEKTOR JAMINAN KUALITI
JABATAN PELAJARAN PAHANG
BANDAR INDERA MAHKOTA
25604 KUANTAN

Tel : 09-5715700
Faks : 09-5734857
E-mel : jpn.pahang@moe.gov.my
Portal : <http://www.moe.gov.my/jnpahang>



Ruj. Kami : JPNP.SJK.01.100-2/1 Jld 5 (30)
Tarikh : 24 September 2012
8 Zulkaedah 1433H

Norfariza binti Mohd Radzi
11590, Jln 12, Tmn Mesra
43000 Kajang
Selangor

Tuan/Puan,

**KEBENARAN UNTUK MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH DI BAWAH
JABATAN PELAJARAN NEGERI PAHANG**

Adalah saya dengan hormatnya diarah memaklumkan bahawa permohonan tuan diluluskan untuk menjalankan kajian bertajuk:

"Development of Profile of Effective School Based Financial Management In Malaysia "

2. Kelulusan ini adalah berdasarkan kepada instrumen kajian dan senarai sampel yang di kemukakan ke Jabatan ini. **Sila tuan kemukakan ke Jabatan ini senaskah laporan akhir kajian setelah selesai kelak.**

3. Sayugia diingatkan bahawa pelajar yang dijadikan sampel kajian tidak boleh melibatkan pelajar-pelajar dalam tahun peperiksaan **UPSR, PMR, SPM dan STPM.**

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,


RAMLAN BIN KAMRIN
b.p Pengarah Pelajaran Pahang

sk Pengarah Pelajaran Pahang
Fail



جابتن قلاجرن نكري سمبلن دارا الخصوص
**JABATAN PELAJARAN NEGERI
NEGERI SEMBILAN DARUL KHUSUS**

JALAN DATO' HAMZAH KARUNG BERKUNCI No. 6
70990 SEREMBAN, NEGERI SEMBILAN DARUL KHUSUS
Tel : 06-7653100 Fax : 06-7639969



"1MALAYSIA : RAKYAT DIDAHULUKAN PENCAPAIAN DIUTAMAKAN"

Ruj. Kami : JPNS.SPS.PP.100-1/7 Jld.4(20)

Tarikh : 24 SEPTEMBER 2012

Norfariza Binti Mohd Radzi
11590 Jalan 12 Taman Mesra
Batu 13 Jalan Cheras
43000 Kajang
Selangor

Tuan/Puan,

Kebenaran Menjalankan Kajian Ke Sekolah-Sekolah Di Negeri Sembilan Darul Khusus Di Bawah Kementerian Pelajaran Malaysia

Saya dengan hormatnya di arah memaklumkan bahawa permohonan tuan/puan untuk menjalankan kajian bertajuk:-
"Development Of Profile Of Effective School Based Financial Management In Malaysia" telah diluluskan.

2. Tuan/Puan hendaklah berjumpa terus dengan Pengetua atau Guru Besar sekolah berkenaan untuk meminta persetujuan dan membincangkan kajian tersebut di tempat seperti berikut:

- | | |
|---|--|
| 1) SMT Tuanku Jaafar, Seremban | 6) SK Bukit Rokan Utara (F), Gemencheh |
| 2) SMK King George V, Seremban | 7) SBP Integrasi Jempol, Batu Kikir |
| 3) SMKA Sheikh Haji Mohd Said, Seremban | 8) SK Pulapah, Bandar Seri Jempol |
| 4) SMK Puteri, Seremban | 9) SK Seliau, Rantau |
| 5) SK Puteri, Seremban | |

3. Dimaklumkan bahawa kebenaran ini diberi berdasarkan surat kelulusan dari pihak Kementerian Pelajaran Malaysia, Bahagian Perancangan Dan Penyelidikan Dasar Pelajaran, nombor rujukan KP(BPPDP)603/5/JLD.5(197) bertarikh 25 Mei 2012.

4. Tuan/Puan hendaklah menghantar satu naskah hasil kajian ke Jabatan Pelajaran Negeri Sembilan (u.p: Unit Perhubungan, Pendaftaran & Pelajaran Swasta).

Sekian untuk makluman dan tindakan tuan/puan selanjutnya.

Terima kasih.

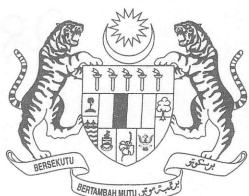
"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(HAJJAH KALSOM BINTI KHALID)
Timbalan Pengarah Pelajaran
Negeri Sembilan Darul Khusus

s.k. Pengetua atau Guru Besar sekolah berkenaan.

Nota: -Sila beri satu salinan surat kelulusan semasa membuat kajian di sekolah.



جَابَتَنَ فَلَا جَزَنَ نَكْرِيَاتٍ تَرْعَاوُ

JABATAN PELAJARAN NEGERI TERENGGANU,
JALAN BUKIT KECIL
20604 KUALA TERENGGANU,
TERENGGANU.

Pejabat Am

: 09-6213000

09-6213001

No. Faks Pejabat Pengarah

: 09-6227207

No. Faks Sektor Khidmat Pengurusan dan Pembangunan : 09-6238415

Ruj. Kami : P.T.06030-21/(27)
Tarikh : 08 Oktober 2012

Norfariza Binti Mohd Radzi,
11590, Jalan 12, Taman Mesra,
Batu 13, Jalan Cheras,
43000 Kajang,
Selangor.

Tuan,

**KELULUSAN MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH DI BAWAH
JABATAN PELAJARAN NEGERI TERENGGANU**

Adalah saya dengan hormatnya diarah memaklumkan bahawa permohonan tuan untuk menjalankan penyelidikan yang bertajuk:

“Development Of Profile Of Effective School Based Financial Management In Malaysia”
diluluskan.

2. Walau bagaimanapun, tuan diminta mengadakan perbincangan dengan pihak pengurusan sekolah terbabit terlebih dahulu agar proses pengajaran dan pembelajaran tidak terganggu.
3. Sukacita sekiranya tuan kemukakan ke jabatan senaskah hasil kajian dalam bentuk elektronik berformat Pdf di dalam CD setelah selesai kelak.

Sekian, terima kasih.

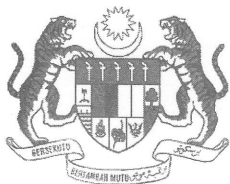
"Guru Penyayang Murid Berkualiti"
"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(ZAINUDIN BIN MUDA)

Penolong Pendaftar Institusi Pendidikan Dan Guru,
Jabatan Pelajaran Negeri Terengganu,
b.p. Ketua Pendaftar Institusi Pendidikan Dan Guru,
Kementerian Pelajaran Malaysia.

ZM/ertuluskajian/hadizor



JABATAN PELAJARAN MELAKA
JALAN ISTANA,
PETI SURAT No. 62,
75450 MELAKA

Pengarah : 06-2323782
Timbalan : 06-2323781
Pejabat Am : 06-2323777
: 06-2323778
: 06-2323779
Peperiksaan : 06-2323780
Fax : 06-2320500

JPM.SPS.UPP.100 -2/5/2 Jld 9(42)
Tarikh : 21 September 2012

Norfariza Binti Mohd Radzi,
11590, Jln 12, Taman Mesra,
Batu 13, Jln. Cheras,
43000 Kajang,
Selangor.

Tuan,

KEBENARAN MENJALANKAN KAJIAN DI SEKOLAH DI NEGERI MELAKA

Adalah dengan hormatnya, merujuk kepada surat tuan yang bertarikh 14 September 2012 mengenai perkara di atas.

2. Sukacita dimaklumkan bahawa Jabatan ini tiada halangan bagi pihak tuan untuk menjalankan aktiviti seperti yang dinyatakan. Dimaklumkan juga di sini bahawa kajian ini adalah semata-mata untuk memenuhi syarat kursus yang diduduki sahaja dan bukan untuk tujuan lain.

3. Walau bagaimanapun, pihak tuan adalah dinasihatkan menghubungi Pengetua/ Guru Besar sekolah berkenaan terlebih dahulu untuk berbincang dan mendapatkan persetujuan. Sebarang pertanyaan, sila hubungi En. Razale Bin Abdul Rahman di talian 06-2325922 (Unit Perhubungan dan Pendaftaran). Sekian untuk makluman tuan. Terima kasih.

"MELAKA MAJU NEGERIKU SAYANG, NEGERI BANDAR TEKNOLOGI HIJAU"
"BERKHIDMAT UNTUK NEGARA"

Saya yang menurut perintah,

(ABDUL HALIM BIN ABDUL MALEK)
Ketua Sektor Pengurusan Sekolah
b.p. Pengarah Pelajaran Melaka

sk.

i. Fail Penyelaras



JABATAN PELAJARAN JOHOR,
JALAN TUN ABDUL RAZAK,
80604 JOHOR BAHRU,
JOHOR DARUL TA'ZIM

Telefon:

Pengarah : 07-2361787

Pejabat Am : 07-2361633

: 07-2332200

No. Fax : 07-2385789

: 07-2378319

Peperiksaan : 07-2361979

No. Fax : 07-2369084

e_mail : jpnjohor@joh.moe.gov.my

Rujukan Kami : JPNJ.PP(31)/100-5/3/1/Jld.1(10)

Tarikh : 8 Oktober 2012

Norfariza Binti Mohd Radzi
11590, Jalan 12, Taman Mesra
Batu 13, Jalan Cheras
43000 Kajang,
Selangor

Tuan,

Kebenaran Untuk Menjalankan Kajian Di Sekolah-Sekolah, Institut Perguruan, Jabatan Pelajaran Negeri Dan Bahagian-Bahagian Di Bawah Kementerian Pelajaran Malaysia.

Dengan hormatnya surat daripada KPM Bil: KP(BPPDP)603/5/Jld.5(197) bertarikh 25 Mei 2011 berkaitan permohonan adalah dirujuk.

2. Sukacita dimaklumkan bahawa Jabatan ini tiada apa-apa halangan bagi membenarkan tuan menjalankan kajian ke sekolah-sekolah **Kerajaan dan Swasta Negeri Johor** bertajuk:

" Development Of Profile Of Effective School Based Financial Management In Malaysia "

3. Sehubungan dengan itu, tuan boleh berhubung terus dengan Pengetua / Guru Besar sekolah berkenaan bagi mendapatkan maklumat dan tindakan selanjutnya.

4. Sila bawa surat ini semasa membuat kajian dan tuan/puan hendaklah kemukakan ke Jabatan ini senaskah laporan akhir kajian setelah selesai kelak.

Sekian, terima kasih.

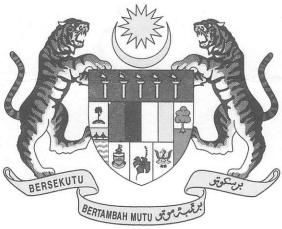
" BERKHIDMAT UNTUK NEGARA "

Saya yang menurut perintah,

(**AZHARI BIN SAMSURI**)

Penolong Pendaftar Institusi Pendidikan dan Guru
Jabatan Pelajaran Negeri Johor
b.p. Ketua Pendaftar Institusi Pendidikan dan Guru
Kementerian Pelajaran Malaysia

Zul/Surat Kelulusan Kajian/12



جابتن قلاجاران كلنتن
JABATAN PELAJARAN KELANTAN
JALAN DOKTOR,
15000 KOTA BHARU,
KELANTAN DARUL NAIM.

TELEFON

Pejabat Am : 09-741 8000
Pengaruh : 09-741 8001
Timb Pengarah : 09-741 8002

FAKS : 09-748 2554
Web : <http://www.moe.gov.my/jpnkelantan/>



Ruj. Kami : JPKn/SPS/1403/106/5 Jld 14(52)
Tarikh : 25 September 2012

Norfariza Bt Mohd Radzi
11590 Jalan 12 Taman Mesra
Batu 13 Jalan Cheras
43000 Kajang
Selangor

Tuan/Puan,

**KEBENARAN MENJALANKAN KAJIAN / PENYELIDIKAN DI SEKOLAH KERAJAAN /
BANTUAN KERAJAAN DI NEGERI KELANTAN**

Adalah saya dengan hormatnya diarah merujuk surat permohonan tuan / puan mengenai perkara di atas.

2. Surat kebenaran dari Pengarah Bahagian Perancangan & Penyelidikan Dasar Pendidikan, Kementerian Pelajaran Malaysia Rujukan: KP(BPPDP)603/5/Jld.5(197) bertarikh 25 Mei 2011 berkaitan.

3. Jabatan Pelajaran Kelantan tiada halangan bagi tuan/puan menjalankan kajian/penyelidikan seperti tajuk:

"Development of Profile of Effective School Based Financial management In Malaysia"

4. Kelulusan ini adalah dihadkan berdasarkan kepada tajuk kajian / penyelidikan yang dikemukakan ke jabatan ini bagi tempoh: **01 Oktober 2012 hingga 31 Disember 2012.**

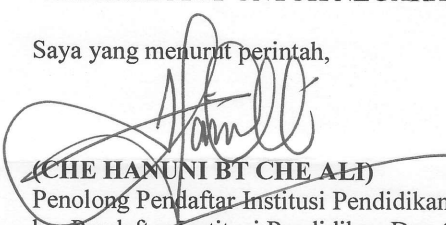
5. Sekolah-sekolah yang terlibat adalah: **Sekolah-Sekolah Di Negeri Kelantan.**

6. Tuan/Puan dinasihatkan supaya terlebih dahulu berbincang dengan Pengetua/Guru Besar sekolah-sekolah berkenaan sebelum kajian / penyelidikan dijalankan.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

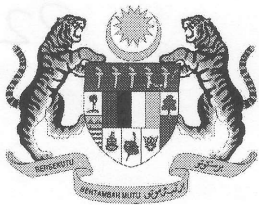
Saya yang menurut perintah,


(CHE HANUNI BT CHE ALI)
Penolong Pendaftar Institusi Pendidikan Dan Guru
b.p Pendaftar Institusi Pendidikan Dan Guru
Jabatan Pelajaran Kelantan

s.k

- | | |
|--|--|
| i. Pengarah Pelajaran Kelantan | |
| ii. Pengarah, Bahagian Perancangan & Penyelidikan Pelajaran
Kementerian Pelajaran Malaysia. | iv. Pengetua / Guru Besar
Sekolah berkenaan |
| iii. Pegawai Pelajaran Daerah: PPD berkenaan. | |

MRS/nh/Borang Kajian



“1 MALAYSIA : RAKYAT DIDAHULUKAN PENCAPAIAN DIUTAMAKAN.”

Ruj Tuan :
Ruj Kami : JPNPP(PER) 1000-4/2 Jld.5 (23)
Tarikh : 21 September 2012

Norfariza Binti Mohd Radzi
11590, Jalan 12, Taman Mesra
Batu 13 Jalan Cheras
43000 Kajang
Selangor

Tuan/Puan,

**KELULUSAN UNTUK MENJALANKAN KAJIAN DI SEKOLAH, INSTITUT
PERGURUAN, JABATAN PELAJARAN NEGERI DAN BAHAGIAN – BAHAGIAN DI
BAWAH KEMENTERIAN PELAJARAN MALAYSIA**

Dengan hormatnya saya diarah merujuk perkara tersebut di atas.

2. Surat kelulusan menjalankan kajian dari Bahagian Perancangan Dan Penyelidikan Dasar Pendidikan, Kementerian Pelajaran Malaysia Bil. KP(BPPDP)603/5/JLD 05 (197) bertarikh **25 Mei 2011** adalah dirujuk.
3. Adalah dimaklumkan bahawa pihak Jabatan Pelajaran Pulau Pinang, tiada halangan untuk Tuan/Puan menjalankan penyelidikan di sekolah-sekolah negeri Pulau Pinang yang bertajuk:

“Development of Profile of Effective School Based Financial Management In Malaysia ”

4. Walau bagaimanapun Tuan/Puan adalah tertakluk kepada syarat-syarat seperti berikut:
 - 4.1 Mendapat kebenaran dari Pengetua/Guru Besar sekolah berkenaan.
 - 4.2 Tidak mengganggu perjalanan, peraturan dan disiplin sekolah.
 - 4.3 Segala maklumat yang dikumpul adalah untuk tujuan akademik sahaja.
 - 4.4 Menghantar satu salinan laporan kajian ke Jabatan ini setelah selesai kajian.
 - 4.5 Sila kemukakan surat ini apabila berurusan dengan pihak sekolah.
 - 4.6 Surat ini berkuatkuasa sehingga **30 Jun 2013**.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menurut perintah,

(AZALLI BIN AB. RAZAK)
Penolong Pendaftar Institusi Pendidikan
Jabatan Pelajaran Pulau Pinang
b.p Ketua Pendaftar Institusi Pendidikan
Kementerian Pelajaran Malaysia



جَبَاتِنِ قَالِجَرَانِ نَكْرِي قَالِيسِي

JABATAN PELAJARAN NEGERI PERLIS

JALAN TUN ABDUL RAZAK

01990 KANGAR

PERLIS

Laman Web: <http://www.jpnp Perlis.gov.my>

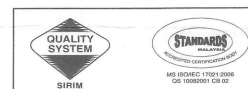
TELEFON : 04-973 7777

Pengarah : 04-976 3155

Faks : 04-976 7080

Perhubungan: 04-973 7694

Faks : 04-973 7783



CERTIFIED TO ISO 9001:2008
CERT. NO. : AR4166



CERTIFIED TO ISO 9001:2008
CERT. NO. : AR4166

Rujukan kami : JPPs. UPRO.100-6/15 Jld. 2 (55)

Tarikh : 21 September 2012

j) Zulkaedah 1433H

**Puan Norfariza Bt. Mohd. Radzi,
11590, Jalan 12, Taman Mesra,
Batu 13, Jalan Cheras,
43000 Kajang,
SELANGOR**

Tuan,

**KEBENARAN MENJALANKAN KAJIAN DI SEKOLAH-SEKOLAH, INSTITUT-INSTITUT
PERGURUAN, JABATAN-JABATAN PELAJARAN DAN BAHAGIAN-BAHAGIAN DI BAWAH
KEMENTERIAN PELAJARAN MALAYSIA**

Dengan hormatnya saya merujuk perkara di atas.

