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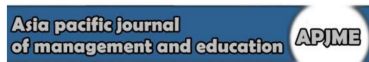
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Implementation of Public Service Agency for Good University Governance

Selvi[1], Umin Kango[2]
Universitas Negeri Gorontalo[1,2]
Jl. Jend. Sudirman No.6, Dulalowo Tim., Kota Tengah, Kota Gorontalo, Gorontalo 96128
Correspondence Email: rizan@ung.ac.id

ABSTRACT

This study aims to analyze the extent to which the implementation of the concept of Public Service Agency at Gorontalo State University to realize its Good University Governance, and to determine the policy/model/framework of its management under the agency mandate. This study population is the heads in the work units of Gorontalo State University, such as vice chancellors, deans, vice deans, heads of institutions, heads of main offices, and several lecturers and or employees. This study used all populations as the samples and the descriptive statistical approach for its data analysis. The findings contended that all stakeholders of State University of Gorontalo generally understood the implementation of Public Service Agency for Good University Governance.

Keywords: BLU Work Unit, Good University Governance (GUG), Public Service Agency (BLU)

INTRODUCTION

The establishment of a state-owned legal entity in 2000 requires a legal framework to allow the autonomy program to effectively improve higher education governance by measurable accountability. In accordance with the mandate of Law no. 20 of 2003 concerning the National Education System, several programs to improve governance, accountability, and the public image of higher education are implemented through the preparation of operational legal instruments to achieve the status of higher education legal entities as the most optimal, accountable form of autonomy, and with a particular emphasis that educational institutions are non-profit. As part of the transition to legal and independent higher education institutions, the government encourages state universities including Gorontalo State University to establish public service agencies (BLU) for more effective and efficient financial management.

Globally, the tendency of higher educations is ideally characterized their Good University Governances (GUGs). They focus on organizational goals and outcomes for the community and service users. They carry out their functions and roles clearly and effectively, and promote the values of the entire organization. They obtain information, decisions, and manage risks in a transparent manner. In addition to competency and capacity effective development for all university managers, they involve all stakeholders and improving real accountability (Chartered Institute of Public Accountancy, 2004).

Basically, GUG is the arrangement of the organizational structure, 'business' processes, as well as programs and activities in a plan to pursue clear goals by paying attention to several principles. Tamim (n.d.) proposed the principles of GUG, including transparency,

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accountability (to stakeholders), responsibility, independency (in decision making), fairness, quality assurance and relevancy, effectivity and efficiency, and non-profit.

The government has full responsibility for the implementation of higher education in Indonesia to create competitive human resources. Therefore, the government, with all its authorities, issued a policy of full autonomy for several state universities in Indonesia. The issuance of Government Regulation Number 23 of 2005 as amended in Government Regulation Number 74 of 2012 concerning Public Service Agencies is an answer to its responsibility for their administration accountability for the public. As a BLU Work Unit, Gorontalo State University is supposed to entirely develop the GUG concept, to ensure its global competitiveness.

However, several universities have been troubled with various problems in the implementation. Firstly, the transformation from a pure bureaucratic work unit to a public unit agency is not followed by excellent change management. In addition to lack of political will of higher education leaders, old mindset of internal stakeholders' culture is another important matter. The non-integrated system between the old institutional system and the BLU demand system gets in the way of the system. Furthermore, almost all employees, both campus management, lecturers, and administrative staff are still bureaucrats, rather than entrepreneurial bureaucrats. Universities with BLU mandate simply focuses on the BLU financial pattern, and fail to transform the overall management system. At last, idle assets have not been optimally utilized as economic assets, Preliminary observations and discussions reveal major various understandings and implementations of BLU concept among the universities as they have no uniform implementation of higher education governance, either institutional governance or financial management. This arises the question to what extent the BLU concept is implemented at Gorontalo State University.

Thus, this paper aims to investigate to what extent Public Service Agency concept is implemented at the university to realize its Good University Governance, and to determine the policy / model / framework of its management under the agency mandate.

