The Antecedents Implementation of School Operational Assistance (BOS) Funds and Its Consequences for Public Accountability

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Abstract

This research is conducted because of rampant fraud and corruption of BOS (School Operational Assistance) in Indonesia that increasing public demands on accountability in the management of BOS funds. This research is conducted in Sumbawa for their reality contradictory, which on the one side of Sumbawa Regency has a national achievement in the management of BOS funds, but on the other hand some of the findings of the Inspectorate of Sumbawa illustrate that the management of BOS funds in Sumbawa is still problematic. This study aims to test and find empirical evidence about the influence of planning and supervising towards the implementation of BOS funds. In addition, this study will also examine the effect of the implementation of BOS funds towards public accountability in the educational unit basis in Sumbawa. The sample in this study is the BOS Management Team as many as 374 people. The method of analysis using Partial Least Square (PLS) with multidimensional constructs and reflective indicators, consisting of : 1) Planning, reflected by the construct dimensions preparation RKAS (Work Plan and Budget School), the formation of BOS Management Team and community participation. 2) Supervision, reflected by inherent supervision, functional supervision and community supervision. 3) Implementation, reflected by use of funds, accounting and reporting. 4) Public accountability is reflected by legal and honesty accountability, managerial accountability, program accountability, accountability policies and financial accountability. The results showed that the planning has a positive and significant impact on the implementation of BOS funds, supervision has a positive and significant impact on the implementation of BOS funds, and implementation of the BOS funds have a positive and significant impact on public accountability. The contribution of this study is to strengthen the theoretical basis of agency theory that an agency relationship between schools, government and public calls for public accountability can be achieved by strengthening the aspects of planning, supervision and implementation of the BOS funds. As a practical way, the results of this study can be utilized by the Government of Sumbawa to formulate policies in particular regarding the manufacture and application of the appropriate Standard Operating Procedure (SOP) in the management of BOS funds at the school level.

Keywords : *planning, public accountability, supervision, the implementation of BOS funds*

1. INTRODUCTION

The School Operational Assistance (BOS) program is one of the government's efforts to provide basic education at no cost, at first, BOS program is a form of compensation of fuel oil increase in 2005 aimed at accelerating the achievement of the 9-year compulsory education program. However, starting in 2009, the government has made changes to the objectives, approaches and orientation of the BOS program. The next BOS program is not only intended to maintain the number of learners, but is expected to contribute to improving the quality of basic education (Basuki, 2011).

Along with the increasing number of BOS funds disbursed by the government from year to year, the public demand for accountability of BOS funds management, both in the form of financial accountability and accountability of BOS fund management performance in schools (Fauzan, 2013). The demand for BOS funds management accountability is further strengthened by the widespread irregularities and corruption cases of BOS funds in the country.

Based on the Audit Result Report (LHP) of Audit Board of the Republic of Indonesia (BPK RI) on the Local Government Financial Report (LKPD) of NTB Province for Fiscal Year 2012 and 2015, there are indications of the use of BOS funds amounting to Rp.292.820.979.481, - and Rp.78.486.633.960, - which no clear accountability. The findings of BOS funds is one of the 1,360 cases that BPK finds in the LHP of NTB Provincial Government. This is based on BPK's assessment that from planning, implementation to accountability, the management of BOS funds in NTB province is problematic.[1]

Indonesia Corruption Watch (ICW) in Sofyan (2012) states that school corruption practices are generally covered through the engineering or manipulation of financial statements, where in ICW research, there are many fictitious reports owned by schools to cover the illegal expenses of schools. Bastian (2007:169) also mentions that some of the problems that are still encountered in the management of school finances include school budgets mostly absorbed for additional teacher welfare, administrative activities, and other things that are not directly related to improving the quality of education. This reality indicates that all elements involved in managing BOS funds, especially the School Management BOS Team consisting of principals, BOS treasurers and school committee elements do not fully comply with applicable legislation or technical regulations, including not implementing management functions School finance properly and correctly.

According to Jones (1985:22), the function of school financial management has three important stages: financial planning, accounting and auditing. Financial planning is an activity to coordinate all available resources to achieve the desired objectives systematically; Implementation is an activity based on the plan that has been made; And assessment is the process of evaluating the achievement of goals. As according to Mulyasa (2006:196), the function of school financial management is

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[1] Loaded in the page : http://www.antaranews.com/berita/500618/gubernur-ntb-diminta-tindaklanjuti-temuan-bpk (accessed 28/3/2016).

divided into three phases, namely budget planning, implementation and evaluation. Implementation of these three functions of financial management according to Bastian (2007:67) is intended to : 1) create appropriate control mechanisms for financial decision-making in achieving the goals of educational organizations that are transparent, accountable and effective; 2) provide good social responsibility to various stakeholders.

Sumbawa Regency as the location of this research is one of the areas in NTB Province which is also the target of the BOS program, where from 2005 until now, the amount of BOS funds received by Sumbawa Regency has increased significantly along with the increasing number of students and The Number School Participation (APS) in Sumbawa Regency. Based on data from the National Education Office of Sumbawa Regency, the allocation of BOS funds in 2016 for elementary and junior high school education units in Sumbawa Regency is Rp.58.934.000.000, - (fifty eight billion nine hundred thirty four million rupiah). The amount may change if there is an addition or reduction in the number of learners.

Sumbawa Regency is also one of four districts / cities in Indonesia which in 2010 was appointed by the Ministry of National Education as a pilot district implementation of the BOS program nationally.[2] In addition, some schools in Sumbawa Regency even managed to win in the evaluation of governance competition BOS funds SMP national level, namely SMPN 1 Labuhan Badas as the first champion in 2014[3] and SMPN 1 Alas as the third winner in 2015.[4]

Apart from the achievements of the national level, it must be admitted that the facts on the ground would indicate that activity of management BOS fund in Sumbawa still problematic. Based Inspection Report (LHP) Inspectorate of Sumbawa in 2015 and 2016 on the management of BOS funds of elementary and junior high school at all of Sumbawa regency, it is known that the implementation of BOS funds in Sumbawa still faced with various forms of violations and non-compliance with the rules and technical guidelines in force, particularly associated with the use of funds, accounting and reporting. This of course can be a serious problem when it affects the school's ability to give an account of the activities of funds management are transparent, both to institutions of higher and to society in general.

