

# EVALUATION OF THE IMPLEMENTATION OF TRANSPARENCY AND ACCOUNTABILITY PRINCIPLES IN THE REGIONAL PUBLIC SERVICE AGENCY IN THE FIELD OF EDUCATION

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## ABSTRACT

*The establishment of the Regional Public Service Agency (BLUD) SMK in DKI Jakarta Province was carried out as part of the Regional Strategic Activities (KSD) Revitalization of Vocational High Schools (SMK) program, which aims to improve the quality and competitiveness of Indonesian human resources. However, the implementation of BLUD SMK faces challenges in optimizing the sales results of the production unit, achieving performance targets, and the availability of competent human resources. This study aims to analyze the challenges of implementing the principles of transparency and accountability in accordance with Good School Governance at BLUD SMK Mandiri 'X' Jakarta. This research uses a case study research method. The type of data used is primary data obtained directly from informants through in-depth interviews. The analysis results show that there are operational problems that have not been fully resolved, such as the absence of updating the service rates of SMK production units stipulated in the Governor's Regulation of DKI Jakarta Province. Additionally, newly established BLUD SMKs do not yet have a tariff gubernatorial regulation that serves as the basis for determining the selling price of the products/services offered.*

**Keywords:** *Accountability; Good School Governance; Transparency*

## INTRODUCTION

The establishment of the Regional Public Service Agency (BLUD) in the field of education in DKI Jakarta Province was planned well in advance. At the end of September 2016, the Governor of DKI Jakarta, Basuki Tjahaja Purnama, gathered the Head of the Education Office and officials from the Education Office to develop the Regional Strategic Activities (KSD) program, one of which was the Revitalization of Vocational High Schools (SMK), which later became the foundation for the establishment of BLUD SMK. The development of the KSD program aligns with Presidential Instruction Number 6 of 2016 regarding the Revitalization of SMK. In this instruction, the President instructed the Governor, among other things, to take strategic steps through the revitalization program of SMK according to their respective tasks, functions, and authorities, by developing a roadmap for SMK development based on the guidelines for human resource needs. This is explained to enhance the quality and competitiveness of Indonesian human resources.

The development of vocational high schools has so far focused on improving the quality of graduates through various programs such as School Operational Assistance (BOS) from the Ministry of Education, Culture, Research, and Technology (Kemendikbud), and Education Operational

Assistance (BOP) from the Local Government, targeting both public and private vocational high schools (Ghufron et al., 2019). Several research studies conducted in both public and private vocational high schools have shown that the improvement in the quality of graduates has not been optimal despite the provision of BOS funds and other forms of assistance (Majid & Khurniawan, 2019). This has also driven the government to revitalize vocational high schools.

The Revitalization of SMK program involves comprehensive restructuring and redesigning of vocational high schools, starting from planning and implementation of learning, support from the surrounding environment, optimization of facilities, synergy with the Business and Industrial World (DUDI), and school management, all aimed at producing graduates with superior competencies and increasing their employability in DUDI. One of the six programs in the revitalization of SMK is the updating of the 4.0 industry-based learning system, with its components including the implementation of a teaching factory (tefa). Tefa is a practical learning system designed to produce standardized industrial products and services that benefit society. Tefa is essentially an development of the existing Production Units (UP) and the potential assets of schools that can be utilized by the community. UP

and asset leasing aim to generate financial income and are generally carried out by teachers or external staff (Cholik et al., 2020).

The implementation of tefa, UP, and asset leasing utilizes state facilities, human resources, and processes utilized by the community through administrative and financial transactions similar to business entities. Therefore, their existence needs to be regulated with governance that can legally oversee all these activities. With the issuance of the Minister of Home Affairs Regulation (Permendagri) Number 79 of 2018 regarding the Regional Public Service Agency, the government directed vocational high schools to transform the revitalized leading teaching factories into Regional Public Service Agencies (BLUD) (Apriliyadi, 2019).

BLUD SMK in DKI Jakarta Province is a regional government work unit under the coordination of the Education Office, serving as a working unit within the DKI Jakarta Provincial Government. BLUD SMK is established to serve the community by providing goods or services that are traded without prioritizing profit, and its activities must be based on the principles of productivity and efficiency. In SMK that has become a BLUD, flexibility in financial management is granted in accordance with applicable regulations. SMK, with the BLUD governance model, must adhere to the principles of Good School of Governance (GSG) as developed by the Ministry of Education, Culture, Research, and Technology, which include transparency, accountability, responsibility, independence, fairness, participation, effectiveness and efficiency, as well as consensus orientation (Bakrun et al., 2019).

The first two principles, transparency and accountability, are closely related to the field of accounting. In many cases, school budgets are managed solely by the School Principal and Treasurer without involving the school committee and other school stakeholders in the management process (Wicaksono, 2020). The implementation of GSG requires openness and the involvement of all stakeholders in the decision-making processes at the school, including SMK BLUD. Therefore, transparency is a fundamental aspect in the implementation of GSG. Additionally, in some schools, especially SMKs that possess adequate building assets and equipment, deviations occur such as unclear accountability for the rental of school canteens and halls, including the mechanisms involved. These school assets are assets of the Local Government, funded by the Regional Budget (APBD) and National Budget

(APBN), as well as Corporate Social Responsibility (CSR) funds from companies (Junn, 2019). Therefore, the principle of accountability is also crucial to ensure that every school program and activity can be openly accounted for by the school management to all stakeholders (Kemendikbud, 2019). A comprehensive understanding of GSG is needed among school management (Chang et al., 2017) in the management of BLUD SMK to promote state vocational schools that practice healthy, productive, efficient, and independent business practices (Currstine et al., 2007). These two principles are essential for identifying the main causes of challenges in implementing BLUD SMK and finding the best strategies to enhance the principles of GSG.

