

Implementation of Regional Public Service Agency Management at State Vocational High School 5 Mataram, Indonesia

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DOI: [10.22178/pos.107-20](https://doi.org/10.22178/pos.107-20)

LCC Subject Category: L7-991

Received 15.07.2024

Accepted 28.08.2024

Published online 31.08.2024

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Abstract. The Regional Public Service Agency (BLUD) at Vocational High Schools (SMK) is the government's encouragement to make Vocational Schools more effective, efficient and productive. Through the Vocational School revitalisation program and teaching factory learning, Vocational Schools are encouraged to become BLUDs. The emergence of Minister of Home Affairs Regulation No 79 of 2018 concerning Regional Public Service Bodies provides an excellent opportunity for State Vocational Schools to implement the BLUD governance pattern under the guidance of the regional government through the education and culture service. The main requirement for a Vocational School to become a BLUD is to fulfil substantive, technical, and administrative requirements. This research aims to describe how BLUD management is implemented at SMK Negeri 5 Mataram. This research uses descriptive qualitative methods using data sources like observations, interviews and supporting documents. The informants in this research were the BLUD management team at SMK Negeri 5 Mataram. The research results show that the management of BLUD at SMK Negeri 5 Mataram has implemented a good management process to improve school performance. The obstacles to managing this BLUD are the lack of administrative staff, the strengthening of coordination between management elements, and the preparation of SOPs for employees and students in teaching factory learning and SOPs for business activities. The importance of support from the local government to support BLUD services must be more severe so that business planning and implementation can be maximally realised with a contribution from the revenue budget to start managing BLUD as capital to develop the business.

Keywords: SMK BLUD management; BLUD SMK teaching factory; education.

INTRODUCTION

Improving school quality can be achieved through effective management of school resources. Effective school management enhances student performance and improves all elements of educational standards, which are targets to be achieved. One element of education that requires continuous efforts to improve the quality of education is Vocational High Schools (SMK).

In vocational education, especially vocational schools, the state requires community development early to prepare a ready-to-use workforce to compete in the business and industrial world. However, the reality is that there is a significant

imbalance between learning facilities in vocational schools and the required needs. Most developments in the industrial environment are speedy in adapting to needs, especially the standards of facilities and infrastructure, so the government must make various efforts to adjust learning activities. Vocational school students must have skills by doing a lot of vocational practical learning. Schools rely solely on School Operational Costs (BOS) to meet practical learning demands without covering operational costs or providing adequate facilities. Limited funding for the practical learning process in vocational schools has received the government's attention. It has been adapted to the educational curricu-

lum by prioritising the Project Base Learning (PBL) learning process, which is packaged in the Teaching Factory (Tefa) and Regional Public Service Agency (BLUD) programs.

This agency is part of the apparatus for achieving the goals of state ministries/institutions/regional governments. Therefore, its legal status is not separate from that of state ministries/institutions/regional governments as parent agencies author [1]. In general, there are three types of community service institutions, namely:

- a) Public Goods (services provided by SKPD whose operational costs are entirely from the APBD and are not for profit in nature),
- b) Quasi Public Goods (regional apparatus whose operational costs are partly from the APBD and partly from the proceeds of the services provided, are not solely in nature eye for profit), and
- c) Private Goods (regional government-owned institutions whose operational costs come entirely from the proceeds of services, such as BUMD and regional companies, which are profit-seeking).

The concept of financing regional apparatuses of the 'quasi-public good' type is that the institution is given the convenience of managing its finances, especially those coming from the provision of services, as a result of which the percentage of funding coming from the APBU will gradually decrease, so that there is hope that in the future the institution will be able to be independent according to the author [2].

The requirements for becoming a BLUD are that the school must have clear legality, have good infrastructure, and be able to produce goods or services that meet the community's wishes. However, other requirements, namely substantive, technical, and administrative, must be met per government regulations. The three administrative requirements above determine whether regional work units (SKPD) or work units can implement PPK-BLUD. The regional head will determine whether the school is suitable to become a PPK-BLUD; schools that do not meet the requirements must fulfil these requirements author [3].