Several issues related to the use of BOS funds that have always been the findings of the Inspectorate of Sumbawa Regency in LHP 2015 and 2016 include: 1) there is personnel expenditure exceeding the prevailing provisions; 2) there is over price / overpayment; 3) there is a procurement of goods that is not in accordance with its responsibility; 4) there is procurement of goods until the physical inspection of goods has not been received by the school concerned; And 5) there are taxes that have

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[2] Loaded in the page : http://edukasi.kompas.com/read/2010/11/23/15454/Soal.Transparansi.Contohlah.Sumbawa (accessed 28/3/2016).

[3] Loaded in the page : http://www.sumbawakab.go.id/berita/kabupaten-sumbawa-raih-banyak-prestasi-bidang-pendidikan-tahun-2015-html (accessed 28/3/2016).

[4] Loaded in the page : http://www.lombokpost.net/2015/08/19/pengelolaan-bos-diharapkan-tetap-wtp/ (accessed 28/3/2016).

not been collected and paid into the state coffers. As for the bookkeeping and reporting of the use of BOS funds, several issues that have always been the findings of the Inspectorate of Sumbawa Regency are among others: 1) there is accountability of BOS funds that are not equipped with valid proof of legal evidence / proof; 2) there is the use of BOS funds that have not been accounted for; 3) administration of financial administration of BOS funds not yet referring to prevailing regulations; 4) the administration of goods management is not in accordance with the applicable provisions.

The emergence of various problems at the implementation stage, basically begins by the problems that arise at the planning stage. Terry (2003:15) mentions that planning is the basis of the implementation of activities. Managers will not be able to execute management functions well without a predetermined plan. Adequate planning will provide guidance on the organizational systems, procedures and policies pursued, the necessary personnel qualifications, and in which direction the personnel should be mobilized to do the work in achieving organizational goals. In addition to the problems at the planning stage, other matters causing irregularities in the implementation of BOS funds in Sumbawa Regency is the intensity and effectiveness of supervisory functions, both by internal stakeholders and external stakeholders on the implementation of BOS funds. The supervisory function referred to here is the process of observing the implementation of all organizational activities to ensure that all work underway is carried out in accordance with pre-determined plans (Siagian 2005:43), in other words, the supervisory function of the use of BOS funds will ensure the implementation of the program in accordance with the provisions and targets to be achieved.

The weak implementation of BOS management functions ranging from the planning, implementation to monitoring stages can be expected to have an impact on the low level of public accountability or the ability of schools to account for the management of BOS funds either to higher institutions or to the general public. The concept of accountability in the broad sense can be understood as an obligation of the agent to provide accountability, presenting, reporting and disclosing all activities and activities it is responsible to the principal having the right and authority to hold those responsibilities (Mardiasmo , 2002:20).

Implementation of BOS funds in Sumbawa Regency is still characterized by various forms of irregularities and non-conformity with the rules and technical guidelines applicable, especially related to the use of funds, bookkeeping and reporting. This problem is caused by several activities in the planning aspect which is the basis for the implementation of the activity is not done carefully, such as the preparation of Activity Plan and School Budget (RKAS) without through analysis and in-depth study, the establishment of School Management BOS Team has not been based on adequate qualification and Supported by formal legal decree, and low public participation in school budget planning process. Another problem lies in the supervision aspect of assessment activities that have urgency for the implementation of BOS funds running in accordance with predefined rules and plans, has not been

implemented optimally either by the internal school, related institutions and society in general. This condition can have an impact on the school's ability to account for the transparent management of BOS funds, both to higher institutions and to the general public. Therefore, in order to realize public accountability, planning, supervision and implementation are required in accordance with the established mechanism.

Based on the above argument, it can be formulated some problems in this research, that is: (1) Does the planning have a positive effect on the implementation of BOS funds? (2) Does monitoring have a positive effect on the implementation of BOS funds? (3) Does the implementation of BOS funds have a positive effect on public accountability?

Based on the formulation of the above problem, the purpose of this study is to test and find evidence and analyze the influence of planning and supervision aspects of the implementation of BOS funds. In addition, this study will also examine the effect of BOS funding on public accountability on basic education units in Sumbawa Regency.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

The study on accountability of BOS fund management in this study can be explained from the perspective of agency theory proposed by Jensen and Meckling (1976). This theory explains the agency relationship as a collection of contracts between the owner of the economic resource (principal) and the manager (agent) who takes care of the use and control of the resource. The principal hires the other party (the agent) to perform some services for his or her own by delegating some decision-making authority to the agent. Conflict of interest will arise in the delegation of tasks assigned to agents in which the agent is not in the interest of maximizing the principal's interests, but has a selfish tendency at the expense of the public interest.

2.1. THE EFFECT OF PLANNING ON THE IMPLEMENTATION OF THE BOS FUNDS

The function of planning in management is a basic function of other functions, because planning is the goal, direction, strategy, rules and programs that will always be an important part of the implementation of other management functions. Planning is a process that determines and determines what goals will be done and how to achieve them (Schermerhorn, 2005:6). Planning is a systematic process in making management decisions about the actions to be taken by management in the future. This plan is also a collection of policies that are systematically compiled and formulated based on data that can be accounted for and can be used as a work guide (Mulyasa, 2006:198).

The planning that is meant in this research is the activity of developing School Activity Plan and Budget (RKAS) and establishing School Management BOS Team as RKAS implementer by involving student parent element (school committee). Under the terms of the BOS Technical Directive (2016), the drafting of the RKAS requires public involvement as a control to ensure transparency of BOS funds. This is

as mentioned Wahyuni (2011), Fajri (2012), Giyanto (2013) and Dzulfikar (2015) that planning entered into effective category seen from goal orientation, process of compilation and stakeholder involvement. School activity plan and their budgets act as work guidelines or terms of reference in developing schools, as well as identifying references in the submission of educational resources necessary for school development. In addition, the preparation of activity plans and school budgets will make it easier for schools to know in detail about what actions should be taken to achieve school goals and obligations (Utari, 2012).

Referring to BOS technical guidance in 2016, BOS fund planning at the school level is conducted to direct and control the existing resources in order to implement them on target and be used as needed. This is in line with Bakri (2015) research findings that budget planning has a positive and significant impact on performance-based budgeting. Thus, it can be concluded that when the budget planning is done the better, the better the implementation of activities because planning is the foundation in determining the success or failure of implementation activities and achievement of organizational goals.

