

CHAPTER IV

CONCLUSIONS AND SUGGESTIONS

4.1 Conclusion

From the study, the writer takes some conclusions:

1. Components of employee's salary at Bank PD. BPR BKK Jepara Mayong Unit consist of the basic salary, incentive, overtime, allowance (rice, profession, functional, health, eating, transportation, family, holidays allowances) and welfare fund.
2. Salary payment procedure at Bank PD. BPR BKK Jepara Mayong Unit is as follows:
 - a. Personnel and secretariat section manager counts the employee's working time.
 - b. Personnel and secretariat section manager checks the employee's attendance card.
 - c. Personnel and secretariat section manager counts the employee's salary.
 - d. Personnel and secretariat section manager makes salary list and issues it in two sheets.
 - e. Personnel and Secretariat Section manager gives the data above to the cashier.
 - f. Cashier checks the salary form, employee's salary list, salary list recapitulation.
 - g. Cashier recounts the salary form, employee's salary list, salary list recapitulation.

- h. Cashier legalizes the salary form, employee's salary list, salary list recapitulation and asks assignment from the director.
- i. Cashier pays the employee's salary with the form of salary list to the employees, there are two sheets of the salary form which one is given to the employees and the other one is given to head of administration.
- j. Head of administration section notes it into expenditure's journal followed by posting it into administration book.
- k. Finally, head of administration section keeps salary form, employee's salary list, salary list recapitulation and controlling card of main salary cost post in the journal.

4.2 Suggestions

In writer's opinion the implementation of the salary procedure at Bank PD. BPR BKK Jepara Mayong Unit is good, but the writer wants to give suggestions for the bank:

1. In order to save the times, head of administration should receive allowance, overtime report, attendance card, and all of employee's data related with salary payment in one fixed data.
2. It is better that the employees know the list of their salary component. So far, the employees only get the money without any information of the component.