2. Sukacita dimaklumkan bahawa Jabatan ini tiada apa-apa halangan bagi Tuan/Puan/Encik/Cik menjalankan kajian bertajuk **"Development Of Profile Of Effective School Based Financial Managment In Malaysia"**.

3. Kelulusan ini adalah berdasarkan kepada apa yang terkandung di dalam cadangan penyelidikan yang tuan kemukakan ke Kementerian Pelajaran Malaysia.

4. Kebenaran ini adalah tertakluk kepada persetujuan Pengetua/Guru Besar sekolah-sekolah berkenaan.

5. **Sehubungan dengan itu, tuan/puan/encik/cik dikehendaki menghantar senaskah penyelidikan ke jabatan ini sebaik sahaja selesai penyelidikan tersebut.**

6. Segala maklumat yang diperolehi dari kajian ini adalah sulit dan tidak boleh dihebahkan kepada mana-mana pihak. **Tuan juga dipohon untuk menghantar sesalinan soalan kajian ke jabatan ini sebelum ianya dilaksanakan di sekolah yang terlibat.**

Sekian, terima kasih.

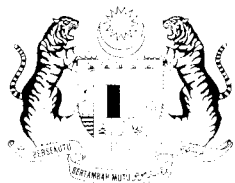
**'BERKHIDMAT UNTUK NEGARA'
'CINTAILAH BAHASA KITA'**

Saya yang menurut perintah,


(HASAN EBAU NOI)

Ketua Sektor Pengurusan Sekolah,
b.p. Pengarah Pelajaran Negeri,
Perlis

YM/zana



JABATAN PELAJARAN PERAK
JALAN TUN ABDUL RAZAK,
30640 IPOH,
PERAK DARUL RIDZUAN.

Telefon : 05-501 5000
Faks : 05-527 7273
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“1 MALAYSIA: RAKYAT DIDAHULUKAN, PENCAPAIAN DIUTAMAKAN”

Ruj.Kami: J.PEL.PK.(AM)5114/ 4 /JLD.7 (91)
Tarikh: 01 September 2011

Norfariza binti Mohd Radzi.
11590, Jalan 12, Taman Mesra,
Batu 13 Jalan Cheras
43000 Kajang.

Puan,

**KEBENARAN MENJALANKAN PENYELIDIKAN
DI SEKOLAH-SEKOLAH DI NEGERI PERAK**

Sukacita saya merujuk kepada perkara di atas.

2. Dengan ini dimaklumkan bahawa Jabatan Pelajaran Negeri Perak **tiada halangan** untuk membenarkan pihak puan menjalankan penyelidikan yang tersebut di atas dengan syarat-syarat berikut:

- 2.1 Pihak puan perlu mendapatkan kebenaran daripada Pegawai Pelajaran Daerah, Pengetua dan Guru Besar sekolah-sekolah berkenaan.
- 2.2 Penyelidikan berkenaan hendaklah tidak mengganggu proses pengajaran dan pembelajaran di sekolah-sekolah berkenaan.
- 2.3 Tiada sebarang implikasi kewangan terhadap pihak Jabatan Pelajaran Negeri Perak, Pejabat Pelajaran Daerah dan pihak sekolah.

3. Kelulusan permohonan ini adalah untuk tujuan yang dipohon sahaja.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Saya yang menurut perintah,

(AHMAD ENSAR BIN RAMLI)

Penolong Pengarah,
Unit Perhubungan dan Pendaftaran,
Jabatan Pelajaran Negeri Perak.
b.p.Pengarah Pelajaran Negeri Perak

s.k Pengarah Pelajaran Negeri Perak

ENGLISH VERSION
LETTER OF CONSENT FROM EXPERT

I, _____ agree to become the panel of expert for the research conducted by Puan Norfariza binti Mohd Radzi to fulfil her requirement for the thesis writing of the Doctor of Philosophy award in the Universiti of Malaya. The purpose of this research is to develop the profile of effective school-based financial management in Malaysia.

For the purpose of gathering data for this research, I will involve in few rounds of study. In the first round, I will be interviewed by using the semi-structured interview format. In the second round and further, I will answer the questionnaire which will be prepared from the findings of the first round interview session. Therefore, I agree to:

- (i) The interview session will be recorded to facilitate the transcription process by the researcher.
- (ii) My involvement in the group of experts is private unless I, myself agree to inform others.
- (iii) I have the right to improve, add on and delete any item in the questionnaire for round two and further if necessary.
- (iv) I have the right to quit from joining this research at any time.
- (v) I have the right to get additional information of any matters regarding this research.
- (vi) I have the right to get information from the findings of this research after it completion.

Yours sincerely,

(_____)

Date: _____

MALAY VERSION

SURAT PERSETUJUAN MENJADI PANEL PAKAR KAJIAN

Saya, _____ bersetuju untuk menjadi panel pakar kajian yang dikendalikan oleh Puan Norfariza binti Mohd Radzi bagi memenuhi keperluan penulisan tesis Ijazah Doktor Falsafah (PhD) beliau di Universiti Malaya. Kajian ini bertujuan untuk membina sebuah profil pengurusan kewangan berasaskan sekolah yang berkesan di Malaysia.

Bagi tujuan memperolehi data kajian, saya akan terlibat didalam beberapa pusingan kajian. Di dalam pusingan pertama, saya akan ditemubual menggunakan soalan separa berstruktur. Dalam pusingan kedua dan seterusnya, saya akan menjawab soal selidik yang disediakan hasil analisa dapatan temubual. Dengan ini, saya bersetuju bahawa:

- (vii) Sesi temubual tersebut akan dirakam untuk memudahkan proses transkripsi oleh pengkaji.
- (viii) Keanggotaan saya didalam kumpulan panel pakar ini adalah dirahsiakan dari pengetahuan umum kecuali saya membenarkan ianya dihebahkan.
- (ix) Saya berhak untuk memperbaiki, membuat penambahan atau membuang mana-mana item di dalam soal selidik pusingan kedua dan seterusnya yang mana difikirkan sesuai.
- (x) Saya berhak menarik diri daripada menyertai kajian ini pada bila-bila masa.
- (xi) Saya berhak mendapat penerangan lanjut tentang apa-apa sahaja berkaitan kajian ini.
- (xii) Saya berhak untuk mendapat maklumat berkaitan kajian ini bila ia siap kelak.

Yang benar,

(_____)

Tarikh: _____

ENGLISH VERSION

INTERVIEW PROTOCOL

TITLE: DEVELOPMENT OF PROFILE OF EFFECTIVE SCHOOL BASED FINANCIAL MANAGEMENT IN MALAYSIA

PHASE 1: NEEDS ANALYSIS

INITIAL QUESTIONS

1. Can you introduce yourself?
2. Can you describe the background of this school with regard to the history of PTj?

INTRODUCTORY QUESTIONS

3. What is your understanding on the concept of school based financial management (SBFM)?
4. Then what is your understanding on the concept of effectiveness in managing the school based finance?

TRANSITION QUESTIONS

5. What is the reference used by your school in managing the school finance?
6. Is the reference being used now sufficient to bring effectiveness in managing the school finance?
7. What are additional references or guidance needed by school to manage the SBFM effectively?

KEY QUESTIONS

Importance

8. What is the importance of developing the profile of effective SBFM?

Stakeholders

9. In order to reach for effectiveness, who are the relevant stakeholders that should be granted with the power or authority?
10. What is the form of power that should be granted to these stakeholders?

Needs

Vision

11. In your opinion, what is the role of vision, mission and objectives to ensure effectiveness in SBFM?

Decision making authority

12. How is the decision making authority being devolved to the school site in managing the school finance?

Allocation of power

13. How is the power being allocated to the relevant stakeholders to ensure effectiveness in SBFM?

Knowledge and skills

14. What are the necessary skills and knowledge required by the relevant parties?

Information

15. In addition to skills and knowledge, what are the forms of information required and how about the sources?

Reward system

16. What is your opinion regarding the reward system in managing the school finance?
17. If reward is needed, how it should be given?

Shared leadership

18. What are the shared leadership concept that should be practiced to reach for effectiveness in managing school finance?

Wealth accumulation

19. What is the importance of accumulating wealth in the context of effective SBFM?
20. What are the efforts needed to ensure accumulation of wealth at the school site?

ENDING QUESTIONS

21. What are other needs that are required in order for schools to reach effectiveness in SBFM?
22. What is your conclusion from the whole discussion of this topic?

MALAY VERSION

PROTOKOL TEMUBUAL

TAJUK: PEMBINAAN PROFIL PENGURUSAN KEWANGAN BERASASKAN SEKOLAH (PKBS) YANG BERKESAN DI MALAYSIA

FASA 1: ANALISIS KEPERLUAN

SOALAN PEMBUKAAN

1. Boleh tuan/puan perkenalkan diri? (maklumat peribadi, pendidikan, pengalaman kerja, pengalaman disekolah ini)
2. Boleh tuan/puan ceritakan latar belakang sekolah dari sebelum bergelar PTj sehingga mendapat taraf PTj?

SOALAN PENGENALAN

3. Boleh tuan/puan huraikan apa yang difahami dengan konsep pengurusan kewangan berasaskan sekolah?
4. Bagaimana pula yang difahami dengan konsep keberkesanan dalam pengurusan kewangan berasaskan sekolah?

SOALAN TRANSISI

5. Apakah panduan atau rujukan yang digunakan oleh pihak sekolah dalam menguruskan kewangan sekolah (yang bertaraf PTj ini)?
6. Adakah panduan yang dijadikan sumber rujukan sekarang mampu membantu sekolah mencapai tahap pengurusan kewangan yang berkesan (iaitu mencapai matlamat akhir pendidikan yang disasarkan)?
7. Apakah panduan atau rujukan tambahan yang diperlukan sekolah bagi membantu dalam meningkatkan keberkesanan dalam pengurusan kewangan sekolah?

SOALAN KUNCI

Kepentingan

8. Apakah kepentingan mewujudkan sebuah profil pengurusan kewangan berasaskan sekolah (PKBS) yang berkesan sebagai panduan kepada pengurus-pengurus dan barisan pentadbir sekolah?

Pihak berkepentingan

9. Bagi mewujudkan PKBS yang berkesan, siapakah pihak berkepentingan dalam pendidikan yang perlu diberikan kuasa atau tanggungjawab?
10. Apakah bentuk kuasa yang perlu diberikan kepada pihak berkepentingan tersebut?

Keperluan

Visi

11. Pada pandangan tuan/puan, apakah peranan visi, misi dan objektif sekolah dalam memastikan keberkesanan pengurusan kewangan berasaskan sekolah?

Kuasa membuat keputusan

12. Bagaimanakah kuasa membuat keputusan yang perlu diberikan kepada pihak sekolah dalam menguruskan kewangan yang berasaskan sekolah ini?

Pengagihan bidang kuasa/tugas

13. Bagaimanakah pengagihan bidang tugas/kuasa untuk menguruskan kewangan sekolah ini diberikan kepada pihak yang bertanggungjawab bagi memastikan keberkesanannya?

Pengetahuan dan kemahiran

14. Bagi mencapai keberkesanan dalam PKBS, apakah pengetahuan dan kemahiran yang berkaitan yang perlu ada bagi setiap pihak yang terlibat?

Informasi

15. Selain daripada pengetahuan dan kemahiran, apakah informasi yang perlu ada bagi menguruskan PKBS dengan berkesan dan dari manakah informasi ini boleh didapati?

Penganugerahan/ganjaran

16. Apakah pandangan tuan/puan tentang sistem penganugerahan kepada mereka yang terlibat menguruskan pengurusan kewangan sekolah ini?
17. Sekiranya anugerah/ganjaran diperlukan, apakah bentuk anugerah yang boleh diberikan?

Perkongsian kepimpinan

18. Apakah perkongsian kepimpinan yang perlu diterapkan dalam menguruskan kewangan berasaskan sekolah ini?

Pengkayaan sumber

19. Apakah kepentingan meningkatkan dan memperkayakan sumber sekolah dalam konteks pengurusan kewangan yang berasaskan sekolah ini?
20. Apakah usaha yang perlu dibuat bagi mendapatkan sumber kewangan yang mampu membantu meningkatkan keberkesanan pengurusan kewangan sekolah?

SOALAN PENUTUP

21. Adakah keperluan lain yang tuan/puan rasakan perlu ada bagi menghasilkan PKBS yang berkesan? (misalnya integriti, sikap atau nilai dll).
22. Apakah rumusan atau kata-kata akhir yang tuan/puan ingin sampaikan daripada topik yang telah dibincangkan?

ENGLISH VERSION

INTERVIEW PROTOCOL

TITLE: DEVELOPMENT OF PROFILE OF EFFECTIVE SCHOOL-BASED FINANCIAL MANAGEMENT IN MALAYSIA

PHASE 2 : PROFILE DEVELOPMENT

INITIAL QUESTIONS

1. Can you introduce yourself?
2. What is your experience in the management of school finance?

INTRODUCTORY QUESTIONS

3. What is your opinion with regard to school-based financial management (SBFM) reform around the world?
4. What is your opinion with regard to the practices of SBFM by PTj schools and cluster schools in Malaysia?

TRANSITION QUESTIONS

5. What is your opinion towards the concept of effectiveness in managing financial resources?
6. What are the characteristics required by a school to reach effectiveness in SBFM particularly in the context of Malaysia?

KEY QUESTIONS

STRATEGIES/PRACTICES REQUIRED FOR EFFECTIVE SCHOOL BASED FINANCIAL MANAGEMENT

Mision

7. How should the schools granted with autonomy establish their school mission and vision?
8. What is the role of school mission/vision in attaining effectiveness in SBFM?

Management strategy (budgeting, accounting and financial reporting, audit and internal control)

9. What is the form of school financial committee that should be established in order to be effective?

10. How is the decision making authority being devolved to the people managing the school budget, accounting and the audit and internal control?

11. How is the leadership style being practiced in all of these three financial functions?

Activities/operations (budgeting, accounting and financial reporting, audit and internal control)

12. What are the activities/operations involved in the school budgeting management, accounting system and the school audit and internal control?

13. What is the reference/guidance that should be used to manage all the school financial functions effectively?

Resource utilization

14. How are the school financial resources being utilized to reach for effectiveness?

Role of members (budgeting, accounting and financial reporting, audit and internal control)

15. Who are the members responsible in managing the school budget, accounting and the audit and internal control?

16. What are the roles that should be played?

Relationship among members

17. What is the form of relationship among the relevant stakeholders for managing school finances effectively?

Administrative quality

18. What are the attitudes that should be practiced by the school administrators to achieve effectiveness in SBFM?

19. How about the internal quality for all school administrators in performing their job?

Index of effectiveness

20. How does the school measure its effectiveness in the school based financial management?

ENDING QUESTIONS

21. What are other needs that are required in order for school to reach effectiveness in SBFM?

22. What is your conclusion from the whole discussion of this topic?

MALAY VERSION

PROTOKOL TEMUBUAL

TAJUK: PEMBINAAN PROFIL PENGURUSAN KEWANGAN BERASASKAN SEKOLAH (PKBS) YANG BERKESAN DI MALAYSIA

FASA 2: PEMBINAAN PROFIL

SOALAN PEMBUKAAN

1. Boleh tuan/puan perkenalkan diri? (maklumat peribadi, pendidikan, pengalaman kerja, pengalaman disekolah ini)
2. Boleh tuan/puan ceritakan pengalaman kerjaya tuan/puan yang berkaitan dengan pengurusan kewangan sekolah?

SOALAN PENGENALAN

3. Apakah pandangan tuan/puan tentang reformasi pengurusan kewangan berasaskan sekolah (PKBS)?
4. Apakah pandangan tuan/puan tentang amalan PKBS yang dipraktikkan di Malaysia misalnya oleh sekolah bertaraf PTj dan sekolah kluster?

SOALAN TRANSISI

5. Apakah pandangan tuan/puan terhadap konsep keberkesanan dalam PKBS?
6. Apakah ciri-ciri yang perlu ada bagi sebuah sekolah yang ingin mencapai keberkesanan dalam PKBS khususnya di Malaysia?