H₁ : Planning has a positive effect on the implementation of BOS funds

2.2. THE EFFECT OF SUPERVISION ON THE IMPLEMENTATION OF THE BOS FUNDS

In general, supervision is defined as all activities and actions to ensure that the operation of an activity does not deviate from the objectives and plans outlined (Halim, 2002:55). According to Baswir (2000:119), the objectives of state financial oversight are: 1) To keep the budget prepared properly executed; 2) To keep the collection activities of revenue and expenditure of state expenditure in accordance with the budget outlined; 3) To keep the implementation of the state budget completely accountable. The results of research conducted Yudianto (2005) explained that the quality control of financial statements of government agencies have a significant effect on the performance accountability of government agencies. This is because the supervision has been done so far has contributed greatly in order to realize good governance. So also the results of research conducted Darwanis and Chairunnisa (2013) showed that the quality control of financial statements have a positive and significant impact on the performance accountability of government agencies.

The above description is also in line with research conducted by Mardiasmo (2001) which states that supervision and performance inspection is an important aspect in the implementation of regional autonomy. Supervision will also encourage the creation of performance accountability so as to encourage the creation of efficiency and effectiveness. The positive relationship between supervision and performance evaluation on accountability has also been shown by Young (2005), Haspiarti (2012), Friska (2013), Darwanis and Chairunnisa (2013) and Nurhayati (2014). Novita (2014) found that functional oversight had a positive and significant impact on the implementation of the Regional Budget (APBD), while Bakri (2015)

found that budget control had a positive and significant impact on performance-based budgeting. According to Siagian (2005:43), supervision is a process of observation of the implementation of all activities of the organization to ensure that all work is being carried out in accordance with predetermined plans. So it can be concluded that the supervisory function performed on the use of BOS funds will ensure the implementation of the program in accordance with the provisions and targets to be achieved.

H₂ : Supervision has a positive effect on the implementation of BOS funds

2.3. THE EFFECT OF IMPLEMENTING THE BOS FUNDS ON PUBLIC ACCOUNTABILITY

An understanding of public accountability in this study emerged as a logical consequence of the relationship between agents and principals. Implementation of BOS funds is done by the school as an agent, but in this case the agent is not in the interest to maximize the interests of principal (government and society), but has a tendency to selfish at the expense of public interest. This is because the implementation of the BOS funds did not directly touch the needs of the community because of the allegations that schools are more concerned with personal or group interests. Implementation of BOS funds related to fund usage activities, bookkeeping and reporting. Jayatri (2012) finds that there are some errors that are still committed by school administrators in terms of the use of funds that are activities that are not directly related to student interests but are financed with BOS funds. In addition, in the case of bookkeeping, there are still many transactions that are not accompanied by supporting evidence, as well as in terms of reporting, the completeness of the report is not adequate and there is a delay submission of reports. Problems in these aspects of implementation are suspected to have an impact on the low accountability of the management of BOS funds in schools. This is reinforced by the results of research Young (2005), Haspiarti (2012), Friska (2013) and Nurhayati (2014) that the implementation of the budget has a positive effect on accountability. If the implementation of BOS funds is in accordance with the provisions and objectives to be achieved, then the educational unit can create appropriate control mechanism for financial decision making and can provide good social accountability (accountability) to various interested parties (stakeholder). So it can be concluded that the better the implementation of BOS funds (use of funds, bookkeeping and reporting) then the better the accountability of the management of BOS funds.

H₃: Implementation of BOS funds has a positive effect on public accountability

3. RESEARCH METHOD

3.1. POPULATION AND RESEARCH SAMPLES

Population in this research is all BOS Management Team of elementary school level (SD and SMP) in Sumbawa Regency. Based on technical guidance of BOS (2016), School Management BOS Team consists of 3 (three) persons consisting of principals, BOS school treasurer and one person from parents outside the school

committee selected by principals and school committees. The BOS School Management Team is in charge of managing BOS funds at the school level from planning, implementation to accountability.

Table 3.3. Total Primary School Sample

School Category	Number of Primary Schools	Number of Primary School Population (School Management BOS Team)	Number of Primary School Sample
Small	247	(247 x 3) = 741	(741/1.101 x 265) = 178
Medium	112	(112 x 3) = 336	(336/1.101 x 265) = 81
Large	8	(8 x 3) = 24	(24/1.101 x 265) = 6
Total	367	1.101	265

Information :

The sample size was 265 of the total population of 1,101 in Table 3.3 above is obtained using a table determining the number of samples from a specific population developed by Isaac and Michael for a 5% error rate (Sugiyono, 2010: 71).

Table 3.4. Number of Junior High School Sample

School Category	Number of Junior High Schools	Number of Junior High School Population (School Management BOS Team)	Number of Junior High School Sample
Small	82	(82 x 3) = 246	(246/306 x 161) = 129
Medium	17	(17 x 3) = 51	(51/306 x 161) = 27
Large	3	(3 x 3) = 9	(9/306 x 161) = 5
Total	102	306	161

Information :

The sample size is 161 of the total population of 306 in Table 3.4 above is obtained using the table of determining the number of samples from a specific population developed by Isaac and Michael for a 5% error rate (Sugiyono, 2010: 71).

Based on the above data, then the total number of samples in this study :

Total of Samples = Total of Primary School Sample + Number of Junior High School Sample = 265 + 161 = 426

3.2. RESEARCH VARIABLE

3.2.1. Classification of Variables

a. Exogenous variable (independent variable) in this research is planning, supervision and the implementation of BOS funds.

b. Endogen variable (dependent variable) in this research is the implementation of BOS funds and public accountability.

3.2.2. Conceptual and Operational Definitions Variable

1. Planning

Planning is the basic implementation of the activity. Adequate planning will provide guidance on the organizational systems, procedures and policies pursued, the necessary personnel qualifications, and in which direction the power should be

mobilized to do the work in achieving the organizational goals (Tery, 2003:15). Planning variables are measured by 3 (three) dimensions, namely :

a. School Activity and Budget Plan (RKAS), is a mechanism or method of developing cost and funding plan of school development program/activity in detail for one fiscal year. The variables of RKAS are measured using 5 (five) indicators : (1) analyzing school operational environment, (2) determining priority scale, (3) conformity of activity plan with school target, (4) conformity of cost plan with applicable provision, 5) the effectiveness of the RKAS as a guideline for the implementation of school activities.

b. The Establishment of The School Management BOS Team (TMBS) is the designation of the BOS fund management team selected based on certain qualifications. The variables for establishing School Management BOS Team are measured using 5 (five) indicators: (1) honesty, (2) competence, (3) commitment, (4) selection, (5) existence of formal decree of BOS School Management Team.

c. Community Participation (PMasy) is the involvement of the community and all the citizens of the school including parents, school committees, teachers and employees in a meeting of directions and policies and the determination of school budgeting strategies and priorities. The variables of community participation are measured using four (4) indicators: (1) attendance at the RKAS preparation meeting, (2) RKAS document authorization, (3) access to opinions, (4) access to information.

