



## Self-Funding in State Vocational High Schools as Regional Public Service Agency: A Case Study

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Article Info	Abstract
<b>Article History</b> Received: December, 2024 Revised: May, 2025 Published: June, 2025  <b>Keywords:</b> Self Funding, Vocational High School, BLUD  Doi: <a href="http://dx.doi.org/10.23960/E3J/v8.i1.67-77">http://dx.doi.org/10.23960/E3J/v8.i1.67-77</a>	This article discusses self-funding in State Vocational High Schools with a focus on a case study of SMK Negeri 3 Wonosari which has the status of a Regional Public Service Agency (BLUD). The purpose of this study is to analyze how SMK with BLUD status manage funding from BLUD, the challenges faced, and the impact on the quality of vocational education. Through a qualitative and case study approach, this article explores the funding sources which include the School Operational Assistance Fund (BOS) and the Teaching Factory (TeFa) business unit. It also analyzes the impact of the change in status to BLUD on the school's financial and operational management. The results show that while there is flexibility in fund management, the main challenges are related to accountability and administration. This article is expected to provide insights for other SMK managers and related parties in managing a more independent and sustainable SMK BLUD in the future.

### INTRODUCTION

Vocational education, especially at the Vocational High School level, has a very important role in producing skilled and ready-to-use graduates (Yoto, 2018). Vocational education institutions need to adjust the curriculum and learning process to align with industry needs (Maruanaya & Hariyanto, 2021). In facing increasingly complex global challenges, it is important for vocational schools to optimize available resources, including through self-funding models. Self-funding is a relevant issue in education (Tanner et al., 2017) management in the era of regional autonomy, which is the delegation of authority to the regions as an effort to represent the interests and aspirations of the community. One of the efforts to realize the independence of SMK funding is from being a work unit of the local government to being based on a Regional Public Service Agency (BLUD) (Masjhur & Karnati, 2022; Sucipto et al., 2020; Werdiningsih et al., 2021).

The implementation of BLUD status provides more flexibility in budget management (Fadila & Safriansyah, 2022; Saragih et al., 2024), so that SMK can manage funds more efficiently. Schools can rely on various funding sources, such as School Operational Assistance Fund (BOS), budgets from local governments (BOSDA), and independent income from various commercial activities, in this case, for example, the business results of school units such as teaching factories (Susisanti et al., 2022; Wulandari & Sudiyatno, 2018), as well as other funding sources such as Corporate Social Responsibility (CSR) or grants from third parties (Patras et al., 2019). With the BLUD model, schools can improve the quality of education, facilities, and curriculum development relevant to industry needs, while serving as additional income for schools. Self-funding in SMK, is essential to create sustainability and quality education (Sucipto et al., 2020; Werdiningsih et al., 2021). In line with the rapid development of the industrial world, vocational education must be able to adapt to these needs. More flexible funding sources allow SMKs to be more independent in managing operations and developing facilities and competency-based curriculum.

There are challenges in having BLUD status and an independent funding model. It requires effective principal leadership, good stakeholder involvement, and transparency and accountability in financial management (Auliya & Firmanto, 2020; Susisanti et al., 2022; Rianti, 2021; Puspita, 2024). Funding from business units such as teaching factories must be managed wisely so that it can have a positive impact on improving the quality of education in SMK. In addition, collaboration with industry and third parties

is also very important in strengthening the sustainability of the self-funding model in SMK (Patras et al., 2019).

Thus, the self-funding model is a very relevant alternative to overcome the limited funds that have been dependent on the government. Education funding in Indonesia relies heavily on government funds, such as BOS funds, which are often insufficient to meet all school operational needs. This dependence on government funds is a challenge, especially for schools in budget-constrained regions. In addition, schools must be able to adopt curriculum changes and competency demands from the growing industrial world, which requires significant funding (Aryawan, 2023). Therefore, self-funding is an important solution for SMKs to improve the quality and relevance of education (Gunadhi et al., 2019) through business units managed by schools.

In vocational education, especially in SMK, the need for facilities and equipment that are in line with industry standards is very high (Hariyanto, 2021). Therefore, self-funding is a necessary solution to ensure that SMKs can continue to develop quality education facilities and services (Gunadhi et al., 2019). The ability of SMKs to generate independent funding sources is key in realizing the independence and competitiveness of vocational education institutions. Through business units such as teaching factories, schools can provide opportunities for students to be directly involved in production activities that are in accordance with their fields of expertise, while at the same time obtaining additional income to support school operations. Self-funding through teaching factories allows SMKs to have better resources to meet the educational needs and competency development of students.