The object of this case study is one of the vocational high schools that serves as a pilot project for BLUD SMK in DKI Jakarta Province, namely Mandiri 'X' State Vocational High School, Jakarta. Mandiri 'X' State Vocational High School offers five areas of expertise: Tourism Services, Hospitality, Culinary Arts, Betawi Dance, and Betawi Karawitan (traditional music). The existing Production Units (UP) include Ragoon Resto, Hotel Pradana, and Travel 'X', which have been operational and providing services to the local community. In other words, there has been utilization of regional assets with operational support from BOS and BOP funds, generating revenue from service offerings that have not been deposited or reported to the regional treasury. Such practices over the years are clearly inconsistent with the principles of accountability and transparency (Chang et al., 2017). This triggered the DKI Jakarta Provincial Government, through the Education Office, to encourage Mandiri 'X' State Vocational High School to participate in the selection process for the formation of BLUD SMK in the first wave of 2018.

Through Governor of DKI Jakarta Province Decree Number 940 of 2019, SMK Negeri 'X' Jakarta was finally designated as one of the three Mandiri State Vocational High Schools implementing the BLUD financial management model, the first in DKI Jakarta Province. The implementation of BLUD in vocational schools is believed to support the school's role in the development and improvement of the quality of educational services to the community. The flexibility in revenue and expenditure management allows schools to independently manage their finances without depositing their income into the regional treasury (Ariansyah & Maulida, 2022), enabling them to spend according to their needs

based on the programs and budgets outlined in the Business Plan and Budget (RBA) at the beginning of the year. Additionally, SMK BLUD also has flexibility in human resource management, including providing remuneration to all employees in accordance with applicable regulations.

However, after being designated as a BLUD SMK, based on the follow-up documents from the Inspectorate of DKI Jakarta Province regarding performance monitoring in the fiscal year 2020, there were inspection findings regarding the implementation of job descriptions (tupoksi), specifically the production results of the Production Units (UP), which were found to not adequately support the school's operational costs. The findings recommended that the Head of the Education Office formulate regulations on optimizing the sales results of UP for SMK, so that the sales results obtained by each SMK can contribute to the Operational Assistance (BOP). Every month during 2020 and 2021, SMK Negeri Mandiri 'X' Jakarta requested an exception for the postponement of Additional Income for Civil Servants (TPP) for employees in that work unit due to suboptimal expenditure absorption.

Furthermore, there were other inspection findings related to unfulfilled performance targets according to the Minimum Service Standards (SPM), with a recommendation for the Head of the Education Office to formulate regulations on SPM for all State Vocational Schools, allowing each SMK to meet the targets in order to transition to the BLUD Financial Management Model. As of the end of 2022, regarding the follow-up on the drafting of the Governor of DKI Jakarta Regulation on SPM for SMK, the proposed draft is still under review by the Ministry of Home Affairs for further improvements before its finalization.

The availability of competent human resources to support the operational aspects of SMK BLUD is also a challenge. For example, in SMK Negeri Mandiri 'X' Jakarta, it was only in 2021 that they had three treasurers in complete positions, namely the BLUD Revenue Treasurer, BLUD Expenditure Treasurer, and APBD Expenditure Treasurer. During the two years since becoming a BLUD SMK, the roles of the BLUD Revenue Treasurer and BLUD Expenditure Treasurer were taken over by teachers whose primary duty is teaching.

Currently, there are a total of 12 SMK that have been designated as SMK with the BLUD governance model, and they face similar challenges. In 2023, there will be an additional 9 candidate BLUD SMK undergoing final assessments. Even SMK Negeri 'X', as the first

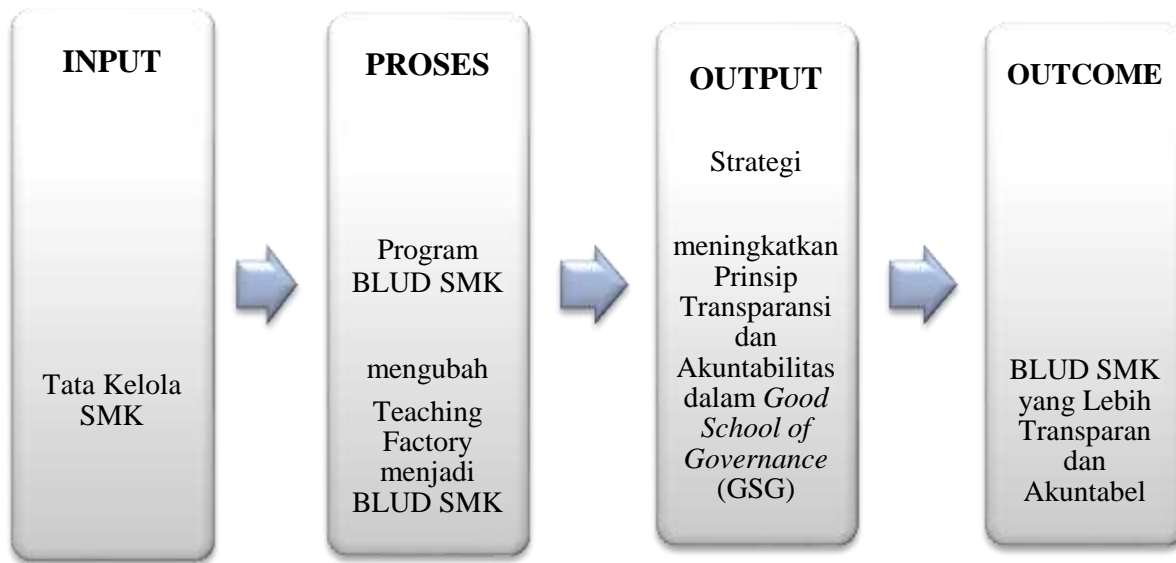
BLUD SMK implementing the governance model, still faces numerous problems and inspection findings, all of which stem from inadequate governance mechanisms. However, on the other hand, the DKI Jakarta Provincial Government continues to pursue a significant increase in the number of BLUD SMK as this formation is part of the Governor of DKI Jakarta's Vocational School Revitalization program. During these three years, there has been no comprehensive evaluation regarding the issues faced by BLUD SMK, especially concerning the principles of Transparency and Accountability within the Good School Governance (GSG) framework. These problems have a significant impact on the organization, necessitating the search for solutions and strategies to improve the quality of transparent and accountable BLUD SMK Production Units (UP). This is certainly more important than merely pursuing the quantity of BLUD SMK formations.