The Concept of Good University Governance
Governance has been commonly accepted as an important component of sustainable and equitable development along with its various definition. Edwards (2000) defined governance is organization's directions, processes, and structures to strive for its goals. Etymologically, the word governance is from old French *gouvernance* meaning control and a state of being governed (Syakhroza, 2005), or Latin *gubernare*, or Greek *kybernan* meaning to steer, guide or govern (Iqbal & Lewis, 2009). Governance refers to all government processes, either by government, markets, or networks, either in family, ethnicity, organizations, or territories, either through law, norms, power or language. Governance is a highly contextual concept the theory and definition of which depend on the context (Carrington et al., 2008). It has various terminologies, such as monetary governance, economic governance, public governance, corporate governance (Iqbal & Lewis, 2009).

According to Syakhroza (2005: 23), there are three components of good governance, including structure, mechanisms and principles. All three are system tools running as a unit. Good governance requires eight basic characteristics, including participation,

consensus oriented, accountability, transparency, responsiveness, effectiveness and efficiency, equality and inclusiveness, and law enforcement. Originally, the concept of good governance appeared at the corporate level. However, international donor agencies have developed the concept, since last decade, into a concept for a broader context used as a basis for developing new concepts for certain institutions by adopting the basic principles. One of the derivative concepts concerns about the corporation arrangement, namely good corporate governance, which is actually an improvement from the principles of traditional corporate governance which, essentially, is the inspiration of recent concept of good governance.

According to Indrajid and Djokopranoto (2006), the higher education comprising universities, currently facing various challenges, including management, teaching and learning process, value education, and other challenges, such as the development of information technology allowing them to be global universities. Another tough challenge is internet-based learning which promises a new model for mastery of knowledge.

Within the context of a university, as discussed in this study, governance relates to the decision making of a university (Mackey, 2011). Three dimensions of decision making that apply in general for organizational management include "for whom", "by whom", and "by what resources (to whom)" decisions are made (Iqbal & Lewis, 2009). Good university governance includes systems, organizational structures and mechanisms to ensure the management of institutions in a transparent and accountable manner and developed based on moral values, ethics, integrity and academic norms. It provides the answers of "for whom" and "by who" university decisions are made. Good university governance is a behavior, or a method to optimally utilize all its potentials and elements to achieve preset visions and missions, and to determine "to whom" the resource accountability must be devoted.

Some experts assume accountability as the central issue of governance (Gayle et al, 2003; Carrington et al, 2008; Iqbal & Lewis, 2009) and liken it to different sides of the same coin. Accountability is related to who is accountable, to whom, how and for what it is accountable (Perks, 1993). If associated with good university governance, accountability leads to the question of who is accountable to control the university and how the control mechanism achieves accountability.

Within university context, accountability is divided into two dimensions; internal-external dimension, and financial and academic dimension. External accountability is university's obligation to supporters and donors. Internal accountability relates to how different parties in the university properly perform to achieve the mission and how they improve the quality of its activities within the units and individual levels. Financial accountability is university's obligation to report how resources are spent. Academic accountability is university's obligation to report its teaching and learning activities (Stensaker & Harvey 2011).

The very basic principles of good governance remain relevant to apply. A higher education institution must fulfill the principles of participation, consensus orientation, accountability, transparency, responsiveness, effectiveness and efficiency, equality and inclusiveness, and law enforcement / supremacy. What make differences are the values and goals inspiring them. These managerial principles are necessary to be applied to

support the basic functions and objectives of higher education. Other differences are stakeholders' implementation of education and higher education.

Good university governance, originally, has no standard concept for its application, except for its basic managerial principles. The application may vary, depending largely upon the conditions and beliefs of a nation or a society. For instance, good university governance in the United States is usually implemented by giving full autonomy in academics, management, and financing, as long as the institutions can be held accountable. As a consequence, the influence of the government is relatively weak and the authority of the executive manager and board of a university becomes stronger. In most European countries, good university governance is implemented by granting autonomy for academic confined to its management and finance allowing state's considerable influence in its management.

The Concept of Work Units of Government Public Service Agencies

According to the Minister of Finance Regulation Number 119 / Pmk.05/2007, concerning administrative requirements in proposing and determining work units of government agencies to implement financial management, government agencies work units refer to offices or work units within the central government as a budget/goods user or proxy of budget/goods user. State Ministries/Institutions deals with the state ministry/government agencies led by ministers/heads of institution who are responsible for BLU field of duties. Minister/head of institution signifies official who is responsible for the field of BLU duties at a state ministry/institution concerned.