SOALAN KUNCI

STRATEGI/AMALAN BAGI MENCAPAI KEBERKESANAN DALAM PKBS

Misi

7. Bagaimanakah seharusnya sesebuah sekolah yang mempunyai autonomi dalam pengurusanannya mewujudkan misi dan visi sekolah?
8. Apakah **peranan misi/visi sekolah** dalam mewujudkan keberkesanan dalam PKBS?

Strategi pengurusan (pengurusan belanjawan dan perakaunan sekolah).

9. Bagaimanakah **bentuk organisasi** kewangan sekolah yang perlu diwujudkan bagi menghasilkan keberkesanan dalam pengurusan belanjawan sekolah, sistem perakaunan serta audit dan kawalan dalaman?

10. Bagaimanakah **cara membuat keputusan** yang perlu dipraktikkan oleh mereka yang terlibat menguruskan kewangan berasaskan sekolah ini?
11. Bagaimanakah pula dengan **gaya kepimpinan** yang perlu diterapkan dalam menguruskan kewangan berasaskan sekolah?
12. Apakah **kemahiran pengurusan** yang perlu ada bagi mereka yang terlibat di dalam menguruskan kewangan berasaskan sekolah ini?

Aktiviti/operasi pengurusan kewangan (pengurusan belanjawan dan perakaunan sekolah)

13. Apakah **operasi atau aktiviti** yang perlu wujud dalam menguruskan belanjawan dan sistem perakaunan sekolah?
14. Apakah panduan yang seharusnya digunakan bagi melicinkan operasi dalam fungsi pengurusan kewangan berasaskan sekolah ini?

Penggunaan sumber

15. Bagaimanakah seharusnya **sumber kewangan** dan aset sekolah perlu digunakan bagi mencapai keberkesanan?

Peranan ahli (pengurusan belanjawan dan perakaunan sekolah).

16. Siapakah yang seharusnya terlibat dalam menguruskan belanjawan sekolah, perakaunan dan laporan kewangan serta audit dan kawalan dalaman?
17. Apakah **peranan** yang perlu dimainkan oleh mereka yang terlibat ini?

Hubungan sesama ahli

18. Apakah **bentuk hubungan** yang seharusnya diterapkan sesama ahli berkepentingan dalam menguruskan sekolah bagi mencapai keberkesanan dalam PKBS?

Kualiti pentadbir

19. Apakah **kualiti diri** yang perlu ada bagi para pentadbir sekolah dalam menguruskan PKBS yang berkesan?

Indeks keberkesanan

20. Bagaimanakah seharusnya sekolah **mengukur keberkesananannya** dalam menguruskan kewangan berasaskan sekolah ini?

SOALAN PENUTUP

21. Adakah **keperluan lain** yang tuan/puan rasakan perlu ada bagi menghasilkan PKBS yang berkesan?
22. Apakah rumusan atau kata-kata akhir yang tuan/puan ingin sampaikan daripada topik yang telah dibincangkan?

ENGLISH VERSION
TITLE: DEVELOPMENT OF PROFILE OF EFFECTIVE SCHOOL-BASED FINANCIAL
MANAGEMENT IN MALAYSIA

PART 1: PROFILE OF RESPONDENT

INSTRUCTION: Fill in the blanks and (√) for the chosen answers.

1. Sex: Male ☐ Female ☐
2. Race: Malay ☐ Chinese ☐ Indian ☐ Others: _____
3. Age:
- a. 25 and below ☐
- b. 26 – 35 years old ☐
- c. 36 – 45 years old ☐
- d. 46 and above ☐
4. Highest academic qualification
- a. PhD ☐
- b. Master ☐
- c. Bachelor degree ☐
- d. Diploma ☐

PART II: EFFECTIVE SCHOOL-BASED FINANCIAL MANAGEMENT PRACTICES

INSTRUCTION:

Every item in this part describes a process (activity/situation/condition) occurred at school. You are required to read every item carefully and circle the specific number according to your chosen answer. The given numbers are based on a 5-point Likert scale representing your level of acceptance towards the item as listed below:

1 = Strongly disagree

2 = Disagree

3 = Somewhat agree

4 = Agree

5 = Stringly agree

Item marked with (*) gives opportunity to respondent to give additional suggestions

THANK YOU

A. PLANNING

I. School Vision and Mission Establishment

NO	ITEM	SCALE				
1.	School vision and mission are based on government aspiration	1	2	3	4	5
2.	School vision and mission receive conformity by all school members	1	2	3	4	5
3.	School vision and mission correspond with stakeholders desires	1	2	3	4	5
4.	Vision and mission statements are easily understood	1	2	3	4	5
5.	School vision and mission are collectively executed	1	2	3	4	5
6.	School vision and mission become guidance for planning a focused school finance	1	2	3	4	5
7.	School vision and missions drive school members to improve the school financial plan	1	2	3	4	5
8.	School vision and mission are established based on school financial position	1	2	3	4	5
9.	School vision and mission establishment are accompanied with high expectation	1	2	3	4	5
*ADDITIONAL ITEMS						

II. Financial Purposes

NO	ITEM	SCALE				
1.	School finance is used to buy teaching aids for the school teaching and learning activities.	1	2	3	4	5
2.	School finance is used to fulfill the government policy regarding the education financial expenses.	1	2	3	4	5
3.	School finance is used to realize the school short term and long term goals	1	2	3	4	5
4.	School finance is used to perform activities to reach for school Key Performance Index (KPI)	1	2	3	4	5
5.	School finance is used to increase the school performance in its niche area	1	2	3	4	5
6.	School finance is used to develop human capital among school members	1	2	3	4	5
7.	School finance is used to implement high impact programs with low costs	1	2	3	4	5
8.	School finance is used to provide for school facilities	1	2	3	4	5
9.	School finance is channeled to the creation of conducive school surrounding	1	2	3	4	5
*ADDITIONAL ITEMS						

III. School Finance Organizational Structure

NO	ITEM	SCALE				
1.	Financial organizational structure is headed by Principal/Head Teacher.	1	2	3	4	5
2.	School forms the School Financial Management and Account Committee which consist of Principal, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.	1	2	3	4	5
3.	School forms Asset Management and Inventory Committee.	1	2	3	4	5
4.	School forms School Development Committee.	1	2	3	4	5

5.	School forms School Price Quotation Committee.	1	2	3	4	5
6.	School forms Asset Disposal Committee.	1	2	3	4	5
7.	School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.	1	2	3	4	5
8.	Appointment of Financial Committee member in every school project/program.	1	2	3	4	5
9.	Appointment of Treasurer in PTA organizational structure.	1	2	3	4	5
10.	Appointment of Quality Controller among teachers for inspection of the procurement process	1	2	3	4	5
*ADDITIONAL ITEMS						

IV. Role of Financial Planner

NO	ITEM	SCALE				
1.	The role of committee in planning the school fund is based on their specific duty.	1	2	3	4	5
2.	Financial planning considers the teachers' view with Head of Department as the leader.	1	2	3	4	5
3.	Principal/Head Teacher is the ultimate decision maker for the school budget	1	2	3	4	5
4.	PTA is empowered with controlled authority in the overall school financial planning process.	1	2	3	4	5
*ADDITIONAL ITEMS						

V. Budget Management Procedures

NO	ITEM	SCALE				
1.	Analyzing strength, weaknesses, opportunity and threat of school finance	1	2	3	4	5
2.	Budget is prepared at the end of the year before.	1	2	3	4	5
3.	Budget is announced at the early period of school financial year	1	2	3	4	5
4.	The budget format is standardized	1	2	3	4	5
5.	The budget format is referred to the previous year budget	1	2	3	4	5
6.	The budget preparation is based on the expected financial allocation gained by school	1	2	3	4	5
7.	School applies the 'down-top' concept in planning the school fund	1	2	3	4	5
8.	Tactical planning is made at the department level for the yearly financial allocation	1	2	3	4	5
9.	The financial planning considers the component of input, process and outcome in implementing every school program/project	1	2	3	4	5
10.	The financial planning policy is flexible according to the school needs	1	2	3	4	5
*ADDITIONAL ITEMS						

B. FINANCIAL ACCEPTANCE

I. School Financial Sources

BIL	ITEM	SCALE				
1.	Primary school financial sources from Federal Government	1	2	3	4	5
2.	PTA's active roles enable school to increase school financial sources	1	2	3	4	5
3.	Alumni's active role enables school to increase school financial sources	1	2	3	4	5
4.	Corporate contribution could increase school financial sources	1	2	3	4	5
5.	Society's contribution enable school to increase school financial sources	1	2	3	4	5
6.	Collaboration with potential society/body on school program can reduce the school financial expenses	1	2	3	4	5
7.	Entrepreneurship culture enable school to increase school financial sources	1	2	3	4	5
*ADDITIONAL ITEMS						

II. School Financial Acceptance Procedures

NO	ITEM	SCALE				
1.	School acquires permission from State Education Department in collecting public money	1	2	3	4	5
2.	Special authorization letter is granted by principal/head teacher for teacher to collect student fees	1	2	3	4	5
3.	School records acceptance of money based on specific book category and group of fund	1	2	3	4	5
4.	School issues receipt for every acceptance of money by school	1	2	3	4	5
5.	Acceptance of money from student is forwarded to office within the same day	1	2	3	4	5
6.	Total of money accepted from student is banked-in within the same day	1	2	3	4	5
7.	Acceptance of check is credited within one week	1	2	3	4	5
8.	School prepares Bank Payment Slip for acceptance of money through bank	1	2	3	4	5
*ADDITIONAL ITEMS						

C. ACQUISITION AND DISBURSEMENT

I. Acquisition and Disbursement Authority

BIL	ITEM	SCALE				
1.	School financial allocation is spent in an optimum way	1	2	3	4	5
2.	School expenditure is based on approved allocation	1	2	3	4	5
3.	Budget becomes guidance for school expenditure	1	2	3	4	5
4.	Acquisition is done based on reasonable price	1	2	3	4	5
5.	Acquisition is done based on the quality of goods and services	1	2	3	4	5
6.	Acquisition is done based on the school's real needs	1	2	3	4	5
7.	Acquisition is done by considering the school's priority	1	2	3	4	5
8.	Acquisition is done based on sufficient school's financial position	1	2	3	4	5
9.	Authority to approve school acquisition is granted to Principal or its	1	2	3	4	5

	assistants only					
10.	Disbursement authority /check approval is granted to Principal and its assistants only	1	2	3	4	5
11.	School acquisition transactions adhere to the stated procedures	1	2	3	4	5
12.	School contract selections adhere to the stated procedures	1	2	3	4	5
13.	Alteration on financial allocation is made following higher authority approval	1	2	3	4	5
*ADDITIONAL ITEMS						

II. Acquisition and Disbursement Procedures

NO	ITEM	SCALE				
1.	School completes the acquisition note before any procurement	1	2	3	4	5
2.	School prepares Local Order after getting approval to purchase	1	2	3	4	5
3.	School prepares price quotation for certain acquisition value	1	2	3	4	5
4.	Disbursement is accompanied with complete supporting documents	1	2	3	4	5
5.	School makes payment within 14 days following the acceptance of invoice/bills	1	2	3	4	5
6.	School records every purchase transaction in specific accounts either manually or computerized	1	2	3	4	5
7.	School records small amount purchases in the Petty Cash account	1	2	3	4	5
8.	Stock, inventory and capital assets are registered within 14 days following its acceptance	1	2	3	4	5
*ADDITIONAL ITEMS						

D. CONTROL AND EVALUATION

I. School Financial References

NO	ITEM	SCALE				
1.	School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit Department	1	2	3	4	5
2.	School refers to the book of Guidance on Financial Management and Accounting of School Fund	1	2	3	4	5
3.	School refers to Treasury Directive	1	2	3	4	5
4.	School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education	1	2	3	4	5
5.	School receives advice from external auditors	1	2	3	4	5
6.	School receives advice from internal auditor	1	2	3	4	5
7.	School adheres to Financial Procedures Act 1957 in managing school finance	1	2	3	4	5
8.	School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance	1	2	3	4	5
*ADDITIONAL ITEMS						

II. Financial Control Authority

BIL	ITEM	SCALE				
1.	Principal/Head Teacher acts as a financial controller	1	2	3	4	5
2.	School appoints at least one internal auditor among teachers	1	2	3	4	5
3.	Principal/Head Teacher gives briefing to staff on school finance	1	2	3	4	5
4.	School Audit Division performs audit activities on school fund	1	2	3	4	5
5.	Internal Audit Division, Ministry of Education performs integrated audit involving school contracts	1	2	3	4	5
6.	PTA's financial fund is audited by auditor appointed among knowledgeable person	1	2	3	4	5
7.	Principal/ Head Teacher monitors the school financial record on a daily basis	1	2	3	4	5
8.	Principal/ Head Teacher monitors the school financial record on a monthly basis	1	2	3	4	5
9.	School financial report is presented in school management meeting	1	2	3	4	5
*ADDITIONAL ITEMS						

III. Financial Control Procedures

BIL	ITEM	SCALE				
1.	School submits the Monthly Expenditures Performance Report to the Head of Responsibility Centre (PTj)	1	2	3	4	5
2.	National Audit Department monitors the monthly financial report on-line	1	2	3	4	5
3.	School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year	1	2	3	4	5
4.	Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)	1	2	3	4	5
5.	School prepares supporting documents for school financial statement	1	2	3	4	5
6.	School conducts Financial Committee meetings at least 4 times a year	1	2	3	4	5
7.	School registers the financial monitoring activities in the Immediate Inspection Record	1	2	3	4	5
8.	School does its self-online auditing through Excellence Financial Management System (SKPK)	1	2	3	4	5
9.	School responses to the audit opinion within the stipulated time	1	2	3	4	5
10.	School establishes its systematic internal control system	1	2	3	4	5
11.	Financial agenda is discussed in the school department meetings	1	2	3	4	5
12.	Financial report is prepared following the completion of every school program/project	1	2	3	4	5
13.	School prepares the agreement effectiveness report on the security and cleanliness contract services	1	2	3	4	5
14.	School establishes its systematic internal control system	1	2	3	4	5
15.	School registers its stocks based on standard procedures	1	2	3	4	5
16.	School registers its inventories based on standard procedures	1	2	3	4	5
17.	School registers its capital assets based on standard procedures	1	2	3	4	5
18.	School does verification for its stocks	1	2	3	4	5
19.	School prepares stock verification report according to the required frequency	1	2	3	4	5
20.	School depreciates its assets based on standard procedures	1	2	3	4	5
21.	School disposes its assets based on standard procedures	1	2	3	4	5

*ADDITIONAL ITEMS					

IV. Financial Management Effectiveness Measures

NO	ITEM	SCALE				
1.	School receives unqualified audit opinion from School Audit Division	1	2	3	4	5
2.	School receives excellent report from Internal Audit Division, Ministry of Education	1	2	3	4	5
3.	School does not receive charge for any financial mismanagement	1	2	3	4	5
4.	School has optimum financial expenditures as planned in the yearly budget	1	2	3	4	5
5.	School programs/projects manage to realize the stated objectives	1	2	3	4	5
6.	School manages to achieve the targeted Key Performance Index (KPI)	1	2	3	4	5
7.	School obtains overall excellent results in the public examination	1	2	3	4	5
8.	School achievement receives recognition based on excellent award	1	2	3	4	5
9.	Students' attainments are excellent as a whole	1	2	3	4	5
10.	School's staffs manage to achieve the Yearly Working Target (SKT)	1	2	3	4	5
*ADDITIONAL ITEM						

THE END

MALAY VERSION

TAJUK: PEMBINAAN PROFIL PENGURUSAN KEWANGAN BERASASKAN SEKOLAH YANG BERKESAN DI MALAYSIA

BAHAGIAN I: PROFIL PESERTA KAJIAN

ARAHAN: Sila lengkapkan ruangan yang kosong dan tandakan (√) pada kotak yang sesuai.

1. Jantina: Lelaki ☐ Perempuan ☐
2. Bangsa: Melayu ☐ Cina ☐ India ☐ Lain-lain: Nyatakan _____
3. Umur:
 - a. 25 tahun dan ke bawah ☐
 - b. 26 – 35 tahun ☐
 - c. 36 – 45 tahun ☐
 - d. 46 tahun dan ke atas ☐
4. Kelayakan akademik tertinggi
 - a. PhD ☐
 - b. Sarjana ☐
 - c. Ijazah Pertama ☐
 - d. Diploma ☐

BAHAGIAN II: AMALAN PENGURUSAN KEWANGAN BERASASKAN SEKOLAH YANG BERKESAN

ARAHAN:

Setiap pernyataan dalam bahagian ini menggambarkan suatu proses (aktiviti/situasi/keadaan) yang berlaku di sekolah. Anda diminta untuk membaca setiap pernyataan tersebut dengan teliti dan memilih (bulatkan) nombor yang sesuai berdasarkan persetujuan anda terhadap pernyataan tersebut.

Nombor berikut adalah berdasarkan skala Likert 5 poin yang mewakili tahap persetujuan anda.