Therefore, this study aims to analyze the implementation of the self-funding model in public SMK that have obtained BLUD status. This case study is expected to provide an overview of the implementation practices, challenges, and impacts of implementing a self-funding model in BLUD SMK.

## **METHODS**

This research used a qualitative approach with a case study design. Case study design is qualitative research that seeks to find meaning, investigate processes, and gain a deep understanding and understanding of individuals, groups, or situations (Emzir, 2010). Thus the selection of a case study approach in this qualitative research is very appropriate to reveal the process of implementing BLUD at SMK N 3 Wonosari. Data collection was carried out through in-depth interviews with several related parties, observation, and document study. The participants in this study were the principal, vice principal, teachers, and financial administration staff at SMK N 3 Wonosari with BLUD status.

The collected data were then analyzed to identify patterns and main themes related to the implementation of the self-funding model at SMK N 3 Wonosari. SMK N 3 Wonosari was established as a BLUD SMK based on the Decree of the Governor of the Special Region of Yogyakarta Number 260/KEP/2020 which was approved on September 7, 2020. It is the first school to have BLUD status in Gunungkidul Regency, Yogyakarta Special Region.

## **RESULTS AND DISCUSSION**

### **A. Result**

The source of funding at SMK N 3 Wonosari consists of several components, namely from the School Operational Assistance Fund (BOS) received from the central and regional governments. In addition, SMK N 3 Wonosari has independent income from business units or teaching factories. School committee contributions also still exist with a voluntary donation scheme.

School financial management is carried out through the preparation of an annual budget that is prepared in a participatory manner involving all stakeholders. Financial management is conducted transparently and accountably by involving the school committee in decision-making. School financial management is carried out through the preparation of an annual budget that is prepared in a participatory manner involving all stakeholders. Financial management is done transparently and accountably by involving the school committee in decision-making.

Based on the results of the interviews, the support funds from the government in the form of School Operational Assistance are used to finance school operational activities, which include routine operational funding, student learning and activities, teacher training and development, maintenance of facilities and infrastructure, and support for poor students. BOS funds are not allowed for activities that

do not directly support education, payments to certain parties, personal financing, and large investments. Some of these reasons are also one of the school's considerations for applying to become a school with BLUD status.

### **Implementation of SMK BLUD**

SMK N 3 Wonosari obtained BLUD status since September 7, 2020. The purpose of granting BLUD status is to provide flexibility in financial management and school operations, so that SMK N 3 Wonosari can optimize its resources. With BLUD status, SMK N 3 Wonosari can manage funds independently and allocate funds for strategic school development programs, such as developing facilities and infrastructure, improving the quality of learning, and improving services to students.

Based on interviews and observations with related parties, SMK N 3 Wonosari's sources of income apart from the APBD (BOSDA) also come from product sales, services, and venue rental. Some of the services run by BLUD at SMK N 3 Wonosari include laundry services run by the teaching factory of the hospitality department, catering, and bakery run by Esaga Edu Bakery in this case is a product of the teaching factory of the culinary department. In addition, the engineering department offers CCTV installation services, running text assembly, and electronic device servicing.

**Table 1.** Business Units that become BLUD sources at SMK N 3 Wonosari in 2023

No	Competency	Business Unit
1	Catering / Culinary	Esaga Edu Bakery (catering and bakery)
2	Hospitality	Esaga Laundry (Laundry service)
3	Mechatronics engineering, industrial electronics engineering	CCTV installation services, running text assembly, and electronic device services.

The revenue management mechanism is carried out in an integrated manner involving several parties, namely the deputy principal for financial affairs, the head of administration, the revenue treasurer, the expenditure treasurer, and the head of the business unit that generates revenue. SMKN 3 Wonosari forms teams such as the planning team to determine budget allocations, the financial management team responsible for recording and reporting income, and the teaching factory management team that manages business units according to the school's expertise program. Funds obtained from the results of services and product sales go into the BLUD account and are managed independently without being bound by the APBN / APBD. The use of these funds is to finance school operational activities, investment, and school program development.

With BLUD status, SMK N 3 Wonosari is given the flexibility to manage revenues generated from linear business units such as Esaga Edu Bakery, Esaga Laundry, and technology installation services. This income does not need to be directly reported to the government, so that schools can utilize it independently to support the operation or development of school facilities. This is in line with research (Gunadhi et al., 2019) which states that school financial management must be carried out transparently and accountably by involving all relevant parties.