2. The Implementation of BOS Funds

   Implementation of school finance in outline can be grouped into two activities, namely revenue and expenditure. School finance receipts and expenditures from various sources of funding need to be accounted for and accounted for in accordance with management procedures in line with agreed agreements, both in theoretical and governmental concepts (Mulyasa, 2006:201). The implementation of BOS funds variable is measured by 3 (three) dimensions :

a. Use of Funds (PD) is the activity of using BOS funds to finance 13 (thirteen) components of activities as regulated in the BOS Fund Technical Guidelines which should be based on the scale of the education unit's priority needs as well as the result of collective agreements and decisions between School Management BOS Teams, And the School Committee. Fund usage variables are measured by 4 (four) indicators: (1) efficiency, (2) effectiveness, (3) compliance with RKAS, and (4) conformity with applicable regulations.

b. Bookkeeping (BUK) represents all bookkeeping activities of BOS funds transactions in the form of a common cash book, cash auxiliary book, bank auxiliary book and auxiliary tax book. Bookkeeping variables are measured using 4 (four) indicators: (1) records, (2) grouping, (3) summarizing, and (4) interpretation of financial data.

c. Reporting (LAP) is a mechanism or way of preparing, presenting and submitting BOS funds accountability report. The reporting variables are measured using 4

(four) indicators: (1) quality of financial statement information, (2) periodic delivery, (3) timeliness and (4) ease of use of the application.

3. Supervision

Supervision is a process of observation of the implementation of all organizational activities to ensure that all work underway is carried out in accordance with predetermined plans (Siagian, 2005: 43). Supervision variables are measured by 3 (three) dimensions :

a. Inherent Supervision (WASKAT) is the assessment of the School Management BOS Team on the intensity and effectiveness of supervision conducted by the school principal and the National Education Office of Sumbawa Regency to the education unit. The inherent monitoring variable is measured by 2 (two) indicators: (1) intensity, and (2) effectiveness.

b. Functional Supervision (PF) is the BOS School Management Team's assessment of the intensity and effectiveness of monitoring conducted by the Inspectorate of Sumbawa Regency to the education unit. The functional control variable is measured by 2 indicators: (1) intensity, and (2) effectiveness.

c. Community Monitoring (WASMAS) is the assessment of the School Management BOS Team on the intensity and effectiveness of supervision conducted by community elements and community complaints units located in education, regency / municipality, provincial and central units in the context of transparency of BOS program implementation. The community monitoring variable is measured by 2 (two) indicators: (1) intensity, and (2) effectiveness.

4. Public Accountability

Public accountability is the obligation of the agent holder to provide accountability, presenting, reporting and disclosing all activities and activities it is responsible to the principal having the right and authority to hold such accountability (Mardiasmo, 2002: 20). Public accountability consists of five dimensions of legal accountability and honesty, managerial accountability, program accountability, accountability and financial accountability (Rasul, 2002: 11). Public accountability variables are measured by 5 (five) dimensions :

a. Legal and Honesty Accountability (AHK) is the adherence to other laws and regulations required in the management of BOS funds, whereas honesty accountability is the avoidance of the School's BOS Management Team against the misuse of BOS funds. Legal accountability and honesty variables are measured using two indicators: (1) conformity between implementation and standard implementation procedures, (2) the existence of sanctions imposed on errors or omissions.

b. Managerial Accountability (AM) is a form of school accountability for effective and efficient management of BOS funds. This variable is measured using two indicators: (1) public access to accountability reports, (2) an open forum to convey accountability.

c. Accountability Program (AP) is the success or failure of the implementation of school programs that are financed using BOS funds. Program accountability

variables are measured by 3 indicators: (1) output / output, (2) benefits, and (3) impacts.

d. Policy Accountability (AKeb) is a form of school accountability on the allocated BOS funds allocation policy by considering future impacts. Policy accountability variables are measured using three indicators: (1) form of policy made in writing, (2) available to the public, 3) feasibility and consistency with operational targets.

e. Financial Accountability (AKeu) is the accountability report of BOS funds available to all those in need, with every decision on the use of the BOS funds taken complying with the applicable ethical standards and values and in accordance with the correct administrative principles. Financial accountability variables are measured by 3 indicators: (1) financial integrity, (2) disclosure, and (3) compliance with laws and regulations.

3.3. COLLECTION AND DATA ANALYSIS PROCEDURES

Data collection techniques used in this study is to use a questionnaire or questionnaire, the data collection technique is done by giving a set of questions or written statement to respondents to be answered (Sudjarwo and Basrowi, 2009: 143). Statistical analysis used in this research is a structural model with Partial Least Square (PLS) analysis tool using SmartPLS 3.0 program.