1 = Sangat Tidak Setuju

2 = Tidak Setuju

3 = Agak Setuju

4 = Setuju

5 = Sangat setuju

Ruangan bertanda (*) memberikan peluang kepada responden untuk memberikan cadangan sebagai item tambahan

TERIMA KASIH

A. PERANCANGAN

I. Pembinaan visi dan misi sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Visi dan misi sekolah dibina berdasarkan aspirasi kerajaan seperti Falsafah Pendidikan Kebangsaan	1	2	3	4	5
2.	Visi dan misi sekolah dibina berdasarkan kesepakatan dalam kalangan warga sekolah	1	2	3	4	5
3.	Visi dan misi sekolah dibina menepati kehendak pihak berkepentingan	1	2	3	4	5
4.	Penyataan visi dan misi sekolah mudah difahami	1	2	3	4	5
5.	Visi dan misi sekolah dilaksana secara kolektif	1	2	3	4	5
6.	Visi dan misi sekolah dijadikan panduan untuk merancang kewangan sekolah secara berfokus	1	2	3	4	5
7.	Visi dan misi sekolah memandu staf sentiasa menambah baik perancangan kewangan sekolah	1	2	3	4	5
8.	Pembinaan visi dan misi sekolah berdasarkan kedudukan kewangan sekolah	1	2	3	4	5
9.	Pembinaan visi dan misi disertai dengan pengharapan yang tinggi	1	2	3	4	5
*ITEM TAMBAHAN						

II. Penggunaan kewangan

BIL	ITEM	SKALA PERSETUJUAN				
1.	Bantuan kewangan bertujuan membeli Alat Bantu Mengajar (ABM) bagi melaksanakan aktiviti Pengajaran dan Pembelajaran (P&P)	1	2	3	4	5
2.	Kewangan sekolah bertujuan memenuhi dasar kerajaan mengenai perbelanjaan kewangan dalam pendidikan	1	2	3	4	5
3.	Kewangan sekolah digunakan untuk memenuhi matlamat jangka pendek dan jangka panjang sekolah	1	2	3	4	5
4.	Kewangan sekolah digunakan untuk melaksana aktiviti bagi mencapai 'Key Performance Index' (KPI)	1	2	3	4	5
5.	Kewangan sekolah digunakan untuk meningkatkan prestasi kebitaraan/etos sekolah	1	2	3	4	5
6.	Kewangan sekolah digunakan untuk membangunkan modal insan dalam kalangan warga sekolah	1	2	3	4	5
7.	Kewangan sekolah digunakan untuk melaksanakan program berimpak tinggi dengan kos yang rendah	1	2	3	4	5
8.	Kewangan sekolah digunakan bagi menyediakan prasarana sekolah	1	2	3	4	5
9.	Kewangan sekolah disalurkan bagi mewujudkan persekitaran sekolah yang kondusif	1	2	3	4	5
*ITEM TAMBAHAN						

III. Struktur Organisasi Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Struktur organisasi kewangan diketuai oleh Pengetua/Guru Besar	1	2	3	4	5
2.	Sekolah menubuhkan Jawatankuasa Pengurusan Kewangan dan Akaun Sekolah (JPKA) yang terdiri daripada Pengetua, semua GPK, Ketua Panitia/Bahagian, Guru Kanan Matapelajaran, Ketua Pembantu Tadbir, Pembantu Tadbir Kewangan dan Juru Audit Dalam	1	2	3	4	5
3.	Sekolah menubuhkan Jawatankuasa Pengurusan Aset Alih Kerajaan atau Jawatankuasa Aset dan Inventori	1	2	3	4	5
4.	Sekolah menubuhkan Jawatankuasa Pembangunan Sekolah	1	2	3	4	5
5.	Sekolah menubuhkan Jawatankuasa Sebut Harga Sekolah	1	2	3	4	5
6.	Sekolah menubuhkan Jawatankuasa Pelupusan Aset	1	2	3	4	5
7.	Sekolah menubuhkan Jawatankuasa KPI bagi menguruskan peruntukan kewangan Sekolah Berprestasi Tinggi (SBT)/sekolah kluster kecemerlangan	1	2	3	4	5
8.	Terdapat Ahli Jawatankuasa (AJK) Kewangan dalam setiap projek/program sekolah	1	2	3	4	5
9.	Terdapat Pengurus Kewangan /Bendahari dalam struktur organisasi PIBG sekolah	1	2	3	4	5
10.	Terdapat pengawal mutu barangan dalam kalangan guru untuk memantau pembelian	1	2	3	4	5
*ITEM TAMBAHAN						

IV. Peranan Perancang Kewangan

BIL	ITEM	SKALA PERSETUJUAN				
1.	Peranan Jawatankuasa dalam merancang kewangan sekolah adalah berdasarkan bidang tugas	1	2	3	4	5
2.	Perancangan kewangan mengambil kira pendapat guru-guru dengan diketuai oleh ketua panitia	1	2	3	4	5
3.	Kuasa penentu terhadap bajet guru-guru adalah Pengetua/Guru Besar	1	2	3	4	5
4.	PIBG diberikan kuasa atau autoriti terkawal dalam proses perancangan kewangan sekolah	1	2	3	4	5
*ITEM TAMBAHAN						

V. Prosedur Pengurusan Bajet/Belanjawan

BIL	ITEM	SKALA PERSETUJUAN				
1.	Membuat analisis mengenai kekuatan, kelemahan, peluang dan halangan kewangan sekolah	1	2	3	4	5
2.	Belanjawan disediakan pada setiap hujung tahun yang sebelumnya	1	2	3	4	5
3.	Belanjawan sekolah dibentangkan pada awal tahun persekolahan	1	2	3	4	5
4.	Format belanjawan sekolah adalah piawai.	1	2	3	4	5
5.	Format belanjawan sekolah merujuk kepada format penyediaan bajet terdahulu	1	2	3	4	5
6.	Penyediaan bajet berasaskan jangkaan peruntukan kewangan yang dimiliki sekolah	1	2	3	4	5
7.	Sekolah mengaplikasikan konsep bawah-atas (down-top) dalam merancang kewangan	1	2	3	4	5
8.	Perancangan taktikal dibuat di peringkat panitia/bahagian bagi merancang kewangan tahunan	1	2	3	4	5
9.	Perancangan kewangan sekolah mengambil kira komponen input, proses dan hasil (outcome) dalam pelaksanaan sesuatu program/projek	1	2	3	4	5
10.	Dasar perancangan kewangan adalah fleksibel iaitu mengikut keperluan sekolah	1	2	3	4	5
*ITEM TAMBAHAN						

B. PENERIMAAN

I. Sumber Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Sumber utama kewangan sekolah daripada Kerajaan Persekutuan	1	2	3	4	5
2.	Peranan aktif PIBG dapat menambahkan sumber kewangan sekolah	1	2	3	4	5
3.	Peranan aktif alumni sekolah dapat menambahkan sumber kewangan sekolah	1	2	3	4	5
4.	Sumbangan korporat dapat menambahkan sumber kewangan sekolah	1	2	3	4	5
5.	Sumbangan masyarakat dapat menambahkan sumber kewangan sekolah	1	2	3	4	5
6.	Permuafakatan dengan pertubuhan/badan berpotensi dapat mengurangkan perbelanjaan kewangan sekolah	1	2	3	4	5
7.	Pembudayaan keusahawanan dalam kalangan warga sekolah dapat menambahkan sumber kewangan (seperti Hari Keusahawanan dan penyewaan fasiliti)	1	2	3	4	5
*ITEM TAMBAHAN						

II. Prosedur Penerimaan Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Sekolah mendapatkan kelulusan Jabatan Pelajaran Negeri dalam mengutip wang awam (seperti yuran)	1	2	3	4	5
2.	Surat kuasa dikeluarkan oleh pengetua/guru besar untuk guru kelas/tingkatan mengutip yuran	1	2	3	4	5
3.	Merekod penerimaan wang berdasarkan kategori buku dan kumpulan wang masing-masing	1	2	3	4	5
4.	Mengeluarkan resit bagi setiap penerimaan wang oleh pihak sekolah	1	2	3	4	5
5.	Penerimaan wang dari murid diserahkan ke pejabat pada hari yang sama	1	2	3	4	5
6.	Keseluruhan wang murid yang diterima akan dibankkan pada hari yang sama	1	2	3	4	5
7.	Penerimaan wang dalam bentuk cek dikredit dalam tempoh seminggu	1	2	3	4	5
8.	Menyediakan Slip Bayar Masuk Bank bagi penerimaan wang melalui bank	1	2	3	4	5
*ITEM TAMBAHAN						

C. PEROLEHAN DAN PEMBAYARAN

I. Kuasa Perolehan dan Pembayaran Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Peruntukan kewangan sekolah dibelanjakan secara optimum	1	2	3	4	5
2.	Perbelanjaan sekolah berdasarkan kelulusan peruntukan	1	2	3	4	5
3.	Belanjawan menjadi panduan perbelanjaan sekolah	1	2	3	4	5
4.	Perolehan dibuat berdasarkan harga yang berpatutan	1	2	3	4	5
5.	Perolehan dibuat berdasarkan kualiti barangan atau perkhidmatan	1	2	3	4	5
6.	Membuat perolehan berdasarkan keperluan sebenar sekolah	1	2	3	4	5
7.	Membuat perolehan dengan menimbang keutamaan bagi sekolah	1	2	3	4	5
8.	Perlaksanaan pembelian berdasarkan kedudukan kewangan sekolah yang mencukupi	1	2	3	4	5
9.	Keputusan meluluskan permohonan perbelanjaan daripada Pengetua atau Penolong Kanan sahaja	1	2	3	4	5
10.	Kuasa pembayaran atau menandatangani cek daripada Pengetua dan Penolong Kanan sahaja	1	2	3	4	5
11.	Perlaksanaan perolehan sekolah mematuhi prosedur	1	2	3	4	5
12.	Pemilihan kontrak sekolah mematuhi prosedur	1	2	3	4	5
13.	Pindah peruntukan dilaksanakan setelah diluluskan pihak atasan	1	2	3	4	5
*ITEM TAMBAHAN						

II. Prosedur Perolehan dan Pembayaran Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Pihak sekolah melengkapkan dokumen nota minta sebelum membuat perolehan	1	2	3	4	5
2.	Pihak sekolah menyediakan dokumen pesanan tempatan (Local Order) setelah mendapat kelulusan	1	2	3	4	5
3.	Pihak sekolah menyediakan sebut harga bagi nilai perolehan tertentu	1	2	3	4	5
4.	Setiap pembayaran disertakan dokumen sokongan	1	2	3	4	5
5.	Pihak sekolah membuat pembayaran dalam tempoh 14 hari setelah penerimaan dokumen invois/bil	1	2	3	4	5
6.	Pihak sekolah merekodkan setiap transaksi urusanniaga dalam akaun tertentu secara manual atau berkomputer	1	2	3	4	5
7.	Pihak sekolah merekodkan pembelian secara kecil dalam buku Panjar Wang Runcit	1	2	3	4	5
8.	Stok, inventori dan harta modal didaftarkan dalam tempoh 14 hari setelah penerimaan	1	2	3	4	5
*ITEM TAMBAHAN						

D. KAWALAN DAN PENILAIAN

I. Rujukan Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Pihak sekolah merujuk pekeliling dan surat pekeliling oleh Perbendaharaan, Kementerian Pelajaran Malaysia (KPM) dan Jabatan Audit Negara	1	2	3	4	5
2.	Pihak sekolah merujuk buku Tatacara Pengurusan Kewangan dan Perakaunan Kumpulan Wang Sekolah	1	2	3	4	5
3.	Pihak sekolah merujuk Arahan Perbendaharaan	1	2	3	4	5
4.	Pihak sekolah merujuk Garis Panduan Pengurusan Kewangan oleh Bahagian Audit Dalam, KPM	1	2	3	4	5
5.	Pihak sekolah mendapatkan nasihat daripada juruaudit luar	1	2	3	4	5
6.	Pihak sekolah mendapatkan nasihat daripada juruaudit dalam	1	2	3	4	5
7.	Pihak sekolah mematuhi Akta Acara Kewangan 1957 dalam menguruskan kewangan	1	2	3	4	5
8.	Pihak sekolah mematuhi Peraturan-Peraturan Pendidikan (Akaun dan Audit) 2002 dibawah Akta Pendidikan 1996 dalam menguruskan kewangan	1	2	3	4	5
*ITEM TAMBAHAN						

II. Kuasa Kawalan Kewangan

BIL	ITEM	SKALA PERSETUJUAN				
1.	Pengetua/Guru Besar berperanan sebagai pengawal kewangan	1	2	3	4	5
2.	Pihak sekolah melantik sekurang-kurangnya seorang juru audit dalam daripada kalangan guru	1	2	3	4	5
3.	Pengetua memberikan taklimat mengenai kewangan sekolah	1	2	3	4	5
4.	Bahagian Audit Sekolah menjalankan aktiviti pengauditan terhadap kewangan sekolah	1	2	3	4	5
5.	Bahagian Audit Dalam, KPM menjalankan audit bersepadu yang meliputi kontrak sekolah.	1	2	3	4	5
6.	Kewangan PIBG di audit oleh juruaudit yang dilantik dari mereka yang berpengetahuan	1	2	3	4	5
7.	Pengetua/Guru Besar memantau pengurusan rekod kewangan sekolah setiap hari	1	2	3	4	5
8.	Pengetua/Guru Besar memantau pengurusan rekod kewangan sekolah setiap bulan	1	2	3	4	5
9.	Laporan kewangan sekolah dibentangkan dalam mesyuarat pengurusan	1	2	3	4	5
*ITEM TAMBAHAN						

III. Prosedur Kawalan Kewangan Sekolah

BIL	ITEM	SKALA PERSETUJUAN				
1.	Pihak sekolah menghantar Laporan Prestasi Perbelanjaan Bulanan kepada Ketua PTj	1	2	3	4	5
2.	Jabatan Audit Negara memantau laporan kewangan bulanan secara atas talian	1	2	3	4	5
3.	Pihak sekolah menghantar Penyata Kewangan Tahunan Sekolah melalui Ketua PTj sebelum 28/29 Februari tahun berikutnya	1	2	3	4	5
4.	Minit mesyuarat kewangan JPKA dan laporan suku tahunan dihantar kepada ketua PTj	1	2	3	4	5
5.	Pihak sekolah menyediakan dokumen sokongan bagi penyata kewangan sekolah	1	2	3	4	5
6.	Pihak sekolah mengadakan mesyuarat JPKA sekurang-kurangnya empat kali setahun	1	2	3	4	5
7.	Pihak sekolah mendaftarkan aktiviti pemantauan kewangan sekolah di bawah Daftar Pemeriksaan Mengejut	1	2	3	4	5
8.	Pihak sekolah melaksanakan sendiri pengauditan secara atas talian melalui Sistem Kecemerlangan Pengurusan Kewangan (SKPK)	1	2	3	4	5
9.	Pihak sekolah bertindak terhadap teguran juru audit dalam tempoh yang ditetapkan	1	2	3	4	5
10.	Pihak sekolah mewujudkan sistem kawalan dalaman sekolah yang sistematik	1	2	3	4	5
11.	Terdapat agenda mengenai kewangan dalam mesyuarat panitia/bahagian	1	2	3	4	5
12.	Laporan kewangan disediakan setelah setiap program/projek sekolah tamat	1	2	3	4	5
13.	Pihak sekolah menyediakan laporan keberkesanan perjanjian mengenai perkhidmatan kontrak keselamatan dan kebersihan	1	2	3	4	5
14.	Pihak sekolah menyediakan stor sumber yang sistematik	1	2	3	4	5

15.	Pihak sekolah mendaftar stok berdasarkan piawaian prosedur	1	2	3	4	5
16.	Pihak sekolah mendaftar inventori berdasarkan piawaian prosedur	1	2	3	4	5
17.	Pihak sekolah mendaftar harta modal berdasarkan piawaian prosedur	1	2	3	4	5
18.	Pihak sekolah melaksanakan verifikasi terhadap stok	1	2	3	4	5
19.	Pihak sekolah menyediakan laporan verifikasi stok mengikut kadar yang ditetapkan	1	2	3	4	5
20.	Pihak sekolah menghapus kira aset berdasarkan piawaian prosedur	1	2	3	4	5
21.	Pihak sekolah melupuskan aset berdasarkan piawaian prosedur	1	2	3	4	5
*ITEM TAMBAHAN						

IV. Ukuran Keberkesanan Pengurusan Kewangan

BIL	ITEM	SKALA PERSETUJUAN				
1.	Pihak sekolah menerima audit tanpa teguran dari Bahagian Audit Sekolah	1	2	3	4	5
2.	Pihak sekolah menerima laporan cemerlang dari Bahagian Audit Dalam, KPM	1	2	3	4	5
3.	Pihak sekolah tidak menerima aduan penyalahgunaan kewangan	1	2	3	4	5
4.	Perbelanjaan sekolah adalah secara optimum berdasarkan belanjawan tahunan	1	2	3	4	5
5.	Program/projek sekolah mencapai objektif yang telah ditetapkan	1	2	3	4	5
6.	Program/projek sekolah mencapai 'Key Performance Index' (KPI) yang telah disasarkan	1	2	3	4	5
7.	Sekolah mencapai keputusan cemerlang dalam peperiksaan awam	1	2	3	4	5
8.	Pencapaian sekolah diiktiraf berdasarkan anugerah kecemerlangan	1	2	3	4	5
9.	Pencapaian pelajar/murid adalah cemerlang secara holistik	1	2	3	4	5
10.	Pencapaian staf sekolah mencapai Sasaran Kerja Tahunan (SKT)	1	2	3	4	5
*ITEM TAMBAHAN						

SOAL SELIDIK TAMAT

ENGLISH VERSION
QUESTIONNAIRE FOR ROUND 3 OF DELPHI TECHNIQUE

TITLE: DEVELOPMENT OF PROFILE OF EFFECTIVE SCHOOL-BASED FINANCIAL
MANAGEMENT IN MALAYSIA

NAME:

INSTRUCTION

1. The round three of this Delphi study is a continuation from the round two and is intended to gain validation on your consensus in last round of study.
2. Comparison of your answers with the results of majority experts in the last round are included. If there are any of your last answers differed from majority of experts, you can reconsider either to maintain or change your answer in this questionnaire.
3. There are three columns represented as “Last Scale”, “Majority of Last Scale” and “New Scale”. For “New Scale”, you are required to state your agreement by circling your answer based on the following 5-points Likert scale. If, your answer is still different from answer of majority in the last round, please state your reasons in the spaces provided.
4. Item marked with * is additional item from the last round and you are required to circle your chosen answer only.