Over the past few decades, the government has done a lot to develop vocational school education in Indonesia. Curriculum improvements continue

to be made to adapt student competencies to the demands of modern progress. Teacher development is also continuously carried out to improve their professionalism and welfare. Various interventions continue to be carried out to enhance vocational school services for students and the community. The government intervention includes the Production Unit program based on Government Regulation No 29 of 1990, article 29, § 2. Then, the teaching factory and Technopark program was based on Presidential Regulation No 41 of 2015. Then it continues with the Vocational School revitalisation program, which consists of the Center of Excellence, Center of Excellence and Center The advantages of blackouts are based on presidential instruction No 9 of 2016.

BLUD SMK, a Vocational High School (SMK), provides services to the community by offering goods and/or services for sale without prioritising profit-making while operating based on the principles of efficiency and productivity.

As for the benefits of implementing BLUD governance at SMK, it is hoped that SMK will gain "flexibility in financial management, increase human resources, improve the quality of learning, improve the quality of facilities and infrastructure, strengthen character education and increase cooperation.

The criteria for vocational schools that are eligible for BLUD status include:

- 1) The school has Tefa learning outcomes in both goods and services;
- 2) Schools that have production unit output and have been utilised by the community and
- 3) The community utilises schools with facilities and infrastructure.

Mataram 5 State Vocational High School (SMK Negeri 5 Mataram) is one of the State Vocational Schools in West Nusa Tenggara (NTB) with a creative industry and technology school background.

State Vocational School 5 Mataram has BLUD Vocational School status and ten other state Vocational Schools. The legality of State Vocational School 5 Mataram as a Vocational School with BLUD status was decided by the Governor of NTB with Decree No 539-331/year 2022 concerning the Determination of the Status of Financial Management Patterns of the Regional Public Service Agency of State Vocational High School 5 Mataram, West Nusa Tenggara Province.

Based on a historical preliminary study of the implementation of SMK BLUDs, SMK Negeri 5 Mataram was taken as the research site because it was recognised as one of the best SMK BLUDs in the Eastern Indonesia region with the invitation of the management of SMK Negeri 5 Mataram in the activity "Preparation for the Dissemination of Implementation of Regional Public Service Agencies for Vocational High Schools" in Jakarta on March 11, 2023, organised by the Directorate General of Vocational Education, Ministry of Education, Culture, Research and Technology.

Based on the description above, the implementation of BLUD at SMK Negeri 5 Mataram will be described. Its effectiveness will be tested using guidance on governance rules and guidelines for preparing SMK BLUD published by the Directorate General of Vocational Education, Ministry of Education, Culture, Research and Technology, and also tested with research that ever existed.

METHODS

Using the case study method, this research uses a qualitative approach to produce descriptive data in written words. The qualitative aim is to understand social phenomena holistically and increase the author's in-depth understanding [4]. The subject of this research is the school principal. At the same time, the key informants consist of the general Administration Technical Activity Implementation Officer (PPTK), the deputy principal in the curriculum sector as education and training PPTK, and the deputy school principal in the facilities and infrastructure sector as facilities and infrastructure PPTK. The reinforcing informants to cross-check the data were Productive Teachers at SMK Negeri 5 Mataram.

In this research, researchers used primary sources and secondary sources. When viewed in terms of methods or techniques, data can be collected using interviews, questionnaires, observations and a combination of the three authors [5]. The data analysis technique in this research is an interactive model analysis from authors [6], namely Data Collection (data collection), Data Reduction (data reduction), Data Display (data presentation), and Conclusion Drawing/Verification (concluding). Researchers will check the validity of the data using the Credibility, Transferability, Dependability, and Confirmability tests.

