

Strategic Plan for the Five-Year Non-Tuition Fee Revenue Program at Politeknik Elektronika Negeri Surabaya (PENS)

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Abstract

This study aims to analyze the development strategy of the Business Unit programs at Politeknik Elektronika Negeri Surabaya (PENS) in supporting non-tuition fee revenue, as well as to examine the internal and external factors influencing these strategies. This research employs a qualitative methodology based on John M. Bryson's strategic planning theory, with data analyzed through a SWOT (Strengths, Weaknesses, Opportunities, and Threats) framework. Data were gathered through in-depth interviews with Business Unit leadership and supplemented by secondary data from supporting documents. The analysis results, as illustrated in the Cartesian diagram, indicate that the Business Unit is positioned in Quadrant I, suggesting that development should be pursued through a Strength-Opportunity (SO) strategy. Based on these findings, a five-year strategic plan was developed to serve as a recommendation for the future strategic direction of Politeknik Elektronika Negeri Surabaya.

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1. INTRODUCTION

Higher education institutions hold a strategic role in producing high-quality human resources capable of navigating the challenges of global development. Adequate and sustainable funding is essential for these institutions to fulfill this role effectively. Historically, state universities have relied heavily on Single Tuition Fees (Uang Kuliah Tunggal-UKT) as their primary source of funding. However, excessive dependence on UKT limits the operational and strategic flexibility of these institutions.

In this context, State Universities operating as Public Service Agencies (PTN-BLU) in Indonesia face significant challenges in establishing sustainable self-generated revenue streams. The financial management flexibility granted to them necessitates the ability to independently generate income beyond tuition fees. This is in accordance with Government Regulation (PP) No.23 of 2005 concerning the Financial Management of Public Service Agencies (BLU), later updated by PP No. 74 of 2012. These regulations subsequently led to the issuance of Minister of Finance Regulation (PMK) No.129/PMK.05/2020 on BLU Management Guidelines, as amended by PMK No.202/PMK.05/2022. This regulatory framework grants BLUs, including higher education institutions, the latitude to manage their finances flexibly, provided they remain oriented toward improving public services, efficiency, productivity, and accountability.

Several studies emphasize the importance of managing higher education finances to reduce dependence on tuition fees (UKT). For instance, strategic planning management in educational institutions begins with formulating the vision, mission, and institutional goals by involving all relevant stakeholders, followed by the democratic and aspirational

formation of a strategic planning team (Mukaffan & Zarkasyi, 2024). The implementation process is subsequently carried out through task assignments and collaborative efforts in executing strategic plans. Financial independence in the education-sector BLU is essential, as current performance values remain suboptimal. This is evidenced by the fact that the independence percentage of education-cluster BLUs has only reached 72% of the total state budget (APBN) allocation (Nurhadi & Rosdini, 2025). Furthermore, budget efficiency in financial management is crucial for enhancing institutional sustainability. Research suggests that educational institutions still dependent on student fees must begin exploring alternative revenue streams (Kusumah & Astuti, 2025). Major issues faced by private higher education institutions (PTS) include high dependence on tuition funds, a lack of revenue diversification, and operational inefficiencies, necessitating more sustainable financial management solutions (Ratnasari et al., 2024). Research by Nifia (2025) indicates that to increase the proportion of non-core service revenue in Islamic State Higher Education (PTKIN-BLU), changes are required in business unit management and the professionalization of human resources. This aligns with findings by Yani (2022), which state that strategic management serves as an effective and powerful alternative system for achieving competitive advantage in Islamic higher education institutions within the era of globalization.

Pursuant to the Minister of Finance Decree (KMK) No. 258 of 2024, Politeknik Elektronika Negeri Surabaya (PENS) has officially attained the status of a Public Service Agency State University (PTN-BLU). Consequently, PENS must undertake further developmental steps to secure alternative revenue streams beyond tuition fees (UKT). This necessity led to the issuance of the Director of Politeknik Elektronika Negeri Surabaya Decree No.10/PL14/KP/2025 concerning the Business Unit Team for the Community within the PENS environment, which established a dedicated business unit team focused on generating non-tuition revenue. PENS possesses significant potential to develop programs through business units as a strategy for revenue diversification. However, given its nascent stage, a more in-depth study is required regarding the designed development strategies and the internal and external factors influencing them. According to Bryson (2015), strategic planning is a method for revitalizing public sector organizations by considering both the external and internal organizational environments. Furthermore, Arnold et al. (2020) state that development strategy involves determining long-term goals and objectives for a company or industry, followed by the implementation of actions and the allocation of resources necessary to achieve those established goals.