<p>1 = Strongly disagree 2 = Disagree 3 = Somewhat agree 4 = Agree 5 = Strongly agree</p>
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THANK YOU

A. PLANNING

I. School Vision and Mission Establishment

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School vision and mission are based on government aspiration	5	5	1 2 3 4 5	
2.	School vision and mission receive conformity by all school members	5	5	1 2 3 4 5	
3.	School vision and mission correspond with stakeholders desires	5	5	1 2 3 4 5	
4.	Vision and mission statements are easily understood	5	5	1 2 3 4 5	
5.	School vision and mission are collectively executed	5	5	1 2 3 4 5	
6.	School vision and mission become guidance for planning a focused school finance	5	5	1 2 3 4 5	
7.	School vision and missions drive school members to improve the school financial plan	5	5	1 2 3 4 5	
8.	School vision and mission are established based on school financial position	5	4	1 2 3 4 5	
9.	School vision and mission establishment are accompanied with high expectation	5	5	1 2 3 4 5	

II. Financial Purposes

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School finance is used to buy teaching aids for the school teaching and learning activities.	5	5	1 2 3 4 5	
2.	School finance is used to fulfill the government policy regarding the education financial expenses.	5	5	1 2 3 4 5	
3.	School finance is used to realize the school short term and long term goals	5	5	1 2 3 4 5	
4.	School finance is used to perform activities to reach for school Key Performance Index (KPI)	5	5	1 2 3 4 5	
5.	School finance is used to increase the school performance in its niche area	5	5	1 2 3 4 5	
6.	School finance is used to develop human capital among school members	5	5	1 2 3 4 5	
7.	School finance is used to implement high impact programs with low costs	5	5	1 2 3 4 5	
8.	School finance is used to provide for school facilities	5	5	1 2 3 4 5	

9.	School finance is channeled to the creation of conducive school surrounding	5	5	1 2 3 4 5	
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III. School Finance Organizational Structure

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	Financial organizational structure is headed by Principal/Head Teacher.	5	5	1 2 3 4 5	
2.	School forms the School Financial Management and Account Committee which consist of Principal, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.	5	5	1 2 3 4 5	
3.	School forms Asset Management and Inventory Committee.	5	5	1 2 3 4 5	
4.	School forms School Development Committee.	5	5	1 2 3 4 5	
5.	School forms School Price Quotation Committee.	5	5	1 2 3 4 5	
6.	School forms Asset Disposal Committee.	5	5	1 2 3 4 5	
7.	School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.	5	5	1 2 3 4 5	
8.	Appointment of Financial Committee member in every school project/program.	5	4&5	1 2 3 4 5	
9.	Appointment of Treasurer in PTA organizational structure.	5	5	1 2 3 4 5	
10.	Appointment of Quality Controller among teachers for inspection of the procurement process	5	5	1 2 3 4 5	

IV. Role of Financial Planner

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	The role of committee in planning the school fund is based on their specific duty.	5	5	1 2 3 4 5	
2.	Financial planning considers the teachers' view with Head of Department as the leader.	5	5	1 2 3 4 5	
3.	Principal/Head Teacher is the ultimate decision maker for the	5	5	1 2 3 4 5	

	school budget				
4.	PTA is empowered with controlled authority in the overall school financial planning process.	5	5	1 2 3 4 5	
*5.	PTA is empowered with authority in planning the PTA fund.	1	2	3	4 5 * Item tambahan

V. Budget Management Procedure

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	Analyzing strength, weaknesses, opportunity and threat of school finance	5	5	1 2 3 4 5	
2.	Budget is prepared at the end of the year before.	5	5	1 2 3 4 5	
3.	Budget is announced at the early period of school financial year	5	5	1 2 3 4 5	
4.	The budget format is standardized	5	5	1 2 3 4 5	
5.	The budget format is referred to the previous year budget	5	5	1 2 3 4 5	
6.	The budget preparation is based on the expected financial allocation gained by school	5	5	1 2 3 4 5	
7.	School applies the 'down-top' concept in planning the school fund	5	4&5	1 2 3 4 5	
8.	Tactical planning is made at the department level for the yearly financial allocation	5	5	1 2 3 4 5	
9.	The financial planning considers the component of input, process and outcome in implementing every school program/project	5	4	1 2 3 4 5	
10.	The financial planning policy is flexible according to the school needs	5	4	1 2 3 4 5	

B. FINANCIAL ACCEPTANCE

I. School Financial Sources

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	Primary school financial sources from Federal Government	5	5	1 2 3 4 5	
2.	PTA's active roles enable school to increase school financial sources	5	5	1 2 3 4 5	
3.	Alumni's active role enables school to increase school financial sources	5	5	1 2 3 4 5	
4.	Corporate contribution could increase school financial sources	5	5	1 2 3 4 5	
5.	Society's contribution enable				

	school to increase school financial sources	5	5	1 2 3 4 5	
6.	Collaboration with potential society/body on school program can reduce the school financial expenses	5	5	1 2 3 4 5	
7.	Entrepreneurship culture enable school to increase school financial sources	5	5	1 2 3 4 5	

II. School Financial Acceptance Procedures

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School acquires permission from State Education Department in collecting public money	5	5	1 2 3 4 5	
2.	Special authorization letter is granted by principal/head teacher for teacher to collect public money	5	5	1 2 3 4 5	
3.	School records acceptance of money based on specific book category and group of fund	5	5	1 2 3 4 5	
4.	School issues receipt for every acceptance of money by school	5	5	1 2 3 4 5	
5.	Acceptance of money from public is forwarded to office within the same day	5	5	1 2 3 4 5	
6.	Total of money accepted from public is banked-in within the same day	5	5	1 2 3 4 5	
7.	Acceptance of check is credited within one week	5	5	1 2 3 4 5	
8.	School prepares Bank Payment Slip for acceptance of money through bank	5	5	1 2 3 4 5	

C. ACQUISITION AND DISBURSEMENT

I. Acquisition and Disbursement Authority

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School financial allocation is spent in an optimum way	5	5	1 2 3 4 5	
2.	School expenditure is based on approved allocation	5	5	1 2 3 4 5	
3.	Budget becomes guidance for school expenditure	5	5	1 2 3 4 5	
4.	Acquisition is done based on reasonable price	5	5	1 2 3 4 5	
5.	Acquisition is done based on the quality of goods and services	5	5	1 2 3 4 5	
6.	Acquisition is done based on the school's real needs	5	5	1 2 3 4 5	
7.	Acquisition is done by				

	considering the school's priority	5	5	1 2 3 4 5	
8.	Acquisition is done based on sufficient school's financial position	5	5	1 2 3 4 5	
9.	Authority to approve school acquisition is granted to Principal or its assistants (deputy) only	5	5	1 2 3 4 5	
10.	Disbursement authority /check approval is granted to Principal and its assistants only (depends on transactions)	5	5	1 2 3 4 5	
11.	School acquisition transactions adhere to the stated procedures	5	5	1 2 3 4 5	
12.	School contract selections adhere to the stated procedures	5	5	1 2 3 4 5	
13.	Alteration on financial allocation is made following higher authority approval	5	5	1 2 3 4 5	

II. Acquisition and Disbursement Procedures

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School completes the acquisition note before any procurement	5	5	1 2 3 4 5	
2.	School prepares Local Order after getting approval to purchase	5	5	1 2 3 4 5	
3.	School prepares price quotation for certain acquisition value	5	5	1 2 3 4 5	
4.	Disbursement is accompanied with complete supporting documents	5	5	1 2 3 4 5	
5.	School makes payment within 14 days following the acceptance of invoice/bills	5	5	1 2 3 4 5	
6.	School records every purchase transaction in specific accounts either manually or computerized	5	5	1 2 3 4 5	
7.	School records small amount purchases in the Petty Cash account	5	5	1 2 3 4 5	
8.	Stock, inventory and capital assets are registered within 14 days following its acceptance	5	5	1 2 3 4 5	

D. CONTROL AND EVALUATION

I. School Financial References

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit	5	5	1 2 3 4 5	

	Department				
2.	School refers to the book of Guidance on Financial Management and Accounting of School Fund	5	5	1 2 3 4 5	
3.	School refers to Treasury Directive	5	5	1 2 3 4 5	
4.	School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education	5	5	1 2 3 4 5	
5.	School receives advice from external auditors	5	5	1 2 3 4 5	
6.	School receives advice from internal auditor	5	5	1 2 3 4 5	
7.	School adheres to Financial Procedures Act 1957 in managing school finance	5	5	1 2 3 4 5	
8.	School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance	5	5	1 2 3 4 5	

II. Financial Control Authority

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	Principal/Head Teacher acts as a financial controller	5	5	1 2 3 4 5	
2.	School appoints at least one internal auditor among teachers	5	5	1 2 3 4 5	
3.	Principal/Head Teacher gives briefing to staff on school finance	5	5	1 2 3 4 5	
4.	School Audit Division performs audit activities on school fund	5	5	1 2 3 4 5	
5.	Internal Audit Division, Ministry of Education performs integrated audit involving school contracts	5	5	1 2 3 4 5	
6.	PTA's financial fund is audited by auditor appointed among knowledgeable person	5	5	1 2 3 4 5	
7.	Principal/ Head Teacher monitors the school financial record on a daily basis	5	4&5	1 2 3 4 5	
8.	Principal/ Head Teacher monitors the school financial record on a monthly basis	5	5	1 2 3 4 5	
9.	School financial report is presented in school management meeting	5	5	1 2 3 4 5	

III. Financial Control Procedures

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School submits the Monthly Expenditures Performance Report to the Head of Responsibility Centre (PTj)	5	5	1 2 3 4 5	
2.	Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line	5	5	1 2 3 4 5	
3.	School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj) before 28/29 February of the following year	5	5	1 2 3 4 5	
4.	Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)	5	5	1 2 3 4 5	
5.	School prepares supporting documents for school financial statement	5	5	1 2 3 4 5	
6.	School conducts Financial Committee meetings at least 4 times a year	5	5	1 2 3 4 5	
7.	School registers the financial monitoring activities in the Immediate Inspection Record	5	5	1 2 3 4 5	
8.	School does its self-online auditing through Excellence Financial Management System (SKPK)	5	5	1 2 3 4 5	
9.	School responses to the audit opinion within the stipulated time	5	5	1 2 3 4 5	
10.	School establishes its systematic internal control system	5	5	1 2 3 4 5	
11.	Financial agenda is discussed in the school department meetings	5	5	1 2 3 4 5	
12.	Financial report is prepared following the completion of every school program/project	5	5	1 2 3 4 5	
13.	School prepares the agreement effectiveness report on the security and cleanliness contract services	5	5	1 2 3 4 5	
14.	School sets up a systematic resource center	5	5	1 2 3 4 5	
15.	School registers its stocks based on standard procedures	5	5	1 2 3 4 5	
16.	School registers its inventories based on standard procedures	5	5	1 2 3 4 5	
17.	School registers its capital assets				

	based on standard procedures	5	5	1 2 3 4 5	
18.	School does verification for its stocks	5	5	1 2 3 4 5	
19.	School prepares stock verification report according to the required frequency	5	5	1 2 3 4 5	
20.	School depreciates its assets based on standard procedures	5	5	1 2 3 4 5	
21.	School disposes its assets based on standard procedures	5	5	1 2 3 4 5	

IV. Financial Management Effectiveness Measures

NO	ITEM	LAST SCALE	MAJORITY OF LAST SCALE	NEW SCALE	REASONS
1.	School receives unqualified audit opinion from School Audit Division	5	5	1 2 3 4 5	
2.	School receives excellent report from Internal Audit Division, Ministry of Education	5	5	1 2 3 4 5	
3.	School does not receive charge for any financial mismanagement	5	5	1 2 3 4 5	
4.	School has optimum financial expenditures as planned in the yearly budget	5	5	1 2 3 4 5	
5.	School programs/projects manage to realize the stated objectives	5	5	1 2 3 4 5	
6.	School manages to achieve the targeted Key Performance Index (KPI)	5	5	1 2 3 4 5	
7.	School obtains overall excellent results in the public examination	5	5	1 2 3 4 5	
8.	School achievement receives recognition based on excellent award	5	5	1 2 3 4 5	
9.	Students' attainments are excellent as a whole	5	5	1 2 3 4 5	
10.	School's staffs manage to achieve the Yearly Working Target (SKT)	5	5	1 2 3 4 5	

THE END

MALAY VERSION

SOAL SELIDIK PUSINGAN 3 TEKNIK DELPHI

TAJUK: PEMBINAAN PROFIL PENGURUSAN KEWANGAN BERASASKAN SEKOLAH YANG BERKESAN DI MALAYSIA

NAMA:

ARAHAN:

1. Kajian Delphi pusingan ketiga ini merupakan kesinambungan daripada pusingan kedua dan bertujuan untuk mendapatkan kesahan tahap persetujuan anda dalam pusingan kedua yang lalu.
2. Perbandingan jawapan tuan/puan dengan keputusan majoriti pakar pada pusingan kedua turut disertakan. Sekiranya terdapat jawapan tuan/puan dalam pusingan kedua yang berada di luar jawapan majoriti pakar, tuan/puan diminta mempertimbangkannya kembali samada mengubahnya atau tidak.
3. Terdapat tiga ruangan yang mewakili “Skala Lalu”, “Skala Majoriti Lalu” dan “Skala Baru”. Bagi “Skala Baru”, anda dikehendaki menyatakan tahap persetujuan dengan membulatkan jawapan anda berdasarkan skala Likert lima poin seperti di bawah. Sekiranya, tahap persetujuan tersebut berada di luar nilai skala majoriti yang lalu, sila nyatakan alasan anda di ruangan yang disediakan.
4. Item bertanda * merupakan item tambahan dari pusingan kedua yang lalu dan tuan/puan hanya perlu membulatkan jawapan pilihan.