Figure 3.1. Structural Model and Measurement with PLS
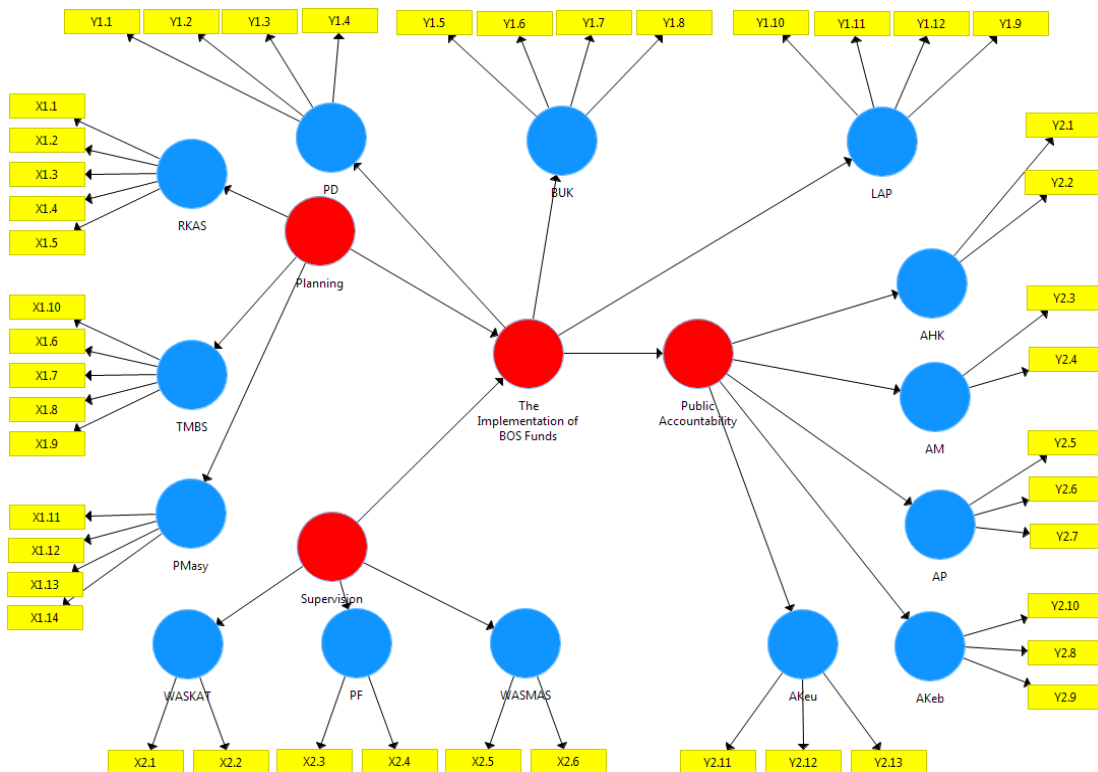
4. RESULTS
4.1. RESEARCH DATA
Questionnaires were distributed to all 426 respondents. Of the 426 questionnaires distributed, 393 questionnaires were received back to the end of questionnaire retrieval by researchers, with a response rate of 92.25%. The questionnaire received back then tabulated, and it is known as many as 19 questionnaires can not be processed because the questionnaire in the defect caused by the respondent did not give a complete answer on all items of question. Thus, the questionnaire that is ready to be processed in this study amounted to 374 questionnaires (87.79%). Details of number of questionnaires distributed to respondents until ready to be processed, are presented in Table 4.2. as follows :

Table 4.1. Distribution and Return of Questionnaire

	Amount	**Percentage**
Distributed questionnaire	426	100 %
The questionnaire did not return	33	7,75 %
The questionnaire received back	393	92,25 %
A defective questionnaire	19	4,46 %
Questionnaires are ready to be processed further	374	87,79 %

Source: Data processed, (2017).

4.2. ANALYSIS AND RESEARCH RESULTS
4.2.1. Evaluation of Measurement Model (Outer Model)
Evaluation of the measurement model or outer model is done to assess the validity and reliability of the model. The outer model evaluation specifies the relationship between latent variables and their indicators, or it can be said that the outer model defines how each indicator relates to its latent variable. Evaluation in the first stage (first order) is done from the latent-dimensional construct to the indicators. At this stage, evaluation is done by looking at the value of convergent validity, discriminant validity and composite reliability.

a) Convergent Validity
Convergent validity, is the value of loading factor of each latent construct formator. A latent construct is considered to have good convergent validity if the loading factor value is greater than 0.7 for confirmatory research and the loading factor value between 0.6 - 0.7 for exploratory research is still acceptable (Ghozali and Latan, 2015: 74). The value of loading factor specified in this research use critical value> 0.6. Based on the results of SmartPLS running, the following presented the results of convergent validity test for each variable :

Table 4.2. Convergent Validity of Variable Planning

Dimensions	**Indicator**	***Loading Factor***	**Information**
Preparation of RKAS (RKAS)	X1.1	0.622	Valid
	X1.2	0.739	Valid
	X1.3	0.848	Valid
	X1.4	0.842	Valid
	X1.5	0.866	Valid

Establishment of School Management BOS Team (TMBS)	X1.6	0.807	Valid
	X1.7	0.687	Valid
	X1.8	0.786	Valid
	X1.9	**0.555**	**Invalid**
	X1.10	0.690	Valid
Society participation (PMasy)	X1.11	0.791	Valid
	X1.12	0.788	Valid
	X1.13	0.892	Valid
	X1.14	0.762	Valid

Source: Data processed, (2017).

Based on the analysis results in Table 4.2 it is known that only indicator X1.9 which has a loading factor <0.6 is 0.555, so the indicator is declared invalid and removed from the model and not included in the analysis of the next stage.

Table 4.3. Convergent Validity of Variable Supervision

Dimensions	Indicator	*Loading Factor*	Information
Inherent Supervision (WASKAT)	X2.1	0.928	Valid
	X2.2	0.928	Valid
Functional Supervision (PF)	X2.3	0.907	Valid
	X2.4	0.725	Valid
Community Monitoring (WASMAS)	**X2.5**	**- 0.502**	**Invalid**
	X2.6	0.940	Valid

Source: Data processed, (2017).

Based on the results of analysis in Table 4.3 note that only indicator X2.5 which has a loading factor <0.6 that is equal to - 0.502, so the indicator is declared invalid and removed from the model and not included in the analysis of the next stage. The release of X2.5 indicator from the model resulted in an indicator for the construction of community monitoring dimension (WASMAS) only one left is the indicator X2.6, so the construct of WASMAS dimension has only one indicator. According to Ghozali and Latan (2015: 68), the dimensions (facets) are reflected only with one indicator (single indicator) if the model measurement is unidentified because the unique value of the indicator and error terms can not be simultaneously estimated. Thus, the WASMAS dimension –along with all the indicators– on the control variables should be dropped from the model and not included in the next stage of analysis.

Table 4.4. Convergent Validity of Variable Implementation of BOS Funds

Dimensions	Indicator	*Loading Factor*	Information
Use of Funds (PD)	Y1.1	0.710	Valid
	Y1.2	0.778	Valid
	Y1.3	0.758	Valid
	Y1.4	0.773	Valid
Bookkeeping (BUK)	Y1.5	0.757	Valid
	Y1.6	0.839	Valid
	Y1.7	0.899	Valid
	Y1.8	0.848	Valid
Reporting (LAP)	Y1.9	0.829	Valid
	Y1.10	**0.275**	**Invalid**
	Y1.11	0.814	Valid
	Y1.12	0.730	Valid

Source: Data processed, (2017).

Based on the results of analysis in Table 4.4 it is known that only indicator Y1.10 which has a loading factor < 0.6 is 0.275, so the indicator is declared invalid and removed from the model and not included in the analysis of the next stage.