The application of BLUD status in terms of administration will provide clarity in the planning, budgeting, reporting and accountability processes carried out by schools in the current year (Hariyanto, 2021). Planning and budgeting in BLUD uses RBA as a guide, which contains revenue projections and detailed expenditure details down to the object level of expenditure. The preparation of the business plan and budget (RBA) is carried out at SMK N 3 Wonosari with the process as shown in Table 2.

**Table 2.** SOP for the Preparation of Business and Budget Plans (*RBA*) which are accommodated in the Work and Budget Plan (*RKA*)

PROCEDURE DESCRIPTION	EXECUTOR				STANDARD QUALITY			Description
	Education, youth and sports office DIY	Principal	head of administration	Program Developer and Head of Study Program	Requirements and Completeness	Time	Output	
1	2	3	4	5	6	7	8	9
1. Submission of information related to the preparation of <i>RBA / RKA</i>					Circular/notification letter	1 day	Dissemination of information	-
2. Coordinate the preparation of <i>RBA</i> , deliver technical instructions					Technical guidelines and proposal format	1 day	Implementation of coordination	-
3. Preparation of <i>RBA</i> Revenue and Expenditure and <i>ANGKAS</i> proposals according to predetermined formats and provisions					Proposal documents, computer/pc, internet network	2 days	Draft <i>RBA</i> proposal	-
4. Submission of proposal and <i>RBA</i> and <i>Angkas</i>					Proposal document, computer/pc, internet network	1 day	Draft <i>RBA</i> proposal	-
5. Verification of <i>RBA</i> and <i>Angkas</i> proposal documents					Proposal document, computer/pc	1 hour	Draft <i>RBA</i> proposal	-
6. Preparation of complete <i>RBA</i> and <i>Angkas</i> proposal documents					<i>RBA</i> document, computer/pc, printer	2 hours	Draft <i>RBA</i> completeness document	-
7. Verification of completeness of <i>RBA</i> and <i>Angkas</i> proposal documents					<i>RBA</i> document, stationery	1 hour	<i>RBA</i> completeness document that has been verified	-
8. Authorize and instruct the submission of proposed <i>RBA</i> and <i>Angkas</i> documents					<i>RBA</i> document, stationery	30 minutes	<i>RBA</i> Proposal Document	-
9. Delivery of <i>RBA</i> to BPKA with introduction from Secondary Education Center					<i>RBA</i> document	1 day	<i>RBA</i>	-

The use of RBA as the basis for budget management makes school financial management more systematic and directed compared to RKAS. In terms of reporting and accountability, schools with BLUD status no longer prepare integrated financial reports as a form of accountability for the use of government allocation funds. To improve accountability and transparency, schools with BLUD status are required to compile and report the results of their financial management in seven types of financial reports that have been determined.

BLUD revenue is obtained from school teaching factory products. Schools can maximize their potential to help school operations that cannot be fulfilled from government funds. With BLUD status, schools can also serve the community without being hampered by the use of funds. Schools can conduct business activities by producing and selling the results to internal schools and communities as school service income. Thus, schools can further develop their potential and improve services to the community.

Based on the results of interviews, the percentage of the contribution of BLUD revenue at SMKN 3 Wonosari to operational financing in this school has not had much effect because school operations are sufficient from APBD and BOS funds. While the revenue from this BLUD focuses on the production operations of each department and improving services to the community.








The process of preparing and submitting the accountability of the BLUD treasurer (revenue) at SMKN 3 Wonosari is carried out in accordance with standard operating procedures as shown in Table 3. Table 4 presents the sources of income or revenue obtained from existing business units at SMKN 3 Wonosari.

**Table 4.** Source of Revenue for BLUD SMK N 3 Wonosari Year 2023

No	Description
<b>1</b>	<b>Services</b>
<b>a</b>	Use of canteen business premises
<b>b</b>	Edotel service
<b>c</b>	Sales of "esaga" culinary products
<b>d</b>	Sales of industrial electronics products
<b>e</b>	Sales of mechatronics products
<b>f</b>	Laundry service
<b>g</b>	Audio video service
<b>h</b>	Use of assets for audio video services
<b>i</b>	Room utilization
<b>j</b>	Computer lab utilization
<b>2</b>	<b>Grants</b>
<b>3</b>	<b>Cooperation result</b>
<b>4</b>	<b>APBD</b>
<b>5</b>	<b>Other legal BLUD revenues</b>
<b>a</b>	Use of culinary practice room
<b>b</b>	Use of culinary serving practice room
<b>c</b>	Use of hospitality practice room








The BLUD financial management mechanism includes four main flows, namely the budget flow through the preparation of RBA, the flow of revenue (income), the flow of expenditure (expenditure), and the flow of accounting (reporting). The flow of expenditure or expenditure involves the recording process carried out by the expenditure treasurer, starting from the submission stage, disbursement, to the realization and accountability of BLUD expenditure. Revenue received from BLUD sources is mostly used for the operation of these business units and improving services to the community. Table 5 presents the Standard Operating Procedure for the preparation and submission of BLUD Expenditure Treasurer accountability.