<p>1 = Sangat Tidak Setuju 2 = Tidak Setuju 3 = Agak Setuju 4 = Setuju 5 = Sangat Setuju</p>

TERIMA KASIH

A. PERANCANGAN

I. Pembinaan visi dan misi sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Visi dan misi sekolah dibina berdasarkan aspirasi kerajaan seperti Falsafah Pendidikan Kebangsaan	5	5	1 2 3 4 5	
2.	Visi dan misi sekolah dibina berdasarkan kesepakatan dalam kalangan warga sekolah	5	5	1 2 3 4 5	
3.	Visi dan misi sekolah dibina menepati kehendak pihak berkepentingan	5	5	1 2 3 4 5	
4.	Penyataan visi dan misi sekolah mudah difahami	5	5	1 2 3 4 5	
5.	Visi dan misi sekolah dilaksana secara kolektif	5	5	1 2 3 4 5	
6.	Visi dan misi sekolah dijadikan panduan untuk merancang kewangan sekolah secara berfokus	5	5	1 2 3 4 5	
7.	Visi dan misi sekolah memandu staf sentiasa menambah baik perancangan kewangan sekolah	5	5	1 2 3 4 5	
8.	Pembinaan visi dan misi sekolah berdasarkan kedudukan kewangan sekolah	5	4	1 2 3 4 5	
9.	Pembinaan visi dan misi disertai dengan pengharapan yang tinggi	5	5	1 2 3 4 5	

II. Penggunaan kewangan

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Bantuan kewangan bertujuan membeli Alat Bantu Mengajar (ABM) bagi melaksanakan aktiviti Pengajaran dan Pembelajaran (P&P)	5	5	1 2 3 4 5	
2.	Kewangan sekolah bertujuan memenuhi dasar kerajaan mengenai perbelanjaan kewangan dalam pendidikan	5	5	1 2 3 4 5	
3.	Kewangan sekolah digunakan untuk memenuhi matlamat jangka pendek dan jangka panjang sekolah	5	5	1 2 3 4 5	
4.	Kewangan sekolah digunakan untuk melaksana aktiviti bagi mencapai 'Key Performance Index' (KPI)	5	5	1 2 3 4 5	
5.	Kewangan sekolah digunakan untuk meningkatkan prestasi kebitaraan/etos sekolah	5	5	1 2 3 4 5	

6.	Kewangan sekolah digunakan untuk membangunkan modal insan dalam kalangan warga sekolah	5	5	1 2 3 4 5	
7.	Kewangan sekolah digunakan untuk melaksanakan program berimpak tinggi dengan kos yang rendah	5	5	1 2 3 4 5	
8.	Kewangan sekolah digunakan bagi menyediakan prasarana sekolah	5	5	1 2 3 4 5	
9.	Kewangan sekolah disalurkan bagi mewujudkan persekitaran sekolah yang kondusif	5	5	1 2 3 4 5	

III. Struktur Organisasi Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Struktur organisasi kewangan diketuai oleh Pengetua/Guru Besar	5	5	1 2 3 4 5	
2.	Sekolah menubuhkan Jawatankuasa Pengurusan Kewangan dan Akaun Sekolah (JPKA) yang terdiri daripada Pengetua, semua GPK, Ketua Panitia/Bahagian, Guru Kanan Matapelajaran, Ketua Pembantu Tadbir, Pembantu Tadbir Kewangan dan Juru Audit Dalam	5	5	1 2 3 4 5	
3.	Sekolah menubuhkan Jawatankuasa Pengurusan Aset Alih Kerajaan atau Jawatankuasa Aset dan Inventori	5	5	1 2 3 4 5	
4.	Sekolah menubuhkan Jawatankuasa Pembangunan Sekolah	5	5	1 2 3 4 5	
5.	Sekolah menubuhkan Jawatankuasa Sebut Harga Sekolah	5	5	1 2 3 4 5	
6.	Sekolah menubuhkan Jawatankuasa Pelupusan Aset	5	5	1 2 3 4 5	
7.	Sekolah menubuhkan Jawatankuasa KPI bagi menguruskan peruntukan kewangan Sekolah Berprestasi Tinggi (SBT)/ sekolah kluster kecemerlangan	5	5	1 2 3 4 5	
8.	Terdapat Ahli Jawatankuasa (AJK) Kewangan dalam setiap projek/program sekolah	5	4&5	1 2 3 4 5	
9.	Terdapat Pengurus Kewangan /Bendahari dalam struktur organisasi PIBG sekolah	5	5	1 2 3 4 5	
10.	Terdapat pengawal mutu barangan dalam kalangan guru untuk memantau pembelian	5	5	1 2 3 4 5	

IV. Peranan Perancang Kewangan

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Peranan Jawatankuasa dalam merancang kewangan sekolah adalah berdasarkan bidang tugas	5	5	1 2 3 4 5	
2.	Perancangan kewangan mengambilkira pendapat guru-guru dengan diketuai oleh ketua panitia	5	5	1 2 3 4 5	
3.	Kuasa penentu terhadap bajet guru-guru adalah Pengetua/Guru Besar	5	5	1 2 3 4 5	
4.	PIBG diberikan autoriti terkawal dalam merancang kewangan sekolah	5	5	1 2 3 4 5	
*5.	PIBG diberikan autoriti dalam merancang kewangan dari tabung PIBG	1	2 3 4 5	* Item tambahan	

V. Prosedur Pengurusan Bajet/Belanjawan

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Membuat analisis mengenai kekuatan, kelemahan, peluang dan halangan kewangan sekolah	5	5	1 2 3 4 5	
2.	Belanjawan disediakan pada setiap hujung tahun yang sebelumnya	5	5	1 2 3 4 5	
3.	Belanjawan sekolah dibentangkan pada awal tahun persekolahan	5	5	1 2 3 4 5	
4.	Format belanjawan sekolah adalah piawai.	5	5	1 2 3 4 5	
5.	Format belanjawan sekolah merujuk kepada format penyediaan bajet terdahulu	5	5	1 2 3 4 5	
6.	Penyediaan bajet berasaskan jangkaan peruntukan kewangan yang dimiliki sekolah	5	5	1 2 3 4 5	
7.	Sekolah mengaplikasikan konsep bawah-atas (down-top) dalam merancang kewangan	5	4&5	1 2 3 4 5	
8.	Perancangan taktikal dibuat di peringkat panitia/bahagian bagi merancang kewangan tahunan	5	5	1 2 3 4 5	
9.	Perancangan kewangan sekolah mengambil kira komponen input, proses dan hasil (outcome) dalam pelaksanaan sesuatu program/projek	5	4	1 2 3 4 5	
10.	Dasar perancangan kewangan adalah fleksibel iaitu mengikut keperluan sekolah	5	4	1 2 3 4 5	

B. PENERIMAAN

I. Sumber Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Sumber utama kewangan sekolah daripada Kerajaan Persekutuan/Kerajaan Negeri	5	5	1 2 3 4 5	
2.	Peranan aktif PIBG dapat menambahkan sumber kewangan sekolah	5	5	1 2 3 4 5	
3.	Peranan aktif alumni sekolah dapat menambahkan sumber kewangan sekolah	5	5	1 2 3 4 5	
4.	Sumbangan korporat dapat menambahkan sumber kewangan sekolah	5	5	1 2 3 4 5	
5.	Sumbangan masyarakat dapat menambahkan sumber kewangan sekolah	5	5	1 2 3 4 5	
6.	Permuafakatan dengan pertubuhan/badan berpotensi dapat mengurangkan perbelanjaan kewangan sekolah	5	5	1 2 3 4 5	
7.	Pembudayaan keusahawanan dalam kalangan warga sekolah dapat menambahkan sumber kewangan (seperti Hari Keusahawanan dan penyewaan fasiliti)	5	5	1 2 3 4 5	

II. Prosedur Penerimaan Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Sekolah mendapatkan kelulusan Jabatan Pelajaran Negeri dalam mengutip wang awam	5	5	1 2 3 4 5	
2.	Surat kuasa dikeluarkan oleh pengetua/guru besar untuk guru menerima wang awam	5	5	1 2 3 4 5	
3.	Merekod penerimaan wang berdasarkan kategori buku dan kumpulan wang masing-masing	5	5	1 2 3 4 5	
4.	Mengeluarkan resit bagi setiap penerimaan wang oleh pihak sekolah	5	5	1 2 3 4 5	
5.	Penerimaan wang awam diserahkan ke pejabat pada hari yang sama	5	5	1 2 3 4 5	
6.	Keseluruhan wang awam yang diterima dibankkan pada hari yang sama	5	5	1 2 3 4 5	
7.	Penerimaan wang dalam bentuk cek dikredit dalam tempoh seminggu	5	5	1 2 3 4 5	

8.	Menyediakan Slip Bayar Masuk Bank bagi penerimaan wang melalui bank	5	5	1 2 3 4 5	
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C. PEROLEHAN DAN PEMBAYARAN

I. Kuasa Perolehan dan Pembayaran Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA PERSETUJUAN	ALASAN
1.	Peruntukan kewangan sekolah dibelanjakan secara optimum	5	5	1 2 3 4 5	
2.	Perbelanjaan sekolah berdasarkan kelulusan peruntukan	5	5	1 2 3 4 5	
3.	Belanjawan menjadi panduan perbelanjaan sekolah	5	5	1 2 3 4 5	
4.	Perolehan dibuat berdasarkan harga yang berpatutan	5	5	1 2 3 4 5	
5.	Perolehan dibuat berdasarkan kualiti barangan atau perkhidmatan	5	5	1 2 3 4 5	
6.	Membuat perolehan berdasarkan keperluan sebenar sekolah	5	5	1 2 3 4 5	
7.	Membuat perolehan dengan menimbang keutamaan bagi sekolah	5	5	1 2 3 4 5	
8.	Perlaksanaan pembelian berdasarkan kedudukan kewangan sekolah yang mencukupi	5	5	1 2 3 4 5	
9.	Keputusan meluluskan permohonan perbelanjaan daripada Pengetua atau Penolong Kanan (pemangku) sahaja	5	5	1 2 3 4 5	
10.	Kuasa pembayaran atau menandatangani cek daripada Pengetua dan Penolong Kanan sahaja (bergantung urusaniaga)	5	5	1 2 3 4 5	
11.	Perlaksanaan perolehan sekolah mematuhi prosedur	5	5	1 2 3 4 5	
12.	Pemilihan kontrak sekolah mematuhi prosedur	5	5	1 2 3 4 5	
13.	Pindah peruntukan dilaksanakan setelah diluluskan pihak atasan	5	5	1 2 3 4 5	

II. Prosedur Perolehan dan Pembayaran Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Pihak sekolah melengkapkan dokumen nota minta sebelum membuat perolehan	5	5	1 2 3 4 5	
2.	Pihak sekolah menyediakan dokumen pesanan tempatan	5			

	(Local Order) setelah mendapat kelulusan		5	1 2 3 4 5	
3.	Pihak sekolah menyediakan sebut harga bagi nilai perolehan tertentu	5	5	1 2 3 4 5	
4.	Setiap pembayaran disertakan dokumen sokongan	5	5	1 2 3 4 5	
5.	Pihak sekolah membuat pembayaran dalam tempoh 14 hari setelah penerimaan dokumen invois/bil	5	5	1 2 3 4 5	
6.	Pihak sekolah merekodkan setiap transaksi urusniaga dalam akaun tertentu secara manual atau berkomputer	5	5	1 2 3 4 5	
7.	Pihak sekolah merekodkan pembelian secara kecil dalam buku Panjar Wang Runcit	5	5	1 2 3 4 5	
8.	Stok, inventori dan harta modal didaftarkan dalam tempoh 14 hari setelah penerimaan	5	5	1 2 3 4 5	

D. KAWALAN DAN PENILAIAN

I. Rujukan Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Pihak sekolah merujuk pekeliling dan surat pekeliling oleh Perbendaharaan, Kementerian Pelajaran Malaysia (KPM) dan Jabatan Audit Negara	5	5	1 2 3 4 5	
2.	Pihak sekolah merujuk buku Tatacara Pengurusan Kewangan dan Perakaunan Kumpulan Wang Sekolah	5	5	1 2 3 4 5	
3.	Pihak sekolah merujuk Arahan Perbendaharaan	5	5	1 2 3 4 5	
4.	Pihak sekolah merujuk Garis Panduan Pengurusan Kewangan oleh Bahagian Audit Dalam, KPM	5	5	1 2 3 4 5	
5.	Pihak sekolah mendapatkan nasihat daripada juruaudit luar	5	5	1 2 3 4 5	
6.	Pihak sekolah mendapatkan nasihat daripada juruaudit dalam	5	5	1 2 3 4 5	
7.	Pihak sekolah mematuhi Akta Acara Kewangan 1957 dalam menguruskan kewangan	5	5	1 2 3 4 5	
8.	Pihak sekolah mematuhi Peraturan-Peraturan Pendidikan (Akaun dan Audit) 2002 dibawah Akta Pendidikan 1996 dalam menguruskan kewangan	5	5	1 2 3 4 5	

II. Kuasa Kawalan Kewangan

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Pengetua/Guru Besar berperanan sebagai pengawal kewangan	5	5	1 2 3 4 5	
2.	Pihak sekolah melantik sekurang-kurangnya seorang juru audit dalam daripada kalangan guru	5	5	1 2 3 4 5	
3.	Pengetua memberikan taklimat mengenai kewangan sekolah	5	5	1 2 3 4 5	
4.	Bahagian Audit Sekolah menjalankan aktiviti pengauditan terhadap kewangan sekolah	5	5	1 2 3 4 5	
5.	Bahagian Audit Dalam, KPM menjalankan audit bersepadu yang meliputi kontrak sekolah.	5	5	1 2 3 4 5	
6.	Kewangan PIBG di audit oleh juru audit yang dilantik dari mereka yang berpengetahuan	5	5	1 2 3 4 5	
7.	Pengetua/Guru Besar memantau pengurusan rekod kewangan sekolah setiap hari	5	4&5	1 2 3 4 5	
8.	Pengetua/Guru Besar memantau pengurusan rekod kewangan sekolah setiap bulan	5	5	1 2 3 4 5	
9.	Laporan kewangan sekolah dibentangkan dalam mesyuarat pengurusan	5	5	1 2 3 4 5	

III. Prosedur Kawalan Kewangan Sekolah

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Pihak sekolah menghantar Laporan Prestasi Perbelanjaan Bulanan kepada Ketua PTj	5	5	1 2 3 4 5	
2.	Bahagian Audit Dalam, KPM memantau transaksi kewangan bulanan secara atas talian	5	5	1 2 3 4 5	
3.	Pihak sekolah menghantar Penyata Kewangan Tahunan Sekolah melalui Ketua PTj sebelum 28/29 Februari tahun berikutnya	5	5	1 2 3 4 5	
4.	Minit mesyuarat kewangan JPKA dan laporan suku tahunan dihantar kepada ketua PTj	5	5	1 2 3 4 5	
5.	Pihak sekolah menyediakan dokumen sokongan bagi penyata kewangan sekolah	5	5	1 2 3 4 5	
6.	Pihak sekolah mengadakan mesyuarat JPKA sekurang-kurangnya empat kali setahun	5	5	1 2 3 4 5	

7.	Pihak sekolah mendaftarkan aktiviti pemantauan kewangan sekolah di bawah Daftar Pemeriksaan Mengejut	5	5	1 2 3 4 5	
8.	Pihak sekolah melaksanakan sendiri pengauditan secara atas talian melalui Sistem Kecemerlangan Pengurusan Kewangan (SKPK)	5	5	1 2 3 4 5	
9.	Pihak sekolah bertindak terhadap teguran juru audit dalam tempoh yang ditetapkan	5	5	1 2 3 4 5	
10.	Pihak sekolah mewujudkan sistem kawalan dalaman sekolah yang sistematik	5	5	1 2 3 4 5	
11.	Terdapat agenda mengenai kewangan dalam mesyuarat panitia/bahagian	5	5	1 2 3 4 5	
12.	Laporan kewangan disediakan setelah setiap program/projek sekolah tamat	5	5	1 2 3 4 5	
13.	Pihak sekolah menyediakan laporan keberkesanan perjanjian mengenai perkhidmatan kontrak keselamatan dan kebersihan	5	5	1 2 3 4 5	
14.	Pihak sekolah menyediakan stor sumber yang sistematik	5	5	1 2 3 4 5	
15.	Pihak sekolah mendaftar stok berdasarkan piawaian prosedur	5	5	1 2 3 4 5	
16.	Pihak sekolah mendaftar inventori berdasarkan piawaian prosedur	5	5	1 2 3 4 5	
17.	Pihak sekolah mendaftar harta modal berdasarkan piawaian prosedur	5	5	1 2 3 4 5	
18.	Pihak sekolah melaksanakan verifikasi terhadap stok	5	5	1 2 3 4 5	
19.	Pihak sekolah menyediakan laporan verifikasi stok mengikut kadar yang ditetapkan	5	5	1 2 3 4 5	
20.	Pihak sekolah menghapus kira aset berdasarkan piawaian prosedur	5	5	1 2 3 4 5	
21.	Pihak sekolah melupuskan aset berdasarkan piawaian prosedur	5	5	1 2 3 4 5	

IV. Ukuran Keberkesanan Pengurusan Kewangan

BIL	ITEM	SKALA LALU	SKALA MAJORITI LALU	SKALA BARU	ALASAN
1.	Pihak sekolah menerima audit tanpa teguran dari Bahagian Audit Sekolah	5	5	1 2 3 4 5	
2.	Pihak sekolah menerima laporan cemerlang dari Bahagian Audit Dalam, KPM	5	5	1 2 3 4 5	

3.	Pihak sekolah tidak menerima aduan penyalahgunaan kewangan	5	5	1 2 3 4 5	
4.	Perbelanjaan sekolah adalah secara optimum berdasarkan belanjawan tahunan	5	5	1 2 3 4 5	
5.	Program/projek sekolah mencapai objektif yang telah ditetapkan	5	5	1 2 3 4 5	
6.	Program/projek sekolah mencapai 'Key Performance Index' (KPI) yang telah disasarkan	5	5	1 2 3 4 5	
7.	Sekolah mencapai keputusan cemerlang dalam peperiksaan awam	5	5	1 2 3 4 5	
8.	Pencapaian sekolah diiktiraf berdasarkan anugerah kecemerlangan	5	5	1 2 3 4 5	
9.	Pencapai pelajar/murid adalah cemerlang secara holistik	5	5	1 2 3 4 5	
10.	Pencapaian staf sekolah mencapai Sasaran Kerja Tahunan (SKT)	5	5	1 2 3 4 5	

SOAL SELIDIK TAMAT

ENGLISH VERSION



QUESTIONNAIRE

TITLE:

**SCHOOL-BASED FINANCIAL MANAGEMENT
PRACTICES BY CLUSTER SCHOOLS IN
MALAYSIA**

RESEARCHER:

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(*Faculty of Education, UM*)

RESEARCH AIM:

Identification of school-based financial management practices by Cluster schools in Malaysia

PART 1: PROFILE OF RESPONDENT

INSTRUCTION: Fill in the blanks and (v) in the box of the chosen answer.