Table 4.5. Convergent Validity of Variable Public Accountability

Dimensions	Indicator	*Loading Factor*	Information
Accountability Law and Honesty (AHK)	Y2.1	0.901	Valid
	Y2.2	0.687	Valid
Managerial Accountability (AM)	Y2.3	0.924	Valid
	Y2.4	0.676	Valid
Program Accountability (AP)	Y2.5	0.784	Valid
	Y2.6	**0.192**	**Invalid**
	Y2.7	0.868	Valid
Policy Accountability (AKeb)	Y2.8	0.899	Valid
	Y2.9	**0.204**	**Invalid**
	Y2.10	0.691	Valid
Financial Accountability (AKeu)	Y2.11	0.934	Valid
	Y2.12	0.958	Valid
	Y2.13	0.929	Valid

Source: Data processed, (2017).

Based on the results of analysis in Table 4.5 it is known that only indicators Y2.6 and Y2.9 have a loading factor <0.6 of 0.192 and 0.204 respectively, so the indicator is declared invalid and excluded from the model and not included in the analysis of the next stage.

b) Discriminant Validity

The way to test discriminant validity with reflective indicators is to compare square roots of Average Variance Extracted (AVE) for each construct with correlation values between constructs in the model. Good discriminant validity is shown from the AVE square root values for each construct greater than the correlation between constructs in the model (Fornell and Larcker, 1981 in Ghozali and Latan, 2015: 74).

Table 4.6. Discriminant Validity of Variable Planning

Variable	AVE Value	$\sqrt{AVE}$	Correlation with Other Variables	Information
Planning	0.505	0.710	Planning with RKAS = 0.708	Meet Discriminant Validity
			Planning with TMBS = 0.639	Meet Discriminant Validity
			Planning with PMasy = 0.677	Meet Discriminant Validity
RKAS	0.702	0.838	RKAS with Planning = 0.708	Meet Discriminant Validity
			RKAS with TMBS = 0.764	Meet Discriminant Validity
			RKAS with PMasy = 0.515	Meet Discriminant Validity
TMBS	0.791	0.889	TMBS with Planning = 0.639	Meet Discriminant Validity
			TMBS with RKAS = 0.764	Meet Discriminant Validity
			TMBS with PMasy = 0.450	Meet Discriminant Validity
PMasy	0.655	0.810	PMasy with Planning = 0.677	Meet Discriminant Validity
			PMasy with RKAS = 0.515	Meet Discriminant Validity
			PMasy with TMBS = 0.450	Meet Discriminant Validity

Source: Data processed, (2017).

Based on Table 4.6 it is known that the root values of AVE latent variables planning and dimensional variables RKAS, TMBS and PMasy greater than the correlation value between these variables with other variables. So it can be concluded that the variables have met the discriminant validity.

Table 4.7. Discriminant Validity of Variable Supervision

Variabel	AVE Value	$\sqrt{AVE}$	Correlation with Other Variables	Information
Supervision	0.543	0.737	Supervision with WASKAT = 0.712	Meet Discriminant Validity
			Supervision with PF = 0.728	Meet Discriminant Validity
WASKAT	0.862	0.928	WASKAT with Supervision = 0.712	Meet Discriminant Validity
			WASKAT with PF = 0.689	Meet Discriminant Validity
PF	0.671	0.819	PF with Supervision = 0.728	Meet Discriminant Validity
			PF with WASKAT = 0.689	Meet Discriminant Validity

Source: Data processed, (2017).

Based on Table 4.7 it is known that the root values of AVE latent variables of monitoring and WASKAT and PF dimension variables are greater than the correlation values between these variables and other variables. So it can be concluded that the variables have met the discriminant validity.

Table 4.8. Discriminant Validity of Variable Implementation of BOS Funds

Variable	AVE Value	$\sqrt{AVE}$	Correlation with Other Variables	Information
Implementation	0.509	0.713	Implementation with PD = 0.702	Meet Discriminant Validity
			Implementation with BUK = 0.639	Meet Discriminant Validity
			Implementation with LAP = 0.696	Meet Discriminant Validity
PD	0.570	0.755	PD with Implementation = 0.702	Meet Discriminant Validity
			PD with BUK = 0.605	Meet Discriminant Validity
			PD with LAP = 0.673	Meet Discriminant Validity
BUK	0.701	0.837	BUK with Implementation = 0.639	Meet Discriminant Validity
			BUK with PD = 0.605	Meet Discriminant Validity
			BUK with LAP = 0.729	Meet Discriminant Validity
LAP	0.636	0.798	LAP with Implementation = 0.696	Meet Discriminant Validity
			LAP with PD = 0.673	Meet Discriminant Validity
			LAP with BUK = 0.729	Meet Discriminant Validity

Source: Data processed, (2017).

Table 4.9. Discriminant Validity of Variable Public Accountability

Variable	AVE Value	$\sqrt{AVE}$	Correlation with Other Variables	Information
Public Accountability	0.579	0.761	Public Accountability with AHK = 0.723	Meet Discriminant Validity
			Public Accountability with AM = 0.515	Meet Discriminant Validity
			Public Accountability with AP = 0.758	Meet Discriminant Validity
			Public Accountability with AKeb = 0.700	Meet Discriminant Validity
			Public Accountability with AKeu = 0.745	Meet Discriminant Validity
AHK	0.596	0.772	AHK with Public Accountability = 0.723	Meet Discriminant Validity
			AHK with AM = 0.397	Meet Discriminant Validity
			AHK with AP = 0.418	Meet Discriminant Validity
			AHK with AKeb = 0.597	Meet Discriminant Validity
			AHK with AKeu = 0.581	Meet Discriminant Validity
AM	0.672	0.819	AM with Public Accountability = 0.515	Meet Discriminant Validity

			AM with AHK = 0.397	Meet Discriminant Validity
			AM with AP = 0.283	Meet Discriminant Validity
			AM with AKeb = 0.321	Meet Discriminant Validity
			AM with AKeu = 0.390	Meet Discriminant Validity
AP	0.690	0.831	AP with Public Accountability = 0.758	Meet Discriminant Validity
			AP with AHK = 0.418	Meet Discriminant Validity
			AP with AM = 0.283	Meet Discriminant Validity
			AP with AKeb = 0.516	Meet Discriminant Validity
			AP with AKeu = 0.673	Meet Discriminant Validity
AKeb	0.784	0.885	AKeb with Public Accountability = 0.700	Meet Discriminant Validity
			AKeb with AHK = 0.597	Meet Discriminant Validity
			AKeb with AM = 0.321	Meet Discriminant Validity
			AKeb with AP = 0.516	Meet Discriminant Validity
			AKeb with AKeu = 0.693	Meet Discriminant Validity
AKeu	0.885	0.941	AKeu with Public Accountability = 0.745	Meet Discriminant Validity
			AKeu with AHK = 0.581	Meet Discriminant Validity
			AKeu with AM = 0.390	Meet Discriminant Validity
			AKeu with AP = 0.673	Meet Discriminant Validity
			AKeu with AKeb = 0.693	Meet Discriminant Validity

Source: Data processed, (2017).