Table 3. SOP for Preparation and Submission of BLUD Revenue Treasurer Accountability

PROCEDURE DESCRIPTION	EXECUTOR					STANDARD QUALITY			Description
	Education, youth and sports office DIY	Principal	head of administration	Assistant Revenue Treasurer	Head of Study Program	Requirements and Completeness	Time	Output	
1	2	3	4	5	6	7	8	9	10
10. Preparation of Revenue Receipt Accountability Report in one month						computer stationery	1 hour	Accountability Report	-
11. Verification of Revenue Accountability Report documents						stationery	1 hour	Accountability Report	
12. Ratification and making an introduction to the Revenue Accountability Report						stationery	1 day	Accountability Report	-
13. Sending the Revenue Accountability Report document to the Education, Youth and Sports Office DIY						stationery	1 hour	Accountability Report	-

Source: School Documentation

**Table 5.** SOP For The Preparation And Submission Of *BLUD* Expenditure Treasurer Accountability

PROCEDURE DESCRIPTION	EXECUTOR					STANDARD QUALITY			Description
	Education, youth and sports office DIY / Financial and Asset Management Agency/ inspectorate	Principal	Head of administration	Assistant Expenditure Treasurer	Head of Study Program	Requirements and Completeness	Time	Output	
1	2	3	4	5	6	7	8	9	10
1.Preparation of <i>BLUD</i> Expenditure Accountability Report in one month						computer stationery	1 hour	Accountability Report	-
2.Verification of <i>BLUD</i> Expenditure Accountability Report documents						stationery	1 hour	Accountability Report	
3.Ratification and making an introduction to the <i>BLUD</i> Expenditure Accountability Report						stationery	1 day	Accountability Report	-
4.Delivery of <i>BLUD</i> Expenditure Accountability Report documents						stationery	1 hour	Accountability Report	-

Source: School Documentation

Table 6 presents the business unit expenditure items that occur at SMK N 3 Wonosari.

**Table 6.** BLUD Expenditure Post SMK N 3 Wonosari Year 2023

No	Description
<b>1</b>	<b>OPERATING EXPENDITURE</b>
	<b>Goods and Services Expenditure</b>
a	Food and beverage expenditure at education service facilities
b	Honorarium for speakers or discussants, moderators, hosts, and organizers
c	Rental expenditure for meeting venue buildings
d	Maintenance expenditure for workplace buildings-education buildings
e	Expenditure on fuel and lubricants
f	Expenditure for gas cylinder filling materials
g	Expenditure for other materials
h	Expenditure on tools/materials for office activities-office stationery
i	Expenditure on Tools/Materials for Office Activities-Printing Materials
j	Expenditure on Tools/Materials for Office Activities-Computer Materials
k	Expenditure on Equipment/Materials for Office Activities-Office Furniture
l	Natura and Feed-Natura Expenditure
	<b>Other Expenditures</b>
<b>2</b>	<b>CAPITAL EXPENDITURE</b>
	<b>Other Asset Expenditures</b>
a	Capital Expenditure for <i>BLUD</i> Equipment and Machinery

Source: School Documentation

The reporting process of SMKs with BLUD status in the Special Region of Yogyakarta (DIY) including SMK N 3 Wonosari is carried out in accordance with the applicable BLUD financial management guidelines. Financial reports are prepared based on the Business and Budget Plan (RBA), which is the main reference in planning and implementing financial management. The types of reports that must be prepared include seven types, namely the Budget Realization Report, Balance Sheet, Operational Report, Cash Flow Statement, Statement of Changes in Excess Budget Balance, Notes on Financial Statements, and Performance Report. The school finance team, involving the treasurer and BLUD manager, is responsible for recording all financial transactions in accordance with government accounting standards. These financial reports are then submitted to the DIY Education, Youth and Sports Office, the Financial and Asset Management Agency, the Regional Finance and Asset Agency for verification, and audited by the DIY Regional Inspectorate to ensure accuracy and transparency. Audit results from the Regional Inspectorate also serve as evaluation material to improve financial management in the following period. This reporting process is designed to ensure that the financial management of SMK BLUD is accountable and transparent, supporting the achievement of educational service objectives independently and professionally.