1. Administrative post: _____

2. Sex: Male ☐

Female ☐

3. Race: Malay ☐ Chinese ☐

Indian ☐ Others (Please state): _____

4. Ages:

- | | |
|----------------------|--------------------------|
| a. 25 and below | <input type="checkbox"/> |
| b. 26 – 35 years old | <input type="checkbox"/> |
| c. 36 – 45 years old | <input type="checkbox"/> |
| d. 46 and above | <input type="checkbox"/> |

5. Highest academic qualification

- | | |
|--------------------|--------------------------|
| a. PhD | <input type="checkbox"/> |
| b. Master | <input type="checkbox"/> |
| c. Bachelor degree | <input type="checkbox"/> |
| d. Diploma | <input type="checkbox"/> |
- e. Others (Please state): _____

6. Number of years in managing school finance along career as the Educational Services Officer

(Pegawai Perkhidmatan Pendidikan)

a. Less than a year

b. 1 – 5 years

c. 6 – 10 years

d. 11 – 15 years

e. 16 – 20 years

f. More than 20 years

PART 2: PROFILE OF SCHOOL

INSTRUCTION: Fill in the blanks and tick (✓) in the box of the chosen answer.

7. Year of nomination as a Cluster school: _____

8. Type of school:

a. Daily primary school

b. Daily secondary school

c. Boarding school (SBP)

d. Sekolah Jenis Kebangsaan Chinese/Tamil

e. National Islamic Secondary School

f. Technical/Vocational

g. Special Education School

h. Sport School

i. Others (Please state): _____

9. School location

a. Urban

b. Rural

PART 3: SCHOOL-BASED FINANCIAL MANAGEMENT EFFECTIVENESS

INSTRUCTION:

Every item in this part describes a process (activity/situation/condition) occurring in the school. You are required to read every item carefully and **circle the specific number** according to your chosen answer. The given numbers are based on a 5-point Likert scale representing your level of acceptance towards the item as listed below:

- 1 = Never**
- 2 = Seldom**
- 3 = Sometimes**
- 4 = Often**
- 5 = Very often**

A. PLANNING

I. School Vision and Mission Establishment

No	Item	Scale				
1.	School vision and mission are based on government aspiration	1	2	3	4	5
2.	School vision and mission establishment are accompanied with high expectation	1	2	3	4	5
3.	Vision and mission statements are easily understood	1	2	3	4	5
4.	School vision and mission are collectively executed	1	2	3	4	5
5.	School vision and mission become guidance for planning a focused school finance	1	2	3	4	5
6.	School vision and missions drive school members to improve the school financial plan	1	2	3	4	5
7.	School vision and mission correspond with stakeholders desires	1	2	3	4	5
8.	School vision and mission receive conformity by all school members	1	2	3	4	5
9.	School vision and mission are established based on school financial position	1	2	3	4	5

II. Financial Purposes

No	Item	Scale				
1.	School finance is used to perform development of human capital among school members	1	2	3	4	5
2.	School finance is used to buy teaching aids for the school teaching and learning activities.	1	2	3	4	5
3.	School finance is used to perform activities to reach for school Key Performance Index (KPI)	1	2	3	4	5
4.	School finance is used to implement high impact programs with low costs	1	2	3	4	5
5.	School finance is used to fulfill the government policy regarding the education financial expenses.	1	2	3	4	5
6.	School finance is used to realize the school short term and long term goals	1	2	3	4	5
7.	School finance is channeled to the creation of conducive school surrounding	1	2	3	4	5
8.	School finance is used to provide for school facilities	1	2	3	4	5
9.	School finance is used to increase the school performance in its niche area	1	2	3	4	5

III. School Finance Organizational Structure

No	Item	Scale				
1.	Financial organizational structure is headed by Principal/Head Teacher.	1	2	3	4	5
2.	School forms the School Financial Management and Account Committee which consist of Principal, all Assistant Principals, Head of Department, Subject Senior Teachers, Chief Administrative Assistant, Financial Administrative Assistant and Internal Auditor.	1	2	3	4	5
3.	Appointment of Treasurer in PTA organizational structure.	1	2	3	4	5
4.	School forms Asset Disposal Committee.	1	2	3	4	5
5.	School forms Asset Management and Inventory Committee.	1	2	3	4	5
6.	School forms Key Performance Index Committee to manage the financial allocation for Cluster schools.	1	2	3	4	5
7.	School forms School Development Committee.	1	2	3	4	5
8.	Appointment of Quality Controller among teachers for inspection of the procurement process	1	2	3	4	5
9.	School forms School Price Quotation Committee.	1	2	3	4	5
10.	Appointment of Financial Committee member in every school project/program.	1	2	3	4	5

IV. Role of Financial Planner

No	Item	Scale				
1.	The role of committee in planning the school fund is based on their specific duty.	1	2	3	4	5
2.	Financial planning considers the teachers' view with Head of Department as the leader.	1	2	3	4	5
3.	PTA is empowered with authority in planning the PTA fund.	1	2	3	4	5
4.	Principal/Head Teacher is the ultimate decision maker for the school budget	1	2	3	4	5

V. School Budgeting Management

No	Item	Scale				
1.	The budget preparation is based on the expected financial allocation gained by school	1	2	3	4	5
2.	Budget is prepared at the end of the year before.	1	2	3	4	5
3.	Analyzing strength, weaknesses, opportunity and threat of school finance	1	2	3	4	5
4.	The budget format is referred to the previous year budget	1	2	3	4	5
5.	Tactical planning is made at the department level for the yearly financial allocation	1	2	3	4	5
6.	Budget is announced at the early period of school financial year	1	2	3	4	5
7.	School applies the 'down-top' concept in planning the school fund	1	2	3	4	5
8.	The financial planning considers the component of input, process and outcome in implementing every school program/project	1	2	3	4	5
9.	The financial planning policy is flexible according to the school needs	1	2	3	4	5

B. FINANCIAL ACCEPTANCE

I. School Financial Sources

No	Item	Scale				
1.	Collaboration with potential society/body on school program can reduce the school financial expenses	1	2	3	4	5
2.	Entrepreneurship culture enable school to increase school financial sources	1	2	3	4	5
3.	Corporate contribution could increase school financial sources	1	2	3	4	5
4.	Society's contribution enable school to increase school financial sources	1	2	3	4	5
5.	PTA's active roles enable school to increase school financial sources	1	2	3	4	5
6.	Primary school financial sources from Federal Government	1	2	3	4	5
7.	Alumni's active role enables increase in school financial sources	1	2	3	4	5

II. School Financial Acceptance Procedures

No	Item	Scale				
1.	School acquires permission from State Education Department in collecting public money	1	2	3	4	5
2.	Special authorization letter is granted by principal/head teacher for teacher to collect public money	1	2	3	4	5
3.	School records acceptance of money based on specific book category and group of fund	1	2	3	4	5
4.	School issues receipt for every acceptance of money by school	1	2	3	4	5
5.	Total of money accepted from public is banked-in within the same day	1	2	3	4	5
6.	School prepares Bank Payment Slip for acceptance of money through bank	1	2	3	4	5
7.	Acceptance of money from public is forwarded to office within the same day	1	2	3	4	5
8.	Acceptance of check is credited within one week	1	2	3	4	5

C. ACQUISITION AND DISBURSEMENT

I. Acquisition and Disbursement Authority

No	Item	Scale				
1.	School financial allocation is spent in an optimum way	1	2	3	4	5
2.	School expenditure is based on approved allocation	1	2	3	4	5
3.	Budget becomes guidance for school expenditure	1	2	3	4	5
4.	School acquisition transactions adhere to the stated procedures	1	2	3	4	5
5.	School contract selections adhere to the stated procedures	1	2	3	4	5
6.	Alteration on financial allocation is made following higher authority approval	1	2	3	4	5
7.	Acquisition is done based on the quality of goods and services	1	2	3	4	5
8.	Acquisition is done based on the school's real needs	1	2	3	4	5
9.	Acquisition is done by considering the school's priority	1	2	3	4	5
10.	Acquisition is done based on sufficient school's financial position	1	2	3	4	5
11.	Acquisition is done based on reasonable price	1	2	3	4	5
12.	Authority to approve school acquisition is granted to Principal or its assistants (deputy) only	1	2	3	4	5
13.	Disbursement authority /check approval is granted to Principal and its assistants only (depends on transactions)	1	2	3	4	5

II. Acquisition and Disbursement Procedures

No	Item	Scale				
1.	School completes the acquisition note before any procurement	1	2	3	4	5
2.	School prepares Local Order after getting approval to purchase	1	2	3	4	5
3.	Disbursement is accompanied with complete supporting documents	1	2	3	4	5
4.	School records every purchase transaction in specific accounts either manually or computerized	1	2	3	4	5
5.	School records small amount purchases in the Petty Cash account	1	2	3	4	5
6.	School makes payment within 14 days following the acceptance of invoice/bills	1	2	3	4	5
7.	Stock, inventory and capital assets are registered within 14 days following its acceptance	1	2	3	4	5
8.	School prepares price quotation for certain acquisition value	1	2	3	4	5

D. CONTROL AND EVALUATION

I. School Financial References

No	Item	Scale				
1.	School refers to Treasury Directive	1	2	3	4	5
2.	School refers to the Guideline of Financial Management by Internal Audit Division, Ministry of Education	1	2	3	4	5
3.	School refers to the book of Guidance on Financial Management and Accounting of School Fund	1	2	3	4	5
4.	School refers to Circulation and letter of circulations by Treasury Department, Ministry of Education and National Audit Dept.	1	2	3	4	5
5.	School adheres to Financial Procedures Act 1957 in managing school finance	1	2	3	4	5
6.	School adheres to Education Rules (Account and Audit) 2002 under Education Act 1996 in managing school finance	1	2	3	4	5
7.	School receives advice from internal auditor	1	2	3	4	5
8.	School receives advice from external auditors	1	2	3	4	5

II. Financial Control Authority

No	Item	Scale				
1.	School Audit Division performs audit activities on school fund	1	2	3	4	5
2.	Principal/Head Teacher acts as a financial controller	1	2	3	4	5
3.	School appoints at least one internal auditor among teachers	1	2	3	4	5
4.	Principal/Head Teacher gives briefing to staff on school finance	1	2	3	4	5
5.	Principal/ Head Teacher monitors the school financial record on a monthly basis	1	2	3	4	5
6.	School financial report is presented in school management meeting	1	2	3	4	5
7.	Internal Audit Division, Ministry of Education performs integrated audit involving school contracts	1	2	3	4	5
8.	PTA's financial fund is audited by auditor appointed among knowledgeable person	1	2	3	4	5
9.	Principal/ Head Teacher monitors the school financial record on a daily basis	1	2	3	4	5

III. Financial Control Procedures

No	Item	Scale				
1.	School prepares supporting documents for school financial statement	1	2	3	4	5
2.	School responses to the audit opinion within the stipulated time	1	2	3	4	5
3.	School conducts Financial Committee meetings at least four times a year	1	2	3	4	5
4.	School registers its inventories based on standard procedures	1	2	3	4	5
5.	School registers its capital assets based on standard procedures	1	2	3	4	5
6.	Financial agenda is discussed in the school department meetings	1	2	3	4	5
7.	School does verification for its stocks	1	2	3	4	5
8.	School establishes its systematic internal control system	1	2	3	4	5
9.	School does its self-online auditing through Excellence Financial Management System (SKPK)	1	2	3	4	5
10.	School disposes its assets based on standard procedures	1	2	3	4	5
11.	School registers its stocks based on standard procedures	1	2	3	4	5
12.	Financial report is prepared following the completion of every school program/project	1	2	3	4	5
13.	School prepares the agreement effectiveness report on the security and cleanliness contract services	1	2	3	4	5

14.	School prepares stock verification report according to the required frequency	1	2	3	4	5
15.	Internal Audit Division, Ministry of Education monitors the monthly financial transaction on-line	1	2	3	4	5
16.	School depreciates its assets based on standard procedures	1	2	3	4	5
17.	School registers the financial monitoring activities in the Immediate Inspection Record	1	2	3	4	5
18.	School sets up a systematic resource center	1	2	3	4	5
19.	School submits the Monthly Expenditures Performance Report to the Boarding Schools and Excellent Schools Management Division (BPSBPSK)	1	2	3	4	5
20.	Minutes of financial meeting by Financial Committee and quarterly report is submitted to the Head of Responsibility Centre (PTj)/Department	1	2	3	4	5
21.	School submits the Yearly School Financial Statement through the Head of Responsibility Centre (PTj)/Department before 28/29 February of the following year	1	2	3	4	5

IV. Financial Management Effectiveness Measures

No	Item	Scale				
1.	School receives unqualified audit opinion from School Audit Division	1	2	3	4	5
2.	School has optimum financial expenditures as planned in the yearly budget	1	2	3	4	5
3.	School achievement receives recognition based on excellent award	1	2	3	4	5
4.	School's staffs manage to achieve the Yearly Working Target (SKT)	1	2	3	4	5
5.	School obtains overall excellent results in the public examination	1	2	3	4	5
6.	Students' attainments are excellent as a whole	1	2	3	4	5
7.	School programs/projects manage to realize the stated objectives	1	2	3	4	5
8.	School manages to achieve the targeted Key Performance Index (KPI)	1	2	3	4	5
9.	School does not receive charge for any financial mismanagement	1	2	3	4	5
10.	School receives excellent report from Internal Audit Division, Ministry of Education	1	2	3	4	5

**THE END
THANK YOU**

MALAY VERSION



SOAL SELIDIK

TAJUK:

**AMALAN PENGURUSAN KEWANGAN
BERASASKAN SEKOLAH DI SEKOLAH
KLUSTER DI MALAYSIA**

PENYELIDIK:

PUAN NORFARIZA MOHD RADZI
(Fakulti Pendidikan, UM)

PENYELIA:

**DR. MUHAMMAD FAIZAL A. GHANI &
PROFESOR DR. SAEDAH SIRAJ**
(Fakulti Pendidikan, UM)

TUJUAN KAJIAN:

Mengenal pasti amalan pengurusan kewangan berasaskan sekolah di Sekolah Kluster di Malaysia

BAHAGIAN 1: PROFIL RESPONDEN

ARAHAN: Sila lengkapkan ruangan kosong serta menandakan (✓) pada kotak yang sesuai.

1. Jawatan pentadbiran anda di sekolah: _____

2. Jantina: Lelaki ☐

 Perempuan ☐

3. Bangsa: Melayu ☐ Cina ☐

 India ☐ Lain-lain (Sila nyatakan): _____

4. Umur:

- | | |
|--------------------------|--------------------------|
| a. 25 tahun dan ke bawah | <input type="checkbox"/> |
| b. 26 – 35 tahun | <input type="checkbox"/> |
| c. 36 – 45 tahun | <input type="checkbox"/> |
| d. 46 tahun dan ke atas | <input type="checkbox"/> |

5. Kelayakan akademik tertinggi

- | | |
|-------------------------------------|--------------------------|
| a. PhD | <input type="checkbox"/> |
| b. Sarjana | <input type="checkbox"/> |
| c. Ijazah pertama | <input type="checkbox"/> |
| d. Diploma | <input type="checkbox"/> |
| e. Lain-lain (Sila nyatakan): _____ | |

6. Tempoh pengalaman mengurus kewangan sekolah sepanjang kerjaya sebagai Pegawai

Perkhidmatan Pendidikan

- a. Kurang daripada 1 tahun
- b. 1 – 5 tahun
- c. 6 – 10 tahun
- d. 11 – 15 tahun
- e. 16 – 20 tahun
- f. Melebihi 20 tahun

BAHAGIAN 2: PROFIL SEKOLAH

ARAHAN: Sila lengkapkan ruangan kosong serta menandakan (✓) pada kotak yang sesuai.