Based on Table 4.8 it is known that the root values of AVE latent variables of implementation and dimension variables PD, BUK and LAP is greater than the correlation value between the variables with other variables. So it can be concluded that the variables have met the discriminant validity. Based on Table 4.9 it is known that the AVE square root value of latent variable of public accountability and the dimension variables AHK, AM, AP, AKeb and AKeu is greater than the correlation value between the variables and other variables. So it can be concluded that the variables have met the discriminant validity.

c) Composite Reliability

Reliability test is performed to prove the accuracy, consistency and accuracy of the instrument in measuring the construct. To measure the reliability of a construct with reflective indicator can be done in two ways that is with cronbach's alpha or composite reliability. The rule of thumb used to assess construct reliability is that the value of composite reliability must be greater than 0.7 for confirmatory research and the values of 0.6 - 0.7 are still acceptable for exploratory research (Ghozali and Latan, 2015: 75). In this research, the method used to test the reliability of the construct is to use composite reliability with the critical value> 0.7. Based on the results of SmartPLS running, can be presented composite reliability value of each variable :

Table 4.10. Composite Reliability

Variable	Composite Reliability	Information
Planning	0.909	Reliable
RKAS	0.904	Reliable
TMBS	0.883	Reliable
PMasy	0.883	Reliable
Supervision	0.848	Reliable
WASKAT	0.926	Reliable
PF	0.801	Reliable

The Implementation of BOS Funds	0.918	Reliable
PD	0.841	Reliable
BUK	0.903	Reliable
LAP	0.840	Reliable
Public Accountability	0.914	Reliable
AHK	0.723	Reliable
AM	0.813	Reliable
AP	0.816	Reliable
AKeb	0.885	Reliable
AKeu	0.958	Reliable

Source: Data processed, (2017).

Based on Table 4.10 it is known that all variables in this study have composite value > 0.7. Thus, it can be concluded that all variables have met the composite reliability or reliability of a construct.

As for the evaluation of the second order measurement model, the evaluation is done from the latent construct to the dimensional construct to know the significance of the first order construct to the second order construct. This evaluation can be done by looking at the T-Statistics value in the Path Coefficients table, where the first order construct is stated to have significance to the second order construct if the T-Statistics value> 1.65 for the 5% significance level (Ghozali and Latan, 2015: 78). The following is presented in the evaluation results of the second stage measurement model (second order) :

Table 4.11. Evaluation of Second Order Measurement Model

Relationship Variable	T-Statistics	Significance
Planning -> PMasy	26.104	Significant
Planning -> RKAS	71.951	Significant
Planning -> TMBS	69.266	Significant
Supervision -> PF	55.153	Significant
Supervision -> WASKAT	80.883	Significant
The Implementation of BOS Funds -> BUK	122.089	Significant
The Implementation of BOS Funds -> LAP	99.640	Significant
The Implementation of BOS Funds -> PD	30.322	Significant
Public Accountability -> AHK	24.024	Significant
Public Accountability -> AKeb	25.026	Significant
Public Accountability -> AKeu	129.701	Significant
Public Accountability -> AM	8.042	Significant
Public Accountability -> AP	15.345	Significant

Source: Data processed, (2017).

Based on Table 4.11 note that all the first order construct significantly influence the second order construct where the value of T-Statistics generated for all first order construct> 1.65. This means that all the first order constructs constitute the construct of the second construct construct dimension.

4.2.2. Evaluation of Structural Model (Inner Model)

Evaluation of structural model is done to know the influence between latent variables hypothesized. There are several tests for the structural model, namely :

a) Coefficient of Determination (R^2)

The value of R^2 can be used to explain the effect of certain exogenous latent variables on endogenous latent variables whether they have substantive effects. The value of $R^2 = 0.75$, 0.50 and 0.25 can be concluded that the model is strong, moderate and weak. The results of PLS R-Squares represent the number of variance of the constructs described by the model (Ghozali and Latan, 2015: 78).

Table 4.12. R-Square

	R Square	R Square Adjusted
Public Accountability	0.742	0.741
The Implementation of BOS Funds	0.770	0.769

Source: Data processed, (2017).

The value of R^2 is used to measure the variability of endogenous constructs that can be explained by the variability of exogenous constructs. Based on the analysis results in Table 4.12 it can be seen the value of R^2 for public accountability variable of 0.742 or 74.2% which is classified as moderate model influence. This means that as much as 74.2% of public accountability variables can be explained by implementation variables, and the remaining 25.8% is explained by other variables outside the model. The value of R^2 for the implementation variable is 0.770 or 77% which is classified as a strong model influence. This means that 77% of implementation variables can be explained by planning and control variables, and the remaining 23% is explained by other variables outside the model.

b) Predictive Relevance (Q^2)

The value of $Q^2 > 0$ indicates that the model has predictive relevance, whereas the value of $Q^2 < 0$ indicates that the model lacks predictive relevance (Ghozali and Latan, 2015: 79). As for calculating the value of Q^2 can use the following formula (Hussein, 2015) : $Q^2 = 1-(1-R^2)(1-R^2)....(1-R^n)$

Based on the analysis results in Table 4.12 known value of $R1^2$ of 0.770, while the value of $R2^2$ of 0.742. Thus the value of Q^2 can be calculated as follows :

$Q^2 = 1 - (1 - 0.770)(1 - 0.742) = 1 - (0.23)(0.258) = 1 - 0.05934 = 0.941$

The above calculation results show the value of $Q^2 = 0.941$, thus it can be concluded that this research model has predictive relevance because the value of $Q^2 > 0$.

c) Goodness of Fit Index (GoF)

It is a single measure used to validate the combined performance between the outer model and the inner model, and in addition it provides simple measurements for the whole of the model prediction. GoF index Criteria are 0 to 1, with interpretation of small GoF value = 0.10, GoF medium = 0.25, large GoF = 0.36 (Ghozali and Latan, 2015: 82-83). The formula used to calculate GoF by Tenenhaus (2004) in Hussein (2015) is GoF = $\sqrt{AVE \times R^2}$.