Government Regulation No. 74 of 2012 Article 1 defines a Public Service Agency (BLU) as an agency within the government established to provide services to the community by providing goods and or services which are sold without prioritizing profit, based on the principles of efficiency and productivity. Paragraph 2 explains that institutions receiving the mandate as BLU Work Units may flexibly manage their finances to apply healthy business practices, improve services to the community, advance public welfare and educate the nation's life, as an exception and provision of state financial management in general.

RESEARCH METHOD

This study is descriptive quantitative with a survey as its instrument. Bungin (2001: 48) stated that descriptive research writing aims to describe, summarize various conditions, situations or variables arising in the community as the object of research. Widayat (2004: 36) argued that descriptive research aims to explain the characteristics of a phenomenon, and provide the answer for what, who, when, and why. Indriantoro and Supomo (1999: 88) stated that a descriptive research explains the characteristics of a phenomenon as the basis for decision-making, to explain relevant aspects. It helps researchers to explain the characteristics of the subject under study, and examine various aspects of a particular phenomenon. Thus, this study describes the governance patterns, components and the internal stakeholders' understanding of Public Service Agency concepts and principles.

This study's population are heads of work units in Gorontalo State University, such as vice chancellors, deans, vice deans, heads of institutions, heads of main offices, and

several lecturers and / or employees. The number of samples were determined by a census, signifying that all populations were used as research samples.

This study mostly demands quantitative and qualitative data compiled from the results of interviews with several informants. This study obtained its main data from primary data sources collected and issued by one person. This implies that the researchers assisted by several teams went into the field to distribute the questionnaires.

To obtain the data needed in this study, we have carried out a survey with a questionnaire instrument. A survey is a study which takes a sample from one population and uses a questionnaire as the main data collection tool. Questionnaires are a number of written questions used to obtain information from respondents. We have labelled questionnaires distributed with BLU-01 and BLU-02, technically distributed to leaders of work units within the university. The survey was conducted by filling out a questionnaire and conducting direct interviews. This helped the researchers to gather both quantitative and qualitative data. The data were collected with interviews, questionnaires, and document analysis. Interview is the process of obtaining information for research purposes by means of face-to-face question and answer between the interviewers and the interviewees (Bungin, 2001: 133).

BLU-01 was the researchers' guide to open and free directed interviews to recognize the real condition of the BLU work unit management components. BLU-02 were distributed to key internal stakeholders, including vice chancellors, deans, deputy deans, heads of institutions, heads of main offices, and several lecturers and or employees to measure the extent to which internal stakeholders perceive the university as the BLU work unit.

This study used a descriptive statistical analysis approach for its data analysis. It aims to describe real phenomena statistically with the following equations

For 'highly important' answer	=	$n_1 \times 5$	=	$5n_1$	
For 'important' answer	=	$n_2 \times 4$	=	$4n_2$	
The answer 'less important' answer	=	$n_3 \times 3$	=	$3n_3$	
For 'unimportant' answer	=	$n_4 \times 2$	=	$2n_4$	
For 'highly unimportant' answer	=	$n_5 \times 1$	=	$\underline{1n_5}$	
Where $n = (n_1 + n_2 + n_3 + n_4 + n_5)$			$\sum$	xxx	

The highest value is 5 x n = 5n (highly important) 5 x 200 = 1000. The lowest value is 1 x n = 1n (highly unimportant)
Decision = xxx / 5

To facilitate readers of this study, we present the acquired data in tabular form, arranged in rows and columns, to represent related data between the two, in which the intersection point of between rows and columns is the data in question.

RESULTS AND DISCUSSION

This section descriptively put forwards some factors related to concept implementation of Public Service Agency at Gorontalo State University to realize its Good University Governance.

Internal Stakeholder Perceptions

Table 1 below shows the internal stakeholder perceptions.