Based on the aforementioned problem background, this research aims to analyze the challenges of implementing the principles of Transparency and Accountability according to the Good School Governance in SMK Negeri Mandiri 'X' Jakarta.

## RESEARCH METHOD

This study utilizes a case study research method. The case study model was chosen by the researcher to obtain a more clear and in-depth analysis of the issues at SMK Negeri Mandiri 'X' Jakarta. The research employs the Good School of Governance (GSG)-based BLUD SMK Governance Guidelines issued by the Ministry of Education and Culture (Kemendikbud) as an analytical tool. This guideline places Transparency and Accountability principles as the initial principles that are closely related to the field of accounting. The data used in this study are primary data obtained directly from informants through in-depth interviews. In this research, interviews were conducted by posing substantive questions to predetermined informants, namely those directly involved in the BLUD SMK business process. The study employs thematic analysis technique. Sugiyono (2009) explains the stages of thematic analysis, which begins with analyzing the interview results by systematically identifying and organizing the obtained data into sub-themes, elaborating on the theory, synthesizing the information, identifying patterns, selecting key points for study, and drawing conclusions that are easily understood.

Research Framework



**Figure 1. Research Framework**

Source: Data processed, 2023

The government directs vocational schools (SMK) to transform their flagship teaching factories, which have undergone revitalization, into BLUDs. SMKs with BLUD governance models must adhere to the principles of Good School of Governance (GSG) developed by the Ministry of Education, Culture, Research, and Technology. The two fundamental principles of transparency and accountability are used as measurement tools to analyze the challenges and strategies for enhancing Transparency and Accountability Principles within the GSG framework in BLUD SMKs, with the aim of optimizing SMK assets and improving student competencies.

**RESULT AND DISCUSSION**

**Transparency and Accountability Principles in GSG**

The operations of vocational schools (SMK) with BLUD governance models can be effective with the guidance of an education management model based on Good School Governance (GSG). GSG provides significant autonomy to the Head of SMK as the BLUD Leader to make strategic and tactical decisions regarding curriculum, learning management, teacher and staff management, as well as financial management in BLUD SMKs (Arar & Abu-Romi, 2016).

SMKs with BLUD governance models must adhere to the principles of Good School Governance (GSG) formulated by the Ministry of Education and Culture, which include transparency, accountability, responsibility, independence, fairness, participation, effectiveness

and efficiency, as well as consensus orientation (Bakrun et al., 2019).

Transparency is a fundamental aspect of GSG, which emphasizes the dissemination of organizational planning, program and budget information, implementation of activities, decision-making, and other relevant information to all stakeholders (Dayanandan, 2013).

**Strategies for Improving BLUD SMK Services**

Discussing strategies to improve BLUD SMK services cannot be separated from the underlying legal basis, which is Presidential Instruction Number 6 of 2016 on the Revitalization of Vocational Schools. In that instruction, the President instructed the Minister of the Working Cabinet, the Head of the National Certification Board for Professions, and the Governors to take strategic steps through the SMK revitalization program in accordance with their respective tasks, functions, and authorities, by developing a map of human resource needs guided by the SMK development roadmap.

The improvement of the quality and competitiveness of Indonesia's human resources can be reflected, among other things, through the continuous synergy or familiarity of vocational school graduates with the concept of link and match with the world of work, through the main strategy of 8+i (Ministry of Education and Culture, 2021). These strategies include (1) designing a curriculum that involves the Business and Industry sectors (DUDI); (2) implementing real case-based learning from DUDI; (3) improving the quantity

and quality of teachers/instructors from DUDI with a minimum requirement of 50 hours per semester/week; (4) conducting field/workplace training for at least one semester; (5) issuing competency certificates according to the needs of DUDI; (6) continuously updating technological insights and providing training for teachers/instructors from DUDI; (7) conducting applicable research for teaching factories; (8) improving the absorption rate of graduates by DUDI; and (9) enhancing various possibilities for collaboration with DUDI, including scholarship programs and/or service bonds, laboratory equipment grants, or other forms of collaboration.

## Challenges in Implementing the Principles of Transparency and Accountability

### 1. Financial Management Transparency

Vocational schools (SMK) with the BLUD governance model have flexibility in financial management. This is an exception, as outlined in the Minister of Home Affairs Regulation (Permendagri) Number 79 of 2018. The same situation is experienced at SMKN 'X' Jakarta, as expressed by the Head of SMK for the 2017-2023 period (ETI) as the Head of BLUD:

*"With the status of SMK implementing the BLUD governance model, the business unit can be managed more transparently, professionally, and flexibly, especially in financial management..." (ETI)*

The financial flexibility referred to is a form of freedom while still implementing sound business practices to enhance services to the community, without making profit the main objective. As stated by the newly appointed Head of SMK (VPD), the BLUD status of SMK with activities in its Production Unit is essentially a means to implement the teaching factory, where the output is the improvement of students' competencies according to industry needs. In other words, it is not a "money factory" solely pursuing profit like typical business units.