7. Tahun sekolah anda dianugerahkan sekolah kluster kecemerlangan: _____

8. Jenis sekolah

- a. Sekolah Rendah Harian
- b. Sekolah Menengah Harian
- c. Sekolah Berasrama Penuh
- d. Sekolah Jenis Kebangsaan Cina/Tamil
- e. Sekolah Menengah Kebangsaan Agama
- f. Sekolah Teknik/Vokasional
- g. Sekolah Pendidikan Khas
- h. Sekolah Sukan
- i. Lain-lain. (Sila nyatakan): _____

9. Lokasi sekolah

- a. Bandar
- b. Luar Bandar

BAHAGIAN 3: KEBERKESANAN PENGURUSAN KEWANGAN BERASASKAN SEKOLAH

ARAHAN:

Setiap pernyataan dalam bahagian ini menggambarkan suatu proses (aktiviti/situasi/keadaan) yang berlaku di sekolah anda. Anda diminta untuk membaca setiap pernyataan tersebut dengan teliti dan cermat. Selanjutnya, pilih (bulatkan) nombor yang sesuai berdasarkan tahap persetujuan anda terhadap pernyataan tersebut sepertimana skala Likert 5 poin berikut iaitu:

1 = Tidak Ada Langsung

2 = Jarang-jarang

3 = Kadang-kadang

4 = Selalu

5 = Sangat Selalu

A. PERANCANGAN

I. Pembinaan visi dan misi sekolah

Bil	Item	Tahap Persetujuan				
1.	Visi dan misi sekolah dibina berdasarkan aspirasi kerajaan seperti Falsafah Pendidikan Kebangsaan	1	2	3	4	5
2.	Pembinaan visi dan misi disertai dengan pengharapan yang tinggi	1	2	3	4	5
3.	Penyataan visi dan misi sekolah mudah difahami	1	2	3	4	5
4.	Pelaksanaan visi dan misi sekolah adalah secara kolektif	1	2	3	4	5
5.	Visi dan misi sekolah dijadikan panduan untuk merancang kewangan sekolah secara berfokus	1	2	3	4	5
6.	Visi dan misi sekolah memandu staf menambah baik perancangan kewangan sekolah	1	2	3	4	5
7.	Visi dan misi sekolah dibina menepati kehendak pihak berkepentingan dalam pendidikan	1	2	3	4	5
8.	Visi dan misi sekolah dibina berdasarkan kesepakatan dalam kalangan warga sekolah	1	2	3	4	5
9.	Pembinaan visi dan misi sekolah berdasarkan kedudukan kewangan sekolah	1	2	3	4	5

II. Penggunaan kewangan

Bil	Item	Tahap Persetujuan				
1.	Kewangan sekolah digunakan untuk membangunkan modal insan dalam kalangan warga sekolah	1	2	3	4	5
2.	Bantuan kewangan bertujuan membeli Alat Bantu Mengajar (ABM) bagi menyokong aktiviti Pengajaran dan Pembelajaran (P&P)	1	2	3	4	5
3.	Kewangan sekolah digunakan untuk pelaksanaan aktiviti sekolah bagi mencapai KPI (<i>Key Performance Index</i>)	1	2	3	4	5
4.	Kewangan sekolah digunakan untuk pelaksanaan program berimpak tinggi dengan kos yang rendah	1	2	3	4	5
5.	Kewangan sekolah bertujuan memenuhi dasar kerajaan mengenai perbelanjaan kewangan dalam pendidikan	1	2	3	4	5
6.	Kewangan sekolah digunakan untuk memenuhi matlamat jangka pendek dan jangka panjang sekolah	1	2	3	4	5
7.	Kewangan sekolah disalurkan untuk membina persekitaran sekolah yang kondusif	1	2	3	4	5
8.	Kewangan sekolah digunakan bagi penyediaan prasarana sekolah	1	2	3	4	5
9.	Kewangan sekolah digunakan untuk meningkatkan prestasi kebitaraan/etos sekolah	1	2	3	4	5

III. Struktur Organisasi Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Struktur organisasi kewangan diketuai oleh Pengetua/Guru Besar	1	2	3	4	5
2.	Sekolah menubuhkan Jawatankuasa Pengurusan Kewangan dan Akaun Sekolah (JPKA) yang terdiri daripada Pengetua, semua GPK, Ketua Panitia/Bahagian, Guru Kanan Matapelajaran, Ketua Pembantu Tadbir, Pembantu Tadbir Kewangan dan Juru Audit Dalam	1	2	3	4	5
3.	Terdapat Pengurus Kewangan /Bendahari dalam struktur organisasi PIBG sekolah	1	2	3	4	5
4.	Sekolah menubuhkan Jawatankuasa Pelupusan Aset	1	2	3	4	5
5.	Sekolah menubuhkan Jawatankuasa Pengurusan Aset Alih Kerajaan atau Jawatankuasa Aset dan Inventori	1	2	3	4	5
6.	Sekolah menubuhkan Jawatankuasa KPI bagi menguruskan peruntukan kewangan Sekolah Kluster Kecemerlangan	1	2	3	4	5
7.	Sekolah menubuhkan Jawatankuasa Pembangunan Sekolah	1	2	3	4	5

8.	Terdapat pengawal mutu barangan dalam kalangan guru untuk memantau pembelian	1	2	3	4	5
9.	Sekolah menubuhkan Jawatankuasa Sebut Harga Sekolah	1	2	3	4	5
10.	Terdapat Ahli Jawatankuasa (AJK) Kewangan dalam setiap projek/program sekolah yang melibatkan kewangan	1	2	3	4	5

IV. Peranan Perancang Kewangan

Bil	Item	Tahap Persetujuan				
1.	Peranan Jawatankuasa dalam merancang kewangan sekolah adalah berdasarkan bidang tugas	1	2	3	4	5
2.	Perancangan kewangan mengambil kira pendapat guru yang diketuai oleh Ketua Panitia	1	2	3	4	5
3.	PIBG diberikan autoriti dalam merancang kewangan dari dana PIBG	1	2	3	4	5
4.	Kuasa penentu terhadap belanjawan guru adalah Pengetua/Guru Besar	1	2	3	4	5

V. Prosedur Pengurusan Belanjawan

Bil	Item	Tahap Persetujuan				
1.	Penyediaan belanjawan berasaskan jangkaan peruntukan kewangan yang dimiliki sekolah	1	2	3	4	5
2.	Belanjawan disediakan pada setiap hujung tahun yang sebelumnya	1	2	3	4	5
3.	Pihak sekolah menganalisis kekuatan, kelemahan, peluang dan halangan kewangan sekolah	1	2	3	4	5
4.	Penyediaan belanjawan sekolah merujuk kepada belanjawan terdahulu	1	2	3	4	5
5.	Perancangan taktikal dibuat di peringkat panitia/bahagian bagi merancang kewangan tahunan	1	2	3	4	5
6.	Belanjawan sekolah dibentangkan pada awal tahun persekolahan	1	2	3	4	5
7.	Sekolah mengaplikasikan konsep bawah-atas (<i>down-top</i>) dalam merancang kewangan	1	2	3	4	5
8.	Perancangan kewangan sekolah mengambil kira komponen input, proses, dapatan (<i>output</i>) dan hasil (<i>outcome</i>) dalam pelaksanaan sesuatu program/projek	1	2	3	4	5
9.	Dasar perancangan kewangan adalah fleksibel iaitu mengikut keperluan semasa sekolah	1	2	3	4	5

B. PENERIMAAN

I. Sumber Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Permuafakatan dengan pertubuhan/badan berpotensi berupaya mengurangkan perbelanjaan kewangan sekolah	1	2	3	4	5
2.	Pembudayaan keusahawanan dalam kalangan warga sekolah berupaya menambahkan sumber kewangan (seperti Hari Keusahawanan dan penyewaan fasiliti)	1	2	3	4	5
3.	Sumbangan korporat berupaya menambahkan sumber kewangan sekolah	1	2	3	4	5
4.	Sumbangan masyarakat berupaya menambahkan sumber kewangan sekolah	1	2	3	4	5
5.	Peranan aktif PIBG berupaya menambahkan sumber kewangan sekolah	1	2	3	4	5
6.	Sumber utama kewangan sekolah adalah daripada Kerajaan Persekutuan/Kerajaan Negeri	1	2	3	4	5
7.	Peranan aktif alumni sekolah berupaya menambahkan sumber kewangan sekolah	1	2	3	4	5

II. Prosedur Penerimaan Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Pihak sekolah diberikan kelulusan oleh Jabatan Pelajaran Negeri untuk mengutip wang awam	1	2	3	4	5
2.	Surat kuasa dikeluarkan oleh pengetua/guru besar untuk guru/staf menerima wang awam	1	2	3	4	5
3.	Pihak sekolah merekodkan penerimaan wang mengikut kategori buku dan kumpulan wang masing-masing	1	2	3	4	5
4.	Pihak sekolah mengeluarkan resit bagi setiap penerimaan wang	1	2	3	4	5
5.	Keseluruhan wang awam yang diterima dibankkan pada hari yang sama	1	2	3	4	5
6.	Sekolah menyediakan Slip Bayar Masuk Bank bagi penerimaan wang melalui bank	1	2	3	4	5
7.	Penerimaan wang awam diserahkan ke pejabat pada hari yang sama	1	2	3	4	5
8.	Penerimaan wang dalam bentuk cek dikreditkan dalam tempoh seminggu	1	2	3	4	5

C. PEROLEHAN DAN PEMBAYARAN

I. Kuasa Perolehan dan Pembayaran Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Pihak sekolah membelanjakan peruntukan kewangan sekolah secara optimum	1	2	3	4	5
2.	Perbelanjaan sekolah berdasarkan kelulusan peruntukan	1	2	3	4	5
3.	Belanjawan tahunan menjadi panduan perbelanjaan sekolah	1	2	3	4	5
4.	Pelaksanaan perolehan sekolah mematuhi prosedur kerajaan	1	2	3	4	5
5.	Pemilihan kontrak sekolah mematuhi prosedur kerajaan	1	2	3	4	5
6.	Pindah peruntukan dilaksanakan setelah diluluskan pihak atasan	1	2	3	4	5
7.	Perolehan dibuat berdasarkan kualiti barangan atau perkhidmatan	1	2	3	4	5
8.	Pihak sekolah membuat perolehan berdasarkan keperluan sebenar sekolah	1	2	3	4	5
9.	Pihak sekolah membuat perolehan berdasarkan keutamaan sekolah	1	2	3	4	5
10.	Pelaksanaan pembelian berdasarkan kedudukan semasa kewangan sekolah yang mencukupi	1	2	3	4	5
11.	Perolehan dibuat berdasarkan harga yang berpatutan	1	2	3	4	5
12.	Keputusan meluluskan permohonan perbelanjaan adalah daripada Pengetua atau Penolong Kanan (pemangku) sahaja	1	2	3	4	5
13.	Kuasa pembayaran atau menandatangani cek adalah daripada Pengetua dan Penolong Kanan sahaja (bergantung jenis urusan)	1	2	3	4	5

II. Prosedur Perolehan dan Pembayaran Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Pihak sekolah melengkapkan dokumen nota minta sebelum membuat perolehan	1	2	3	4	5
2.	Pihak sekolah menyediakan dokumen pesanan tempatan (<i>Local Order</i>) setelah mendapat kelulusan	1	2	3	4	5
3.	Setiap pembayaran disertakan dokumen sokongan	1	2	3	4	5
4.	Pihak sekolah merekodkan setiap transaksi urusan dalam akaun tertentu secara manual atau berkomputer	1	2	3	4	5
5.	Pihak sekolah merekodkan pembelian secara kecil-kecilan dalam buku Panjar Wang Runcit	1	2	3	4	5
6.	Pihak sekolah membuat pembayaran dalam tempoh 14 hari setelah penerimaan dokumen invois/bil	1	2	3	4	5
7.	Stok, inventori dan harta modal didaftarkan dalam tempoh 14 hari setelah penerimaan	1	2	3	4	5
8.	Pihak sekolah menyediakan sebut harga bagi nilai perolehan tertentu sebagaimana yang ditetapkan oleh kerajaan	1	2	3	4	5

D. KAWALAN DAN PENILAIAN

I. Rujukan Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Pihak sekolah merujuk Arahan Perbendaharaan	1	2	3	4	5
2.	Pihak sekolah merujuk Garis Panduan Pengurusan Kewangan oleh Bahagian Audit Dalam, KPM	1	2	3	4	5
3.	Pihak sekolah merujuk buku Tatacara Pengurusan Kewangan dan Perakaunan Kumpulan Wang Sekolah	1	2	3	4	5
4.	Pihak sekolah merujuk pekeliling dan surat pekeliling oleh Perbendaharaan, Kementerian Pelajaran Malaysia (KPM) dan Jabatan Audit Negara	1	2	3	4	5
5.	Pihak sekolah mematuhi Akta Acara Kewangan 1957 dalam menguruskan kewangan	1	2	3	4	5
6.	Pihak sekolah mematuhi Peraturan-Peraturan Pendidikan (Akaun dan Audit) 2002 dibawah Akta Pendidikan 1996 dalam menguruskan kewangan	1	2	3	4	5
7.	Pihak sekolah mendapatkan nasihat daripada juruaudit dalam	1	2	3	4	5
8.	Pihak sekolah mendapatkan nasihat daripada juruaudit luar	1	2	3	4	5

II. Kuasa Kawalan Kewangan

Bil	Item	Tahap Persetujuan				
1.	Bahagian Audit Sekolah menjalankan aktiviti pengauditan terhadap kewangan sekolah	1	2	3	4	5
2.	Pengetua/Guru Besar berperanan sebagai pengawal kewangan	1	2	3	4	5
3.	Pihak sekolah melantik sekurang-kurangnya seorang juruaudit dalam kalangan guru yang berpengetahuan dalam bidang kewangan	1	2	3	4	5
4.	Pengetua memberikan taklimat mengenai kewangan sekolah	1	2	3	4	5
5.	Pengetua/Guru Besar memantau pengurusan rekod kewangan sekolah setiap bulan	1	2	3	4	5
6.	Laporan kewangan sekolah dibentangkan dalam mesyuarat pengurusan	1	2	3	4	5
7.	Bahagian Audit Dalam, KPM menjalankan audit bersepadu yang meliputi kontrak sekolah.	1	2	3	4	5
8.	Kewangan PIBG di audit oleh juruaudit yang dilantik dari mereka yang berpengetahuan	1	2	3	4	5
9.	Pengetua/Guru Besar memantau pengurusan rekod kewangan sekolah setiap hari	1	2	3	4	5

III. Prosedur Kawalan Kewangan Sekolah

Bil	Item	Tahap Persetujuan				
1.	Pihak sekolah menyediakan dokumen sokongan bagi penyata kewangan sekolah	1	2	3	4	5
2.	Pihak sekolah bertindak terhadap teguran juruaudit dalam tempoh yang ditetapkan	1	2	3	4	5
3.	Pihak sekolah mengadakan mesyuarat JPKA sekurang-kurangnya empat kali setahun	1	2	3	4	5
4.	Pihak sekolah mendaftar inventori berdasarkan prosedur kerajaan	1	2	3	4	5
5.	Pihak sekolah mendaftar harta modal berdasarkan prosedur kerajaan	1	2	3	4	5
6.	Terdapat agenda mengenai kewangan dalam mesyuarat panitia/bahagian	1	2	3	4	5
7.	Pihak sekolah melaksanakan verifikasi terhadap stok	1	2	3	4	5
8.	Pihak sekolah mewujudkan sistem kawalan dalaman sekolah yang sistematik	1	2	3	4	5
9.	Pihak sekolah melaksanakan sendiri pengauditan secara atas talian melalui Sistem Kecemerlangan Pengurusan Kewangan (SKPK)	1	2	3	4	5
10.	Pihak sekolah melupuskan aset berdasarkan prosedur kerajaan	1	2	3	4	5
11.	Pihak sekolah mendaftar stok berdasarkan prosedur kerajaan	1	2	3	4	5
12.	Laporan kewangan disediakan setelah setiap program/projek sekolah tamat	1	2	3	4	5
13.	Pihak sekolah menyediakan laporan keberkesanan perjanjian mengenai perkhidmatan kontrak keselamatan dan kebersihan	1	2	3	4	5
14.	Pihak sekolah menyediakan laporan verifikasi stok mengikut kadar yang ditetapkan	1	2	3	4	5
15.	Bahagian Audit Dalam, KPM memantau transaksi kewangan bulanan secara atas talian	1	2	3	4	5
16.	Pihak sekolah menghapus kira aset berdasarkan prosedur kerajaan	1	2	3	4	5
17.	Pihak sekolah mendaftarkan aktiviti pemantauan kewangan sekolah di bawah Daftar Pemeriksaan Mengejut	1	2	3	4	5
18.	Pihak sekolah menyediakan stor sumber yang sistematik	1	2	3	4	5
19.	Pihak sekolah menghantar Laporan Prestasi Perbelanjaan Bulanan kepada Bahagian Pengurusan Sekolah Berasrama Penuh dan Sekolah Kecemerlangan (BPSBPSK)	1	2	3	4	5
20.	Minit mesyuarat kewangan JPKA dan laporan suku tahunan dihantar kepada ketua PTj /Jabatan	1	2	3	4	5
21.	Pihak sekolah menghantar Penyata Kewangan Tahunan Sekolah melalui Ketua PTj/Jabatan sebelum 28/29 Februari tahun berikutnya	1	2	3	4	5

IV. Ukuran Keberkesanan Pengurusan Kewangan

Bil	Item	Tahap Persetujuan				
1.	Pihak sekolah menerima audit tanpa teguran dari Bahagian Audit Sekolah	1	2	3	4	5
2.	Perbelanjaan sekolah adalah secara optimum berdasarkan belanjawan tahunan	1	2	3	4	5
3.	Pencapaian sekolah diiktiraf berdasarkan anugerah kecemerlangan	1	2	3	4	5
4.	Pencapaian staf sekolah menepati Sasaran Kerja Tahunan (SKT)	1	2	3	4	5
5.	Sekolah mencapai keputusan cemerlang dalam peperiksaan awam	1	2	3	4	5
6.	Pencapaian murid adalah cemerlang secara holistik	1	2	3	4	5
7.	Program/projek sekolah mencapai objektif yang telah ditetapkan	1	2	3	4	5
8.	Program/projek sekolah mencapai KPI (<i>Key Performance Index</i>) yang telah disasarkan	1	2	3	4	5
9.	Pihak sekolah bebas daripada aduan penyalahgunaan kewangan	1	2	3	4	5
10.	Pihak sekolah menerima laporan cemerlang dari Bahagian Audit Dalam, KPM	1	2	3	4	5

**SOAL SELIDIK TAMAT
TERIMA KASIH**