Table 1. Frequency Distribution of Internal Stakeholder Perceptions

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
Stakeholders' perceptions (about their institution already carry the mandate as a BLU Work Unit)	5	11.1	40	88.9	-	-	-	-	-	-	1.89
Gorontalo State University needs to be a BLU Work Unit	7	15.6	38	84.4	-	-	-	-	-	-	1.84
Being a BLU Work Unit improves services to students	-	-	-	-	3	6.7	21	46.7	21	46.7	4.40
Being a BLU Work Unit allows financial management to efficiently and effectively established	-	-	-	-	2	4.6	18	40.0	25	55.6	4.51
Being a BLU Work Unit improves welfare/remuneration	-	-	-	-	2	4.4	15	33.3	28	62.2	4.58
Being a BLU Work Unit enables transparency and accountability of financial management and facilitates the disbursement of funds	-	-	-	-	2	4.4	15	33.3	28	62.2	4.58
Being a BLU Work Unit makes institutional management more flexible	-	-	-	-	1	2.2	26	57.8	18	40.0	4.38
Being a BLU Work Unit optimizes existing assets, thus enabling fund raising more unconventional	-	-	-	-	-	-	18	40.0	27	60.0	4.60
Being a BLU Work Unit enables autonomous financial management to build university independence	-	-	-	-	-	-	14	31.1	31	68.9	4.69
Being a BLU Work Unit makes higher education income is no longer deposited in the state treasury	-	-	-	-	-	-	12	26.7	33	73.3	4.73
Being a BLU Work Unit enables larger budget allocation, encourages entrepreneurship, and innovation (such as establishing new businesses)	-	-	-	-	-	-	12	26.7	33	73.3	4.73
Being a BLU Work Unit improves performance	-	-	-	-	3	6.7	21	46.7	21	46.7	4.40

Table 1 signifies that the majority of respondents realizes that their institution got the mandate of being a BLU Work Unit as they undoubtedly realize the significance to be a BLU Work Unit. The respondents believed that being a BLU Work Unit could improve

services to students, create efficient and effective financial management, and increase welfare / remuneration. In addition to transparent and accountable financial management, it facilitates the disbursement of funds, creates flexible institutional management, more creative ways to raise funds as the existing assets are optimized, autonomous financial management and builds university independence. Higher education income is no longer deposited into the state treasury. It enables larger budget allocation, encourages government entrepreneurship and innovation, and improves performance.

Business Strategic Plan (BSP)
Table 2 describes the perception of Business Strategic Plan (BSP).

Table 2. Frequency Distribution of Business Strategic Plan (BSP) Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
Recognizing Gorontalo State University's BSP	9	20.0	36	80.0	-	-	-	-	-	-	1.80
RSB documents are compiled for the requirements of a BLU Work Unit	-	-	1	2.2	5	11.1	26	57.8	13	28.9	4.13
RSB documentation has not been main guidelines to fulfil the tasks of a BLU Work Unit	-	-	-	-	5	11.1	22	48.9	18	40.0	4.29
There is professional human resources inadequacy in formulating BSP documents	-	-	-	-	11	24.4	23	51.1	11	24.4	4.00
The preparation of BSP did not involve technical staff	-	-	-	-	8	17.8	22	48.9	15	33.3	4.16
RSB documents are more directed to academic activities	-	-	1	2.2	8	17.8	23	51.1	13	28.9	4.07
RSB documents have not been used as operating procedures	-	-	1	2.2	9	20.0	22	48.9	13	28.9	4.04

Table 2 implies that the majority of respondents have already known that Gorontalo State University has a BSP. They agreed that the preparation of the BSP documents was simply made for the requirements of a BLU Work Unit, however, the documents had not yet become the main guidelines to fulfil BLU Work Unit tasks. Additionally, it was lack of human resources professionals for the document formulation. The preparation of BSP did not involve technical staff, and the documents were more directed at academic activities. At last, BSP documents had not been used as operating procedures.

Budget Business Plan (BBP)
Table 3 describes the perception of Budget Business Plan (BBP).

