

ABSTRAKSI

Konsep Badan Layanan Umum Daerah (BLUD) pada Sekolah Menengah Kejuruan (SMK) berawal dari dorongan pemerintah untuk SMK lebih mandiri, inovatif, kreatif dan produktif. Melalui program revitalisasi SMK dan bantuan *teaching factory*, diharapkan mampu mendorong SMK menjadi BLUD. Munculnya Peraturan Menteri Dalam Negeri Nomor 79 Tahun 2018 tentang Badan Layanan Umum Daerah memberikan peluang yang besar kepada SMK Negeri untuk menerapkan pola tata kelola BLUD di bawah pembinaan pemerintah daerah melalui dinas terkait. Persyaratan utama bagi SMK menjadi BLUD adalah bagaimana sekolah mampu menjalankan tata kelola *Good School Governance (GSG)* yang akuntabel dan transparan. Penelitian ini bertujuan untuk menganalisis bagaimana pola pengelolaan dan pengaruh penerapan Badan Layanan Umum Daerah (BLUD) terhadap peningkatan kinerja pada Sekolah Menengah Kejuruan (SMK) di Provinsi Daerah Istimewa Yogyakarta, khususnya di SMKN 6 Yogyakarta, SMKN 3 Wonosari, dan SMKN 1 Sewon. Penelitian ini menggunakan metode penelitian kualitatif deskriptif dengan menggunakan sumber data berupa pengamatan, wawancara, dan dokumen pendukung. Informan dalam penelitian ini adalah tim pengelola BLUD pada tiga SMK Negeri yang sudah mengimplementasikan BLUD di Provinsi D.I. Yogyakarta. Penelitian pengelolaan BLUD pada SMK dilakukan berdasarkan analisis atas implementasi BLUD di SMK Negeri dengan menggunakan analisis 8 (delapan) prinsip dalam *Good School Governance (GSG)* yaitu transparansi, akuntabilitas, pertanggungjawaban, kemandirian, keadilan, partisipasi, efektif efisien, dan *consensus oriented*. Hasil penelitian menunjukkan bahwa pengelolaan badan layanan umum di SMKN 6 Yogyakarta, SMKN 3 Wonosari, dan SMKN 1 Sewon telah menerapkan prinsip-prinsip *good school governance* dengan baik pada setiap aspek yang ada di dalamnya, sehingga mampu meningkatkan kinerja sekolah. Salah satu kendala yang dihadapi dalam pengelolaan BLUD di SMK adalah fleksibilitas yang diberikan tidak diterapkan secara optimal. Pentingnya dukungan dari stakeholder terkait dan penyempurnaan pola pengelolaan keuangan BLUD yang lebih fleksibel, perlu dilakukan dalam rangka optimalisasi pengelolaan BLUD dan peningkatan kinerja pada SMK Negeri di Provinsi Daerah Istimewa Yogyakarta.

Kata Kunci: Badan Layanan Umum Daerah (BLUD), Sekolah Menengah Kejuruan (SMK), Kinerja Sekolah, Good School Governance (GSG), Analisis Pengelolaan BLUD-SMK.

ABSTRACT

The concept of the Regional Public Service Agency (BLUD) in Vocational High Schools (SMK) originated from the government's encouragement to make SMKs more independent, innovative, creative, and productive. Through the vocational revitalization program and teaching factory, it is hoped that it will be able to encourage SMK to become a BLUD. The emergence of Minister of Home Affairs Regulation Number 79 of 2018 concerning Regional Public Service Bodies provides a great opportunity for State Vocational High Schools to implement BLUD governance patterns under the guidance of local governments through related agencies. The main requirement for a SMK to become a BLUD is how the school can implement Good School Governance (GSG) accountable and transparent. This study aims to analyze how the management pattern and the influence of the implementation of the Regional Public Service Agency (BLUD) on improving the performance of Vocational High Schools (SMK) in the Province of the Special Region of Yogyakarta, especially at SMKN 6 Yogyakarta, SMKN 3 Wonosari, and SMKN 1 Sewon. This study uses descriptive qualitative research methods using data sources in the form of observations, interviews, and supporting documents. The informants in this study were the BLUD management team at three State Vocational High Schools that had implemented BLUDs in the DI Yogyakarta Province. Research on the management of BLUDs in Vocational High Schools was conducted based on an analysis of the implementation of BLUDs in State Vocational High Schools using an analysis of 8 (eight) principles in Good School Governance (GSG), namely transparency, accountability, responsibility, independence, fairness, participation, effective efficiency, and consensus-oriented. The results showed that the management of public service agencies at SMKN 6 Yogyakarta, SMKN 3 Wonosari, and SMKN 1 Sewon had applied the principles of good school governance well in every aspect in it, to improve school performance. One of the obstacles faced in the management of BLUDs in SMK is that the flexibility provided is not applied optimally. The importance of support from relevant stakeholders and improvement of BLUD financial management patterns that are more flexible, need to be carried out in the context of optimizing BLUD management and improving performance at State Vocational Schools in the Special Region of Yogyakarta.

Keywords: *Regional Public Service Agency (BLUD), Vocational High School (SMK), School Performance, Good School Governance (GSG), Management Analysis of BLUD SMK.*