*"How can we develop the existing Production Unit with the teaching factory concept, not as a money factory, you know. What does it mean? The primary goal should be to support the improvement of students' competencies through a learning approach that integrates academic curriculum with practical experience in DUDI. So, the formation of BLUD SMK is not for the purpose of generating income and profit." (VPD)*

Similar sentiments were also expressed by the predecessor (ETI), who oversaw the implementation of BLUD SMK for 6 years, from the preparation and planning stages to the running of BLUD SMK, with the following statement:

*"...my main focus was on the learning services because it will determine the success of the teaching factory model. So, BLUD was essentially established to strengthen the role of the teaching factory."*

An example of the financial management flexibility of BLUD SMK is that the revenue generated from the services/products provided to the community does not need to be deposited into the regional treasury, as emphasized by the BLUD Revenue Treasurer (PEP), who stated:

*"Yes, because it has been designated as a BLUD, there is flexibility for SMK BLUD to manage the revenue from services in the Production Unit without having to deposit it into the regional treasury. It is sufficient to report it periodically on a monthly basis." (PEP)*

The revenue managed by the BLUD Revenue Treasurer is the funds collected from the services/products offered at Ragoon Resto and Hotel Pradana. The sales transactions can be conducted in cash or transferred to the BLUD revenue account. The cashiers working at each Production Unit are students who are participating in the teaching factory or BLUD employees assigned outside of instructional hours. The cashiers record the cash receipts (hard cash) and the direct transfers made by customers to the BLUD revenue account. This recapitulation is reported to the Head of the Production Unit as a form of accountability for the tasks of the students or BLUD employees at the Production Unit, and then handed over to the BLUD Revenue Treasurer on a daily basis. The BLUD Revenue Treasurer will deposit the hard cash received from the services/products within 24 hours of the transaction date, except for transactions that occur on Fridays, which will be deposited on Mondays.

*"For payment receipts, some are made in hard cash and are deposited every morning, within a maximum of 24 hours after the transaction, to the receiving bank..." (PEP)*

The control performed by the BLUD Revenue Treasurer to ensure that sales transactions or cash receipts at the Production Unit are accurately recorded involves cross-checking the recapitulation received from the Head of the

Production Unit with the cashier's records in the VHP application and transaction receipts, which are issued in triplicate for the cashier, customer, and archive. Reconciliation is conducted as an effort that can be made, although there is still a possibility of deviations. This is due to the numerous transactions conducted in hard cash, despite the management's efforts to promote full cashless transactions. Supervision is also carried out by the BLUD management, either directly by reviewing the field during managerial activities or through the Head of the Production Unit and the teacher serving as the Manager on Duty (MoD), where:

*"For monitoring, I like to personally visit the site. If I cannot visit personally, I always coordinate with the Head of the Production Unit or the teacher serving as the MoD on that day."*

Supervision at the Production Unit is not only conducted by the BLUD Revenue Treasurer but also by other relevant managers according to their respective job descriptions.

The revenue generated from the services/products at the Production Unit is deposited by the BLUD Revenue Treasurer into the school's bank account for revenue, not the regional treasury. The funds can be "directly" used for the operational needs of the Production Unit, as stated by the BLUD Expenditure Treasurer (NDP),

*"...as an SMK BLUD, we sell products/services to the community, and the revenue from the Production Unit is deposited by the BLUD Revenue Treasurer into the school's DKI account, not the regional treasury. So, it can be directly used for operational expenses of the Production Unit, without having to wait for disbursement from the government." (NDP)*

However, the disbursement for these expenses cannot be made directly through the revenue account where funds are held. There is a process that must be followed, starting with the Head of the Production Unit compiling and signing the expense request based on field needs and submitting it to the Technical Implementation Officer (PPTK), who is the Deputy Head of the School responsible for Public Relations and Industry. The PPTK will then proceed with the procurement of the required goods/services after receiving validation from the BLUD management

and completing the necessary administrative documents. Once everything is complete and agreed upon, it will be submitted to the Expenditure Treasurer for processing, including drafting the payment order letter and submitting it for validation from the BLUD management through the Head of the General Affairs Subdivision (Kasubbag TU) for verification and initial approval, as described by the BLUD Expenditure Treasurer:

*"The Head of the Production Unit compiles and signs the expense request, which is then submitted to the PPTK. The PPTK will proceed with the procurement after validation from the BLUD management. After the goods/services have been procured, the documents will be completed by the Head of the Production Unit and the PPTK, and then handed over to the Expenditure Treasurer for payment processing after obtaining initials from the Head of the General Affairs Subdivision and approval from the BLUD management." (NDP)*

From the statement, it can be inferred that the expenditure disbursement process involves information transparency and the involvement of all BLUD managers, including the Head of the Production Unit, the Deputy Head of the School as the Technical Officer/PPTK, the BLUD Revenue Treasurer, the BLUD Expenditure Treasurer, the Head of the Administration Subdivision as the Financial Officer, and the Head of the Vocational School as the BLUD Manager.

However, there is a long-standing operational issue, such as Governor Regulation of DKI Jakarta No. 58 of 2019 regarding the Tariff of Services for Vocational High School Production Units, which has not been updated. In the regulation issued in 2019, there are only three schools mentioned: SMKN 'X', SMKN 'Z', and SMKN 'Y'. The tariff mentioned in the regulation is for the year 2019, but prices have naturally increased since then. Another problem is that for the newly designated BLUD vocational schools, other than the three mentioned, there is no tariff regulation in place to guide the operation of their business units. As a result, they do not have a legal framework to determine the selling prices of their products/services.

**Table 1. Financial Management Transparency Result**

Principle and Aspect	Question Topic/Substance	Implementation that takes place	Challenges encountered
Transparency: Financial Management	BLUD Program and Budget Management	<ul style="list-style-type: none"> <li>- There is socialization and involvement in the preparation of RKAS BOS (APBN) and Smart Planning &amp; Budgeting (APBD)</li> <li>- However, the technical input of the program plan and budget information disclosure is limited to the Principal and 2 (out of 3) Treasurers.</li> <li>- Intense communication is still limited to the Principal, Vice Principal and 2 (out of 3) Treasurers.</li> </ul>	<p>Programs and budgets that are prepared are not in accordance with the needs of the school because teachers are already busy teaching in class and are less willing to be involved in planning school programs and budgets.</p> <p>During 2019 until May 2023, the Governor Regulation on service tariffs No. 58 of 2019 was still used with a single tariff that made a 'loss' because the price of raw materials continued to rise.</p>
	BLUD Revenue and Expenditure Management	<ul style="list-style-type: none"> <li>- BLUD has involved BLUD employees in the Production Unit as Cashiers, Productive Matpel Teachers as Manager on Duty and BLUD Revenue Treasurer (Revenue) or BLUD Expenditure Treasurer (Expenditure).</li> <li>- However, technical management of income and expenditure, information disclosure is limited to the Principal and 2 (out of a total of 3) Treasurers.</li> <li>- Intense communication is still limited to the Principal, Vice Principal and 2 (out of 3) Treasurers.</li> </ul>	

**Source: Data processed, 2023 Transparency in Human Resource Management**

The BLUD governance pattern provides SMKs with flexibility not only in terms of financial management but also in managing human resources. SMK BLUDs are able to independently

recruit employees beyond those provided by the DKI Jakarta Provincial Government.