Table 3. Frequency Distribution of Business Budget Plans (BBP) Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
BBP documents are used as the basis for budget preparation			1	2.2	10	22.2	28	62.2	6	13.3	3.87
BBP preparation is based on Minister of Finance Regulation	-	-	1	2.2	14	31.1	27	60.0	3	6.7	3.71

Number 92/PMK.05/2011										
There are predicaments in collecting data as the basis for preparing the BBP	-	-	-	-	11	24.4	29	64.4	5	11.1	3.87
There are annually varied leadership policies which makes the BBP arrangement no longer refers to the BSP	-	-	6	13.3	17	37.8	18	40.0	4	8.9	3.44

Table 3 concludes that the respondents agreed that the BBP document was used as the basis for preparing the budget, and the Minister of Finance Regulation Number 92 / PMK05/2011 was its reference for BBP preparation. They found difficulties in collecting data as the basis for BBP preparation, and various leadership policies makes the preparation no longer referred to the BSP.

Service Rates
Table 4 signifies the perception of service rates.

Table 4. Frequency Distribution of Service Rate Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
BLU Work Units have service rate documents	7	15.6	38	84.4	-	-	-	-	-	-	1.84
All service rates are covered in the service rate document authorized by Ministry of Finance	-	-	-	-	3	6.7	29	64.4	13	28.9	4.22.

Table 4 shows that the majority of respondents have known that the BLU Work Units have service rate documents. The respondents agreed that all service rates are included in the service rate document authorized by Ministry of Finance.

Supervisor Board
Table 5 shows the perception of the supervisory board.

Table 5. Frequency Distribution of the Supervisory Board Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
BLU Work Unit has a supervisory board	8	17.8	37	82.2	-	-	-	-	-	-	1.82
The supervisory board has carried out its supervising function	-	-	-	-	5	11.1	21	46.7	19	42.2	4.31
The supervisory board has carried out its coaching function	-	-	-	-	3	6.7	12	26.7	30	66.7	4.60

Table 5 concludes that the majority of respondents have recognized that BLU Working Units have a supervisory board and they believed that the board has carried out its coaching and supervisory function.

Internal Audit Unit (IAU)
Table 6 presents the perceptions of the Internal Audit Unit.

Table 6. Frequency Distribution of Internal Audit Unit Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
The BLU Work Units have Internal Audit Units	13	28.9	32	71.1	-	-	-	-	-	-	1.71
The internal audit units consist of multi-disciplinary staffs	-	-	-	-	7	15.6	25	55.6	13	28.9	4.13
The internal audit units have been optimally carried out their duties	-	-	-	-	3	6.7	26	57.8	16	35.6	4.29

Table 6 reaches to a conclusion that the majority of respondents have known that the BLU Work Units have an Internal Examination Unit, the members of which come from various disciplines. In addition, the units have optimally carried out their duties.

Minimum Service Standard Documents
Table 7 describes the perception of the Minimum Service Standard (MSS) documents.

Table 7. Frequency Distribution of MSS Document Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
The BLU Work Units provide Minimum Service Standards	9	20.0	36	80.0	-	-	-	-	-	-	1.80
The MSS have been excellently and ideally achieved	-	-	-	-	10	22.2	23	51.1	12	26.7	4.04
The MSS are used as a guideline on budget planning and execution	-	-	-	-	2	4.4	22	48.9	21	46.7	4.42
The MSS measure the achievement of the BLU Work Units	-	-	-	-	5	11.1	21	46.7	19	42.2	4.31

Table 7 leads to a conclusion that the majority of respondents have known that the BLU Work Unit have set Minimum Service Standards (MSS). In addition to the its excellent achievement, MSS is used to determine budget planning and implementation, and measure the achievement.

Financial Management
Table 8 signifies the perceptions of financial management.