RESULTS AND DISCUSSION

As stated by the author [7], management is a typical process that consists of planning, organising, mobilising, and monitoring actions carried out to determine and achieve predetermined targets using human resources and other sources. The following describes two stages of the management process: the planning and implementation of BLUD management at SMK Negeri 5 Mataram.

BLUD planning at SMK Negeri 5 Mataram

Planning is how we determine what to do and how to do it. Meanwhile, according to authors [8], planning is the process of finalising management priorities, plans and activities to achieve organisational goals. Authors [9] stated that planning is essential to management before all other management aspects are planned. According to the author [10], planning is work that a group must carry out to achieve the outlined goals. Authors [11] state that the planning function includes setting organisational goals, establishing an overall strategy to achieve goals and developing a comprehensive plan hierarchy to integrate and coordinate activities. BLUD planning for SMK Negeri 5 Mataram involves finalising priorities, plans, and activities in management to achieve the goals of SMK Negeri 5 Mataram.

In this research, the researcher describes administrative planning, facilities and infrastructure planning, teaching factory planning, and school business planning.

BLUD Administration Planning at SMK Negeri 5 Mataram. BLUD administrative planning, referred to here, is a systematic process for setting goals and strategies and taking the necessary actions to fulfil the required BLUD administrative requirements. In the guidelines for implementing BLUD Vocational Schools, there are three requirements for a Vocational School to become a Vocational School with BLUD status, namely:

- 1) Substantive Requirements: State Vocational School 5 Mataram is an institution that provides vocational education services and markets its products and services to government or private institutions. Thus, Mataram State Vocational School 5 has fulfilled the substantive requirements.
- 2) Technical Requirements: State Vocational School 5 is eligible to meet technical requirements because its services and business are

starting to develop with the trust of various government or private agencies to provide training related to skill concentration skills at the school; the school also has a product that is increasing in society in the form of batik sambo. So technically, SMK Negeri 5 Mataram deserves to get BLUD status to develop its services.

3) Administrative Requirements: Administrative requirements can be fulfilled if the Vocational School prepares and submits administrative requirements documents consisting of a statement of ability to improve performance, governance pattern (Takola), strategic plan (rastra), SPM BLUD SMK, financial report or prognosis, report latest audit or statement of willingness to be audited by an external government auditor.

Facilities and Infrastructure Planning. According to authors [12, 13], school equipment, often called school facilities, can be grouped into 1) Educational facilities and 2) Educational infrastructure.

Educational facilities are all equipment, materials and furniture that are directly used in the educational process at school. Meanwhile, educational infrastructure is all the essential equipment that indirectly supports implementing the educational process in schools.

Authors [12, 13] classify educational facilities into several types based on whether they are consumable, move during use and their relationship with the teaching and learning process. Meanwhile, educational infrastructure in schools can be classified into two types. First is the educational infrastructure directly used for teaching and learning, such as the theory, library, and laboratory rooms. Second, the existing school infrastructure is not used for the teaching and learning. Examples are office space, school canteen, UKS room, restroom, teacher's room, principal's room, and vehicle parking.

Planning facilities and infrastructure at SMK Negeri 5 Mataram starts with a needs analysis by the general subject group coordinator, head of the expertise concentration workshop, and routine inventory of facilities, infrastructure team, and production unit team.

Teaching Factory Based Learning Planning. Teaching, factory according to the author [14], is an industry-based learning concept (products and services) through a partnership between schools and IDUKA to produce competent graduates. According to the author [15], production-

based education and training in the old concept were only oriented towards fulfilling competence alone; some of the products could only be used by schools, and sometimes these products were goods that could not be used, let alone marketed, this was more limited to fulfilling value in the process. Teaching and Learning Activities (KBM) only.