**Table 2. Human Resources of SMK Negeri 'X' Jakarta**

Employment Type	Employment Status	Jumlah
Teaching staff	Civil Servants (PNS)	36
	Civil Servant Candidate (CPNS)	0
	Government Employees with Employment Agreements (PPPK)	15
	Individual Employment Contracts (KKI)	12
	<b>Subtotal Teaching Staff</b>	<b>63</b>
Education support staff	Civil Servants (PNS)	6
	Civil Servant Candidate (CPNS)	0
	Individual Employment Contracts (KKI)	19
	Pure Honorarium in BLUD Production Unit	8
	<b>Subtotal Education Support Staff</b>	<b>33</b>
<b>Total Overall Employees of SMK Negeri 'X' Jakarta</b>		<b>96</b>

Source: Data processed, 2023

From the table above, we can analyze that there are 8 employees recruited specifically to support the management of SMK BLUD, with 5 employees assigned to Ragoon Resto and 3 employees assigned to Hotel Pradana, as stated by the ETI interviewee:

*"In each business unit, there are BLUD employees recruited. They will work when*

*there is no teaching process with the teaching factory model in the business unit. There are 5 employees at Ragoon Resto and 3 employees at the hotel, making a total of 8 employees." (ETI)*

Out of the 8 employees, 6 of them were already working before being designated as BLUD, while the remaining 2 employees were recruited in 2020, as mentioned by the interviewee:

*"Some of them are existing employees, 5 in Ragoon Resto and 1 in Hotel Pradana. So, when I was assigned there, they were already there. The other 2 employees in Hotel Pradana are alumni of SMKN 'X' who were newly recruited when I was there. Actually, these 2 employees are also replacing the previous alumni of SMKN 'X'." (ETI)*

Regarding the recruitment process carried out for these 8 employees, the BLUD management claims to have made publications specifically targeted to alumni, offering opportunities to work while continuing their education with flexible working hours:

*"So, it's like regular employee recruitment. We create job postings, but we offer them first to recent graduates of SMK 'X', maybe some of them want to study while working, and we accommodate them in the Hotel Pradana business unit."*

Furthermore, the recruited UP employees are also provided with employment contracts that regulate their rights and obligations, following the KKI contract format from the Department of Education.

*"Well, these 8 UP employees are not the ones mentioned earlier, but they are purely on an honorary basis. Their employment contracts are signed by the respective employees and myself as the BLUD leader. The contracts are made annually at the beginning of each year. The contents of the contracts are tailored based on the KKI contract, which comes from the Department*

*of Education. All rights and obligations are clearly stated in the employment contracts."*

From all the information provided, it can be concluded that the recruitment process is publicized to the community, although priority is given to SMK alumni. After that, there is an employment contract signed by the employee and the BLUD leader for a period of one year, and it is evaluated for contract renewal in the previous year. The source of their salary is from the revenue generated by the UP.

*"Clearly, the source of their salary is from the revenue generated by the BLUD. The BLUD Expenditure Treasurer classifies it as Service Expenses."*

This provides flexibility in BLUD governance, where government work units can recruit independently and finance the honorariums of their employees from their own business revenue, rather than from regional or national budgets.

In the operational aspect of the UP, in addition to involving the purely honorary employees, the school also involves several teachers appointed as MoDs on a rotating basis from Monday to Sunday. However, the involvement of these teachers does not change their employment status; it is only an additional duty and they are not given any special honorarium, as stated by the interviewee (ETI),

*"No, there isn't. Every civil servant teacher is already paid their salary and regional performance allowance by the DKI Jakarta Provincial Government, and every quarter they receive Certification Allowance from the Ministry of Education and Culture. So, up to now, there are no additional benefits with the establishment of BLUD status." (ETI)*

A similar situation occurred when SMK was initially designated as a BLUD. The school did not have a suitable administrative staff to propose and appoint as a treasurer, so they utilized the existing teachers.

*"While waiting for the accountant from the Department of Education, we continued to learn while making use of the available human resources at SMKN 'X,' such as the teachers. At that time, the BLUD Revenue Treasurer position was held by the French language teacher, and the BLUD Expenditure Treasurer position was held by the Hospitality Production teacher. Can you imagine, Mas? The teachers were already*



*busy teaching, but due to our needs, we gave them additional tasks as BLUD treasurers." (ETI)*

However, the primary duty of teachers is to teach, and the additional tasks beyond their job description do not increase their teaching hours, including any additional honorarium. The appointment of the BLUD Revenue Treasurer and BLUD Expenditure Treasurer positions was temporarily held by teachers who were considered meticulous, thorough, and patient by the BLUD leader.

*"The basis for their appointment was that both individuals are meticulous, thorough, and patient. They are also quick to accept and understand new knowledge and have an understanding of financial management, although their financial management skills are still basic. They were willing to take on the tasks when appointed, all for the progress of SMKN 'X'. Once assigned, I believe those teachers are accustomed to working wholeheartedly." (ETI)*

This policy was implemented due to the urgent condition of being designated as a BLUD SMK, but not having PNS staff provided by the Department of Education who could be proposed and appointed as BLUD Revenue and Expenditure Treasurers. The implication of this policy is that the operational efficiency of the BLUD is compromised.