As a form of increasing efficiency, SMK N 3 Wonosari uses digital applications or systems provided by the government to facilitate the preparation of reports, namely using the Regional Government Information System (SIPD) developed by the Ministry of Home Affairs to support digital regional financial management.

## **B. Discussion**

### **Impact of the Change in Status to SMK BLUD**

The change in status to SMK BLUD at SMK Negeri 3 Wonosari has had a significant impact on the financial management and funding model of the school. Previously, the school was more dependent on allocated funds from the government, but with the transition to BLUD status, the school is given greater flexibility in managing finances. The structured management system through the Business and Budget Plan (RBA) allows SMK Negeri 3 Wonosari to plan and allocate funds more efficiently in accordance with the needs and educational objectives that have been set. It also optimizes the use of existing resources, both in terms of revenue generated from business units and the use of budgets for student competency development.



Another positive impact is increased accountability and transparency in financial management. With BLUD status, SMK Negeri 3 Wonosari is required to prepare periodic financial reports, including seven types of reports that have been determined. This reporting process not only aims to fulfill administrative obligations, but also to ensure that the funds used are in accordance with their allocation, provide clear information to stakeholders, and increase public trust in school performance. It also supports the development of an increasingly efficient and work-oriented industry-based learning system.

However, this change in status also brings new challenges, especially in terms of managing business units in the school. To support self-funding, SMK Negeri 3 Wonosari must ensure that the business units run by each competency, such as culinary services, mechanical engineering, and hospitality, can generate optimal income. Therefore, there needs to be careful management regarding the efficient utilization of facilities, human resources, and operational systems so that these business units can support the financial sustainability of the school without reducing the quality of education provided to students.

### **Challenges Faced Due to the Change in Status to SMK BLUD**

The change in status of SMK Negeri 3 Wonosari to a Regional Public Service Agency (BLUD) poses challenges in more complicated financial management. The transition from a conventional financial system to a BLUD-based system requires schools to better understand flexible and transparent financial management. This process requires adapting to stricter rules on accountability and transparency, which require more detailed and structured budget management and financial reporting. Schools need to update systems and procedures to support recording and reporting in line with government standards.

Another challenge comes from the management of business units that are a source of income for the school. Business units such as catering, hospitality and mechatronics engineering must be run with a sustainable and professional business approach. If business management is not optimal, it can disrupt the balance between business and education activities. Therefore, an appropriate marketing strategy is needed so that these business units continue to grow and make a positive contribution to school finances (Nada et al., 2022).

In addition, significant challenges arise from the need to increase the capacity of human resources (HR) at SMK Negeri 3 Wonosari. Teachers and education personnel must attend specialized training to be able to manage BLUD finances effectively. They also need to have skills in managing the business units to run more efficient and professional operations (Ratnawati & Susilowati, 2023). Without HR capacity building, the school risks facing difficulties in optimizing its BLUD status, which in turn could affect the quality of education and services provided to students.

## **CONCLUSIONS AND SUGGESTIONS**

### **A. Conclusion**

The transformation of SMK Negeri 3 Wonosari into a Regional Public Service Agency (BLUD) has a significant positive impact on financial management and improving the quality of education. With BLUD status, schools can more freely manage revenues and expenditures, especially through business units operated in accordance with expertise competencies. The revenue generated can be directly allocated to support educational activities and improve learning facilities. In addition, BLUD status also increases the transparency and accountability of financial management, which supports trust from related parties.

However, this change in status also presents a number of challenges that need to be addressed. The main challenge is the complexity of managing finances in accordance with stricter regulations and ensuring that all budget management procedures and financial reporting are effective. Managing a more autonomous business unit also requires a good business strategy to support educational activities and generate sustainable income. If business unit management does not run smoothly, the balance between education and business activities can be disrupted.

Another challenge is the limited capacity of human resources trained in managing BLUD status. Teachers and education personnel at SMK Negeri 3 Wonosari need to attend training to master the principles of BLUD financial management and skills in managing business units. Without this capacity building, schools will face difficulties in optimizing the implementation of BLUD status, which in turn can affect the quality of education and the sustainability of school programs. Therefore, increasing the

capacity of human resources is essential for the successful implementation of BLUD status at SMK Negeri 3 Wonosari.

## **B. Suggestion**

Schools that obtain BLUD status can continue to strengthen collaboration with business and industry to ensure the relevance of business units and Teaching Factory (TeFa) based learning. In addition, it is necessary to increase the capacity of educators in BLUD-based financial management, as well as the utilization of information technology to simplify the reporting process. Integrating entrepreneurial skills in the curriculum more deeply will also help students not only understand, but also contribute to the sustainable management of the business unit.

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