Table 4.13. Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Public Accountability	0.888	0.917	0.914	0.579

The Implementation of BOS Funds	0.901	0.907	0.918	0.508
Supervision	0.766	0.831	0.848	0.543
Planning	0.889	0.898	0.909	0.505

Source: Data processed, (2017).

Based on Table 4.13 known AVE value of each variable that is 0.579, 0.508, 0.543 and 0.505. Thus the average value of AVE = 0.534. The average value of R^2 = $(R1^2 + R2^2) / 2 = (0.770 + 0.742) / 2 = 1.512 / 2 = 0.756$. So it can be calculated GoF value = $\sqrt{0.534 \, x \, 0.756}$ = $\sqrt{0.404}$ = 0.635. The calculation results show the value of GoF of 0.635 approaching 1, thus it can be concluded that the model in this study has a good match.

d. Hypothesis Testing

Table 4.17. Path Coefficients

	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Information
Planning -> The Implementation of BOS Funds	0.048	15.407	0.000	Hypothesis Accepted
Supervision -> The Implementation of BOS Funds	0.053	3.127	0.001	Hypothesis Accepted
The Implementation of BOS Funds -> Public Accountability	0.017	49.657	0.000	Hypothesis Accepted

Source: Data processed, (2017).

Hypothesis testing can be seen from the value of t-statistics and probability value. To test the hypothesis using statistical value, then for one-way test with alpha 5%, the value of t-statistics used is 1.65. So the acceptance / rejection criteria of the hypothesis is H_a accepted and H_0 is rejected when t-statistics > 1.65. To reject / accept the hypothesis using probability then H_a is accepted if the value of $p < 0.05$ (Hussein, 2015).

4.3. DISCUSSION

The results showed that planning has a significant positive effect on the implementation of BOS funds. That is, the better the quality of planning reflected by the preparation of the RKAS, the establishment of the School Management BOS Team and community participation, the better the quality of BOS funds implementation reflected by the use of funds, bookkeeping and reporting. Vice versa, the worse the planning aspect is the worse the implementation of BOS funds. The school as an agent can use BOS funds effectively and efficiently and can record and report properly and correctly if the School Management BOS Team has adequate capacity, RKAS is carefully structured and there is community involvement in budget planning. Strengthening the aspect of BOS fund planning can avoid, reduce or even eliminate moral hazard and adverse selection by agents, on the contrary, implementation of BOS funds will not run effectively if not supported by valid

RKAS, BOS School Management Team that is credible and active participation from Community.

Other findings revealed that supervision had a significant positive impact on the implementation of BOS funds. This means that the better the supervision the better the implementation of BOS funds, as well as the worse the oversight, the worse the implementation of BOS funds. Good supervision is characterized by the high intensity and effectiveness of monitoring, evaluation and audit conducted by the Principal, SKPD Education and Inspectorate of Sumbawa Regency. Thus, such supervision can ensure the use of funds, bookkeeping and reporting of BOS funds implemented in accordance with the provisions and targets to be achieved.

The findings of this study also proves that the implementation of BOS funds has a significant positive effect on public accountability. This means that schools can provide accountability to the public when the school has been able to use the BOS funds effectively and efficiently, to record transactions honestly based on proof of expenditure, provide financial reports that have quality information and submit BOS financial statements periodically and on time accordingly With the terms and objectives to be achieved.

5. CONCLUSION, IMPLICATION AND LIMITATION
5.1. CONCLUSION

This study aims to test and find empirical evidence on the influence of planning and supervision aspects of the implementation of BOS funds. In addition, this study also examines the effect of BOS funding on public accountability on basic education units in Sumbawa Regency. Tests were conducted on 374 respondents representing 26.58% of the population. Respondents in this study were members of BOS School Management Team determined using stratified random sampling technique (stratified random sampling) based on small, medium and large school stratum. Data collection was done by using questionnaire. The data analysis method using Partial Least Square (PLS) with multidimensional second order construct and reflective indicator. The result of the research shows that planning has a significant positive effect on the implementation of BOS funds, the supervision has a significant positive effect on the implementation of BOS funds, and the implementation of BOS funds has a significant positive effect on public accountability.

5.2. IMPLICATION

The findings generated in this study can provide theoretical, practical and policy implications. Theoretically, the results of this study imply that the agency theory that has been synonymous with the private sector can be explored and developed in the public sector including in the management of BOS funds. Agency relationships in the management of BOS funds place the school through BOS School Management Team as agent with government and community as principal. Practically, the results of this study have implications for School BOS Management Team to improve the quality of BOS fund planning through RKAS preparation based on an adequate analysis of school operational environments, increasing community

participation in school budgeting and establishing a qualified BOS School Management Team. In addition, the School Management BOS Team can improve the quality of BOS fund implementation through the use of funds, bookkeeping and reporting that refers to RKAS and prevailing regulations and follow up on the results of monitoring / evaluation of various parties to improve the quality of implementation of BOS funds at the school level. The results of this study can also be utilized by the Government of Sumbawa Regency to formulate policies regarding the establishment and application of appropriate Standard Operating Procedures in the management of BOS funds at the school level so as to clarify the provisions not mentioned in detail in the Regulation of the Minister of Education and Culture No. 80 of 2015 On the Technical Guidelines on the Use and Accountability of School Operational Assistance Funds.

5.3. LIMITATION

Firstly, this study only examines the consequences of implementing BOS funds on the aspect of accountability (accountability) to the public. In the future, it is hoped that the development of this research can be done by adding the variable of public accessibility, since the level of accountability effected by the school to the public is also determined by the ease of public access to the responsibility. Secondly, the respondents of this study are limited to internal parties, ie School Management BOS Team directly involved in managing BOS funds starting from the planning, supervision, and implementation. Further research is expected to accommodate respondents from external parties such as communities outside the school committee, auditors, as well as elements of SKPD Pendidikan. Third, several variables in this research are planning, supervision and implementation are the variables adopted from the management functions, where the management functions are basically related to each other. Testing in this research is only done on the relationship between variables with one direction of causality (recursive model) in accordance with the ability of PLS-SEM analysis tools used by researchers. In the future, it is hoped that for the development of this research, non-recursive testing can be conducted which allows for reciprocal relationship between constructs so that it has two causal directions.

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