Additionally, there is a Minimum Service Standard (SPM) whose process of formulating the new governor's regulation has not been completed to date. However, the formulation of SPM is crucial as it aims to improve the quality of public services, provide certainty to service recipients, and protect service providers. In Governor Regulation Number 88 of 2017 concerning the Minimum Service Standard for Independent State Vocational High Schools, it states that it is valid from the time of its appointment until 2019, while it is now 2023. This means that the SPM has not been updated since 2020, so the current operational practices of SMK BLUD still adhere to the old regulations. The question then arises: is it still relevant? Certainly, the answer is no.

**Table 3. Transparency in Human Resource Management Result**

Principle and Aspect	Question Topic/Substance	Implementation that takes place	Challenges encountered
Transparency: Human Resources and Organization Management	BLUD Employee Recruitment Procedure	Recruitment of BLUD employees placed in the Production Unit has not been socialized to the public. So far, information on vacancies has only been limited to internal students and alumni and families of Teachers / Staff only.	The employees in the Production Unit are not yet professional because opportunities are given to fresh graduates from alumni who make this position a 'stepping stone' or while studying
	BLUD Service Manager Work Procedures	<ul style="list-style-type: none"> <li>- There is a socialization of work procedures to the assigned BLUD service manager.</li> <li>- BLUD service managers also have access to information on technical operations in the Production Unit.</li> <li>- Communication that has been established between employees and teachers as Manager on Duty</li> </ul>	

**Source: Data processed, 2023 Financial Reporting Accountability**

The funding sources for SMK BLUD include BOS funds obtained from the central government (APBN), APBD allocations from the Jakarta Provincial Government, and revenue from

products/services provided by the UP. Efforts to achieve accountability in BLUD's financial reporting have been demonstrated through various applications, one of which is SIMPAD.

"SIMPAD is used to record the receipts and expenditures in the BLUD production unit. At the beginning of each month, the recording is done for the expenditures and revenues in the production unit for the current month. Every month, the revenue and expenditure treasurers will reconcile and input the income and expenses in SIMPAD." (NDP)

This application ensures accountability in the financial management of BLUD. At the beginning of each following month, the income and expenses for the current month are reported together with the Regional Financial Management Agency (BPKD).

At least four budget and financial management applications have been used, namely:

1. Smart Planning & Budgeting (SPB): an application for program planning and budgeting for funds sourced from the local government budget (APBD), developed by Bappeda.
2. Sistem Informasi Manajemen Pendapatan Asli Daerah (SIMPAD): an application for accountability and reporting of APBD fund utilization and revenue from products/services provided by the UP, developed by BPKD.
3. Rencana Kegiatan dan Anggaran Sekolah (RKAS): an application for program planning and budgeting for funds sourced from the central government budget (APBN), specifically the School Operational Assistance (BOS) as with regular vocational schools.
4. Sistem Informasi Pelaporan Bantuan Operasional Sekolah (SIAP-BOS): an application for reporting and accountability using the application developed by the Ministry of Education, Culture, Research, and Technology, in collaboration with the Jakarta Provincial Government. SIAP-BOS is already

based on the Cash Management System (CMS), which is considered more transparent and accountable.

These four applications greatly assist in the planning, operations, and reporting of budgeted programs and activities in SMK BLUD. However, the use of multiple applications that are not yet integrated also poses challenges for the existing human resources.

The dimension of accountability, which measures the tendency of managers to demand accountability from officials through reporting to relevant authorities, is already accommodated through various applications. However, according to the Head of SMK as the BLUD leader, this is not enough.

*"I believe that it takes time, intensive guidance, strengthening, and intensive training for us to optimize the management of BLUD's budget and finances. Furthermore, monitoring and evaluation should also be intensive, assessing whether the desired teaching factory learning concept is being implemented effectively or not. So, in essence, the Education Office, as the technical supervisor, must monitor directly in the field more frequently, rather than solely relying on existing applications."*

It is explicitly stated that monitoring and evaluation to ensure accountability is not sufficient by solely monitoring existing applications. The Education Office as the technical supervisor and the Regional Financial Management Agency (BPKD) as the financial supervisor should frequently review the field directly to ensure that the implementation of the BLUD financial management model in SMK is aligned with its main objectives.

**Table 4. Financial Reporting Accountability Result**

Principle and Aspect	Question Topic/Substance	Implementation that takes place	Challenges encountered
Accountability: Financial Reporting	BLUD Financial Reporting	<ul style="list-style-type: none"> <li>- BLUD Revenue Treasurer and BLUD Expenditure Treasurer already have and understand the duties and responsibilities clearly related to BLUD financial reporting.</li> <li>- However, there is no good internal control system in practice in the field.</li> </ul>	There may be deviation in financial management because many payments are made in cash and the recording system at the cashier is still manual.

**Source: Data processed, 20234. Accountability of Organizational Structure and Job Descriptions of Management**

The clarity of the organizational structure, composition, and job responsibilities of SMK BLUD's management is crucial in implementing accountability principles. The management of SMK BLUD includes the School Principal as the BLUD leader, the Head of Administration Subdivision as the Financial Officer, the Vice Principals as Technical Officers, the Head of Production Unit, the Treasurer for Revenue and Expenditure, and the Internal Supervisory Unit. Each of these managers must have clear roles, job descriptions, and functions. An SMK BLUD with a clear organizational structure, composition, and job descriptions can instill trust in stakeholders, demonstrating that the SMK BLUD is accountable for every implementation of programs and activities involving stakeholder participation.