Table 8. Frequency Distribution of Financial Management Perception

Items	1		2		3		4		5		Mean
	f	%	f	%	f	%	f	%	f	%	Items
Understanding that Financial Accounting Standard (FAS) and Statutory Accounting Practice (SAP) are used as the basis for the BLU Work Unit Accounting Statement	-	-	1	2.2	11	24.4	27	60.0	6	13.3	3.84
Understanding that Financial Accounting Standard (FAS) and Statutory Accounting Practice (SAP) are used as the basis for the BLU Work Unit Accounting Statement	-	-	-	-	4	8.9	30	66.7	11	24.4	4.16
Understanding that compliance statement with FAS and SAP is made in Notes to Financial Statements (CALK)	-	-	2	4.4	3	6.7	29	64.4	11	24.4	4.09
Understanding that the balance sheet consists of reports on assets, debts, and capitals	-	-	-	-	7	15.6	26	57.8	12	26.7	4.11.
Understanding that there are no fixed rules of formats and orders of the sorted balance sheet by assets (nature, function, and pattern), and debt (amount, nature, and time)	-	-	-	-	12	26.7	27	60.0	6	13.3	3.87
Understanding that the activity report presents the items of income and expenses in an accounting period	-	-	-	-	11	24.4	27	60.0	7	15.6	3.91
Understanding that in the activity report, expenses are classified by type (nature, HR expenses, depreciation expense) or by function (general and administrative expenses)	-	-	-	-	4	8.9	18	40.0	23	51.1	4.42
Understanding that, if the expenses in the activity report are enlisted by function, Notes to Financial Statements (CALK) describe them by type / nature	-	-	1	2.2	7	15.6	29	64.4	8	17.8	3.98
Understanding that the cash flow statement comprises operation, investment, and financial activities	-	-	-	-	3	6.7	30	66.7	12	26.7	4.20.
Understanding that operational activities consist of cash receipts (Rupiah and Non-Tax Revenue) and cash payments for operational expenditures	-	-	-	-	4	8.9	22	48.9	19	42.2	4.33
Understanding that investment activities consist of cash payments to obtain fixed assets, intangible assets, other long-term assets and cash	-	-	-	-	4	8.9	21	46.7	20	44.4	4.36

receipts from the sale of fixed, intangible, other long-term assets											
Understanding that financial activities consist of cash receipts from shares issuance or other equity securities, cash payments to shareholders to attract or redeem equity, cash receipts from loans, drafts, short-term loans, or other long-term loans.	-	-	-	-	10	22.2	21	46.7	14	31.1	4.09
Understanding that Notes to Financial Statements (CALK) must be prepared in accordance with the applicable Financial Accounting Standards, by explaining all the chart of accounts in the Balance Sheet and Activity Reports.	-	-	-	-	7	15.6	19	42.2	19	42.2	4:27.
Understanding that Notes to Financial Statements (CALK) describes all matters unreported in the balance sheet and activity reports	-	-	-	-	7	15.6	20	44.4	18	40.0	4.24

Table 8 contended that the respondents understand that FAS and SAP are used as the basis for the BLU Work Unit Accounting Report. Both are used as the basis for the BLU Work Unit Accounting Report, and their compliance is stated in Notes to Financial Reports (CALK). They understand that the balance sheet statement consists of reports on assets, debts and capital position, as well as that there are no rules for the formats and orders of balance sheet items, as them items are sorted by CEK asset type (nature), asset function, asset use pattern, total debt, nature of debt, and time the occurrence of debt, LAGI. Besides, they know that the activity report presents income and expense items during an accounting period. They also understand that in the activity report, expenses are classified by type (nature, HR expenses, depreciation expense) or by function (general and administrative expenses). They assume, when expenses are in activity reports based on function, CALK describes them by expense's type/nature. They clearly understand that cash flow reports contain of information about operational activities, investment and financial activities. They also understand that operational activities consist of cash receipts (Rupiah and Non-Tax Revenue) and cash payments for operational expenditures, as well as investment activities consist of cash payments to obtain fixed assets, intangible assets, other long-term assets and cash receipts from the sale of fixed assets, intangible assets, and other long-term assets. They are given to understand that financial activities consist of cash receipts from share issuance or other equity securities, cash payments to shareholders to withdraw or redeem equity, cash receipts from loans, drafts, short-term loans, or other long-term loans. Besides, they are assured that Notes to Financial Statements must be prepared in accordance with applicable Financial Accounting Standards, by explaining all account charts in the Balance Sheet Statement and Activity Reports. They believe that Notes on Financial Statements (CALK) describe all matters unreported in the balance sheet and activity reports.

CONCLUSIONS

To achieve Good University Governance (GUG) by implementing the Public Service Agency (BLU), Gorontalo State University (UNG) needs to assign professional staffs to formulate the Business Strategic Plan (BSP) documents and technical staffs to prepare the plan. BSP documents should not directed merely at academic activities as they should be used as its operating procedures. Furthermore, they should be utilized used as the main guide to carrying out the tasks of the BLU Work Units.

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