The next step in learning planning carried out at SMK Negeri 5 Mataram is:

a) Product Identification, Tefa at BLUD at SMK Negeri 5 Mataram is implemented based on competency/expertise concentration, expertise programs and areas of expertise according to the competency coverage requirements in a product. This condition occurs because the production process, in some instances, requires collaboration between various scientific fields.

b) Competency Coverage Analysis: analysis is carried out to measure the adequacy and suitability of the competency coverage required for product completion.

c) Product Design: Product design includes working drawings, storyboards/work manuscripts, product prototypes/samples, and tool and material requirements.

d) Resource adequacy analysis, analysis of resource adequacy to be able to implement Tefa includes resource aspects: human (teachers and experts), facilities, financing and work partners.

Business Planning for BLUD State Vocational School 5 Mataram. In planning the development of the BLUD business at SMK Negeri 5 Mataram, all elements in the school environment are involved in mobilising resources. This business planning is necessary to ensure the success and sustainability of the business unit managed by the school. Authors [16, 17] suggest evaluating each resource's strengths and weaknesses. In the context of the company's goals and strategy. Analysing the strengths and weaknesses in SMK Negeri 5 Mataram's business plan involves several main steps and elements:

1) Environmental and Needs Analysis. SWOT analysis identifies strengths, weaknesses, opportunities and threats related to the business that SMK Negeri 5 Mataram will run. From this analysis, business planning can be developed in stages, making it easier for the management of SMK Negeri 5 Mataram to make decisions in planning the business.

2) Product and Service Planning. With the resources and development of UP Vocational School 5 Mataram, the school identifies products and services for business plans that can be developed, including:

- a) Formal Education Services;
- b) Sasambo Batik Products;
- c) Services offered by the Visual Communication Design Production Unit;
- d) Graphic Production Unit Services;
- e) Ceramic Craft Production Unit Services;
- f) Wood and Rattan Craft Production Unit Services;
- g) Services for Imitation and Leather Craft Production Units;
- h) Batik and Textile Craft Production Unit Services;
- i) Metal Craft Production Unit Services;
- j) Clothing Production Unit Services;
- k) Music Arts Production Unit Services;
- l) Automotive Service Services;
- m) Education and Training Services;
- n) General Services (Rental of Halls, Canteens, Classrooms, Student Cooperatives, equipment, etc.);
- o) Business Cooperation.

3) Marketing Plan. The business marketing plan also utilises batik products for famous officials or artists to introduce Sasambo batik more widely. Additionally, marketing products overseas gives a memorable impression that Sasambo batik can penetrate the international market. For marketing channels, SMK Negeri 5 Mataram plans to market its products, such as opening outlets in the school environment and marketing via online sites; furthermore, in collaboration with other government agencies and local companies, such as NTB Museum, NTB Mall online store, and Oberoi Hotel. To maintain customer satisfaction, SMK Negeri 5 Mataram Store opens customer relations through complaint services, conveying new product information, sale or discount programs and utilising various communication media such as telephone, WhatsApp, Facebook, etc.

Implementation of BLUD State Vocational School 5 Mataram

Administrative Implementation. Administratively, the implementation of BLUD at SMK Negeri 5 Mataram is carried out by following the BLUD

implementation guidelines. The results of the financial management of implementation in 2023 by the Financial Audit Agency (BPK) examination, which began on February 2, 2024, did not experience significant problems, where there was a balance of budget income and expenditure in 2023, which left a surplus of budget financing (SILPA) of 20,719,483.82 Rp., which was then included in the 2024 budget.

Implementation of Facilities and Infrastructure. According to [11, 12], managing educational facilities and infrastructure aims to provide professional services to carry out the educational process effectively and efficiently. It is further said that the aim is:

- 1) to endeavour to procure educational facilities and markets through a careful and thorough planning and procurement system,
- 2) to endeavour to use school facilities and infrastructure appropriately and efficiently,
- 3) endeavour to maintain school facilities and infrastructure so they are always in good condition. Ready to use whenever needed by all school personnel.