In SMKN 'X', the School Principal, as the BLUD leader, is assisted by four Vice Principals: the Vice Principal for Curriculum, the Vice Principal for Public Relations and Industry, the Vice Principal for Student Affairs, and the Vice Principal for Educational Facilities. Even before becoming a BLUD, there were already four Vice Principals, and their roles were strengthened accordingly after the transition. They were proposed and appointed as Technical Officers. The Vice Principal for Facilities and Infrastructure not only manages the school's assets that support teaching and learning activities but also oversees the assets of the business units. In SMKN 'X', there are two well-established business units, namely Ragoon Resto and Hotel Pradana. The Vice Principal for Curriculum not only manages the technical aspects of the curriculum and classroom teaching activities but also integrates the curriculum in the classroom with the teaching factory and handles the management of human resources in the business units. Meanwhile, the Vice Principal for Public Relations and Industry serves as a technical officer who greatly assists in managing the operational aspects of the business units and aligning them with the Industrial Partner. Additionally, there is a Vice Principal for Student Affairs who has been heavily involved in student-related matters, including the internal school organizations, serving as a technical officer responsible for marketing the services of the business units to the wider community.

Furthermore, the BLUD leader is supported by the Head of Administration and Finance Subdivision. They are proposed and appointed as the Financial Officer, but due to their background, they primarily focus on administrative

management, including coordinating the school's janitorial and security staff.

*"I believe that everyone is in the process of carrying out their tasks according to their new job descriptions. ... There are certain matters that need to be brought to me as the BLUD leader, such as the approval of documents like the Business Plan and Budget (RBA). However, for matters related to technical operational administration, they are usually handled by the Head of Administration Subdivision, allowing the BLUD leader to focus on school management activities." (ETI)*

For financial management, there is one educational civil servant serving as the Treasurer for National/Regional Budget (APBN/APBD), who was already in the position before SMK BLUD was established. Additionally, there is one educational civil servant serving as the Treasurer for BLUD Revenue and one educational staff member serving as the Treasurer for BLUD Expenditure, who joined in 2020 but were only officially appointed in 2021.

*"At that time, there were still several processes to go through because the accountants sent by the Department of Education were still CPNS (Civil Servants Candidate) who had to undergo Latsar training and Treasury training, as well as go back and forth to BPSDM for guidance on actualizing their CPNS duties. So, the process was quite lengthy, and during their CPNS status, I assigned them as financial staff to assist the teachers who were already appointed as Treasurers. At least, at that time, their performance greatly assisted us in financial management and reporting. When these two accountants were confirmed as 100% civil servants in February 2020, we began the process of proposing their appointment as BLUD Treasurers at the beginning of 2021." (ETI)*

This was because the individuals in question were initially CPNS, so while waiting to be inaugurated as 100% civil servants, they had to undergo a series of treasury training. Only after completing the training could they be proposed and officially appointed through the annual Kepgub (Governor's Decree). During this period, they were assigned as Assistant Treasurers, as the Treasury positions were previously held by teachers. Additionally, there is a Treasurer (Administrator)

for Goods. However, due to limited human resources in the Administration Subdivision, the Goods Administrator is still taken from the teachers.

Furthermore, there is a position for the Internal Supervisory Unit (Satuan Pengawas Internal or SPI), but in the four years since SMK BLUD was established, no one has occupied that position.

*"Until now, there is none. In fact, almost every year, I always inquire about this to the Department of Education as the technical supervisor. ... When it is included in the structure, it means that the position is needed. However, the absence of an internal supervisor is not a reason for me to not carry out the learning process optimally. However, we are also looking forward to having an SPI because this role is important to ensure that our operations comply with the applicable regulations. So, when there is an SPI, as the BLUD leader, I feel safer and more assured." (ETI)*

However, this position is included in the organizational structure regulated by the Governor of DKI Jakarta Province Regulation No. 381 of 2016 regarding the Formation, Organization, and Work Procedures of SMKN Mandiri. Article 18 states that the SPI membership consists of one Chairperson, Secretary, and Members, all of whom

must be civil servants with at least a three-year Diploma and meet certain criteria, such as being dedicated, serving as a role model, never being subjected to disciplinary punishment, never engaging in improper conduct, and having integrity. The Chairperson, Secretary, and Members of the SPI are appointed and dismissed by the BLUD leader, with a maximum term of two periods, each lasting three years. Article 19 also explains that the SPI, comprising the Chairperson, Secretary, and Members, serves as a team under the authority and responsibility of the SMKN Principal as the BLUD leader. The results of the team's supervision and recommendations for follow-up actions are collective outcomes. In carrying out their duties, the SPI Secretary is supported by a secretariat staff of up to two individuals, appointed by the SMKN Principal as the BLUD leader. The classic problem is that the Department of Education does not have excess qualified civil servants in other work units who can be rotated to the SPI of SMK BLUD. The most feasible solution would be to assign additional tasks to civil servants whose primary responsibilities are outside of SMK BLUD, but it needs to be further evaluated whether such a policy would be effective. It is necessary to conduct a deeper study, but the need for human resources in the field must be promptly addressed and followed up to ensure the smooth operation of SMK BLUD.

**Table 5. Accountability of Organizational Structure and Job Descriptions of Management**

Principle and Aspect	Question Topic/Substance	Implementation that takes place	Challenges encountered
Accountability: Organizational Structure and Job Descriptions of Management	Clarity of Organizational Structure and Job Descriptions of Management	<ul style="list-style-type: none"> <li>- There is a clear organizational structure and each manager has clear duties and responsibilities but has not carried out their duties optimally because the majority of managers are teachers whose main task is to teach.</li> <li>- There is no good internal control system in practice in the field due to the absence of personnel assigned to SPI.</li> </ul>	<ul style="list-style-type: none"> <li>- Teachers who are managers of BLUD SMK have increased their working hours, but cannot be recognized or equated with teaching hours that can be included in Dapodik as a condition of certification.</li> <li>- The administrator of goods is still held by the teacher because the existing education personnel do not meet the minimum education requirements.</li> <li>- BLUD management is incomplete without personnel assigned to SPI</li> </ul>

**Source: Data processed, 20235. Recommendations for Enhancing Transparency and Accountability**

Recommendations for enhancing transparency and accountability have been implemented by the management of SMK BLUD, at least through the first step of sending civil service staff involved in BLUD financial management to attend training programs. These include training for revenue treasurers, expenditure treasurers, and other relevant financial management duties. However, that alone is not sufficient. The SMK BLUD leadership encourages its staff to continuously update their knowledge of technology and information, including participating in discussions on WhatsApp groups with the Department of Education as the technical supervisor, as well as with Bappeda (Regional Development Planning Agency) and BPKD (Regional Financial and Asset Management Board) as financial supervisors. Secondly, in 2021, the VHP application system, funded by the Ministry of Education and Culture, was implemented to improve transparency and accountability in the Production Unit. Additionally, the SMK Center of Excellence program for 2021-2022 has been conducted, which includes industrial internships for students and provides teachers with opportunities to actively participate outside of school, enhancing their competencies and educational services. However, the more active role of the Department of Education as the technical supervisor is eagerly anticipated, as expressed by one of the interviewees:

*"In my opinion, regarding what the Department of Education of DKI Jakarta Province has done for SMK BLUD, it may be the optimal actions they have taken. However, I believe that continuous support*

*and guidance are necessary so that these fledgling initiatives do not falter." (ETI)*

Moreover, considering the current efforts to establish BLUD, out of the 73 existing SMKs, only 12 have been designated as BLUDs within a four-year period. Furthermore, not all SMK BLUDs are operating effectively. SMKN 'X' remains the best-performing school in BLUD management due to its well-supported human resources and adequate facilities.

*"We hope for improvement, and I believe it is possible. However, it is important to note that the target is not solely about quantity. Having a few well-performing schools with good quality is better than having many schools but none of them are on track." (ETI)*

Although I have only been here for two months, I have been familiar with SMKN 'X' for a long time. So, when I was assigned here, I needed some time to adjust and delve deeper into understanding SMKN 'X'. Of course, it is a process, but as a school principal with eight years of experience in another school (although not as prestigious as SMKN 'X'), I want to emphasize the improvement of students' competencies. That is the primary focus. Therefore, it is not only the academically gifted students who should enter the teaching factory, but every student should be facilitated to gain teaching factory experience, forming graduates who are truly competent and aligned with the needs of the industry.

**Table 6. Challenges encountered and Suggested Recommendations for each aspect**

Principle and Aspect	Challenges encountered	Suggested Recommendations
Transparency: Financial Management	<p>Programs and budgets that are prepared are not in accordance with the needs of the school because teachers are already busy teaching in class and are less willing to be involved in planning school programs and budgets.</p> <p>During 2019 until May 2023, the Governor Regulation on service tariffs No. 58 of 2019 was still used with a single tariff that made a 'loss' because the price of raw materials continued to rise</p>	<p>BLUD leaders must invite all school community members to preparation meetings and each party signs every proposed program and budget. In addition, monitoring and guidance from the Education Office is needed.</p> <p>Be active and contribute to help the problems faced by the Education Office so that the new Service Tariff Governor Regulation is issued immediately. The latest information is that the SPM has been issued: Pergub No. 9 of 2023 dated May 29, 2023</p>
Transparency: Human Resources and Organization Management	<p>The employees in the Production Unit are not yet professional because opportunities are given to fresh graduates from alumni who make this position a 'stepping stone' or while studying</p> <p>Minimum Service Standards (SPM) still refer to Pergub No. 88 of 2017 which is valid until 2019 only. There is no new Pergub yet, even though the preparation of SPM is very important to improve the quality of public services, provide certainty to service recipients and provide protection to service providers.</p>	<p>It is necessary to make a Kunis regulation and management of Pure Honor Employees (other than civil servants, PPK, KKI) who are placed in the production unit.</p> <p>Be active and contribute to the problems faced by the education office so that the new SPM regulation can be issued as soon as possible.</p>
Accountability: Financial Reporting	<p>There may be deviation in financial management because many payments are made in cash and the recording system at the cashier is still manual.</p>	<p>Clear SOPs need to be made and routine monitoring carried out by the Education Office.</p>
Accountability: Organizational Structure and Job Descriptions of Management	<ul style="list-style-type: none"> <li>- Teachers who are managers of BLUD SMK have increased their working hours, but cannot be recognized or equated with teaching hours that can be included in Dapodik as a condition of certification.</li> <li>- The administrator of goods is still held by the teacher because the existing education personnel do not meet the minimum education requirements.</li> </ul> <p>BLUD management is incomplete without personnel assigned to SPI</p>	<ul style="list-style-type: none"> <li>- The role of teachers in the management of BLUD SMK needs to be clarified and outlined in the Governor Decree.</li> <li>- Increasing the competence of Education Personnel so that they are ready to occupy the positions needed in BLUD management.</li> <li>- If the existing Education Personnel are not qualified, it is necessary to provide civil servants from the Education Office</li> <li>- The Education Office must meet HR needs for all positions in the Organizational Structure</li> </ul>

**Source: Data processed, 2023 CONCLUSION**

The challenges in implementing the principles of transparency and accountability in financial management and human resources (HR) in vocational schools (SMK) using the governance model of Regional Public Service Bodies (BLUD). In financial management, financial flexibility is given to SMK BLUD to enhance transparency and service to the community. Revenue from product/service offerings in the Production Unit does not need to be deposited into the regional

treasury, but it is reported periodically to the Revenue Treasurer of the BLUD. Sales transactions are conducted in cash and transferred to the BLUD revenue account. The Revenue Treasurer ensures proper recording through control measures. However, there are still operational issues related to the lack of tariff updates for services and legal regulations governing the selling prices of products/services. In HR management, SMK BLUD has the flexibility to recruit its own

employees outside of those provided by the Provincial Government of DKI Jakarta. Specialized employees are recruited to support the management of SMK BLUD in the Production Unit. Recruitment is done through publications, primarily targeting SMK alumni with opportunities to work while continuing their education. The recruited employees are given work contracts that outline their rights and obligations.

The challenges in implementing the principles of transparency and accountability include the lack of tariff updates, uncertainty in legal regulations, financial management that still relies on cash transactions, and the potential for deviations in recording and financial management. Additionally, HR management needs to consider transparency aspects in the recruitment process and the regulation of employee rights and obligations.

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