In line with the above, facilities and infrastructure at SMK Negeri 5 Mataram are being implemented to support the BLUD business, which is running well with the realisation of facilities and infrastructure whose procurement and maintenance come from the regular BOS budget. The non-realisation of the revenue budget from the APBD, which is planned in the RBA and used as a list of service rates, causes the unrealised procurement of facilities and infrastructure.

Implementation of Teaching Factory-Based Learning. In implementing teaching factory-based learning at SMK Negeri 5 Mataram, starting from:

- a) scheduling of product completion,
- b) product work, in product work students are directly involved; there is reflection, assessment, supervision and evaluation,
- c) delivery of product results, and
- d) after-sales service.

A teaching factory is a learning activity where students directly carry out production activities for goods or services.

Implementation of BLUD Business at State Vocational School 5 Mataram. Business and service

implementation is classified according to the products and services prepared in the Budget Business Plan (RBA) ratified by the NTB provincial governor. The ratification of business services in the form of BLUD service rates for State Vocational School 5 Mataram has been ratified in the form of a Governor's Regulation (Pergub) concerning Service Tariffs for BLUD State Vocational School 5 Mataram, 2023. As stated by the author [3], because BLU/D can collect fees from the public as compensation for the goods/services provided, a standard tariff is required, determined based on the estimated unit cost of the service or the return per investment of funds.

The BLUD SMK Negeri 5 Mataram business products and services consist of:

- 1) education and training,
- 2) general services,
- 3) rental services,
- 4) resource/expert services,
- 5) printing services,
- 6) furniture
- 7) maintenance services.

The BLUD service business of SMK Negeri 5 Mataram runs smoothly because, specifically, the Sambo Batik product business service and its supporting products can generate a turnover of around Rp. 800,000,000.00 in one year.

CONCLUSION

Based on the research findings presented in the previous chapter, conclusions can be drawn from this research regarding the implementation of BLUD management at SMK Negeri 5 Mataram, namely:

1. BLUD planning at SMK Negeri 5 Mataram

1) Administrative planning for preparation for the implementation of BLUD is carried out by preparing substantive requirements; technical requirements; administrative requirements.

Administrative requirements consist of preparing documents as statements of ability to improve performance; governance pattern; strategic plan; minimum service standards; performance reports.

All of these requirements have been met to apply for BLUD status.

2) Planning for routine facilities and infrastructure and BLUD business is carried out by analysing routine infrastructure data starting from needs analysis carried out by the infrastructure team, analysis of the needs of general subject group coordinators and analysis of the needs of each expertise concentration workshop. Analysis was also carried out for planning needs originating from provincial and regional government support to ensure the successful running of BLUD. The team effectively planned these facilities and infrastructure.

3) Teaching factory planning starts with product identification; competency coverage analysis; product planning; resource adequacy analysis.

The planning was done well.

4) The business planning of BLUD State Vocational School 5 Mataram was carried out well, with stages: environmental and needs analysis; product planning; marketing plan; operational plan.

The team executed the planning stages effectively.

2. Implementation of BLUD State Vocational School 5 Mataram

1) The administrative implementation of BLUD at SMK Negeri 5 Mataram requires improvements or evaluation in preparing periodic documents for 3 or 5 years. Document evaluation is needed to map the direction of goals and guide the carrying out of tasks and functions. The BPK audit found no significant problems regarding finances.

2) Implementing facilities and infrastructure at SMK Negeri 5 Mataram to support the BLUD business is running well, with the realisation that procurement and maintenance come from the regular BOS budget. The unrealised procurement of facilities and infrastructure is caused by the non-realisation of the revenue budget from the APBD planned in the RBA, as stated in the service tariff list.

3) The implementation of teaching factory-based learning at SMK Negeri 5 Mataram starts from scheduling product completion; product work, in product work students are directly involved; there is reflection, assessment, supervision and

evaluation; delivery of product results; after-sales service.

4) BLUD Business Implementation is the organisation of business services provided at BLUD

SMK Negeri 5 Mataram: education and training; general services; rental services; resource/expert services; printing services; furniture; maintenance services.

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