2. RESEARCH METHODS

This study employs a qualitative approach to explore and understand social phenomena in depth through interactions with subjects, observations, interviews, documentation, and field notes. This methodology is utilized to obtain a comprehensive overview of how business units can be developed to support non-tuition revenue at PENS. In this qualitative research, the focus is placed on analyzing the internal and external factors of the PENS Business Unit to describe and examine its development, as well as to formulate strategic development plans for the unit.

The informants for this study are categorized as follows: (1) The Leadership of the PENS Business Unit as Key Informant who possesses comprehensive knowledge of the unit's intricacies and holds primary responsibility for policy-making and implementation; (2) The PENS Business Unit Management and Staff (Main Informants) who provide detailed insights into daily operational activities that may not be fully captured by the key informant; (3) Business Unit Partners (Additional Informants) who representing external

parties directly or indirectly associated with the PENS Business Unit, providing a broader perspective on its operations.

The research analysis employs the SWOT method, conducted through a three-stage calculation process as follows (Ekowanti, 2023):

- a. Determination of Scores and Weights: Calculating the score (a) and weight (b) for each S-W-O-T factor, followed by determining the total product of the score and weight ($c = a \times b$) for each individual factor.
- b. Vector Calculation: Subtracting the total Strengths from Weaknesses and Opportunities from Threats. The resulting figure ($d = x$) provides the value for the X-axis, while the resulting figure ($e = y$) provides the value for the Y-axis.
- c. Quadrant Positioning: Identifying the position indicated by the coordinates within the SWOT quadrant.

Following the acquisition of the and variables, the coordinates are plotted onto a Cartesian diagram to determine the institution's strategic position within Quadrant I, II, III, or IV.

3. RESULTS AND DISCUSSION

The identification of internal factors within the PENS Business Unit includes the following dimensions:

A. Internal Factor

- Resources: The Business Unit is supported by a human resource team consisting of five personnel holding concurrent positions and one full-time staff member. Regarding infrastructure, the unit's workspace is integrated with other divisions; however, it is facilitated with dedicated meeting rooms available for separate use.
- Sectoral Structure: The Business Unit operates under the direct authority of the Director and reports to the Vice Director for Cooperation, Public Relations, and Information Systems.
- Productivity: The unit has implemented asset leasing and profit-sharing programs. Furthermore, a Joint Operation (KSO) program is scheduled to commence in early 2026.
- Outcomes: The established asset leasing and profit-sharing systems significantly contribute to the unit's revenue, as the unit offers competitive rental rates integrated with a profit-sharing mechanism. To monitor these operations, the unit utilizes a cashless payment system and a specialized application for canteen orders known as the "Smart Canteen FoodLAB." In addition to canteen operations, the unit manages asset leasing and profit-sharing agreements with brands for the provision of beverage vending machines.
- Institutional History: Prior to the establishment of the Business Unit, PENS had already developed well-established non-tuition revenue streams through internal and external training programs. The newly formed Business Unit does not manage these existing training activities; instead, it focuses on identifying new opportunities outside of the training sector to further diversify and increase non-tuition income.

B. External Factor

- Political & Regulatory: Beyond existing training programs, there are non-tuition revenue sources that have been operational but remain under-regulated, such as external projects managed by departments or faculty members. The current ambiguity in procedures and regulations for these activities is being addressed as a primary program for the Business Unit through the implementation of Joint Operation (KSO) systems.

- Economic: The Business Unit's activities provide a demonstrable economic impact on the PENS community. The canteen leasing and profit-sharing models offer vendors competitive rental rates and non-burdensome profit-sharing terms. Furthermore, the "Smart Canteen FoodLAB" application creates economic opportunities for students, allowing them to register as delivery personnel within the campus environment and receive fair compensation for their services.
- Social: The official establishment of the Business Unit has been met with positive responses from the academic community. This is evidenced by the high level of enthusiasm for programs such as FoodLAB PENS, as reflected in the consistent monthly increase in visitor numbers and transaction volumes.
- Technological: The primary technological facility utilized and accessible to the public is the "Smart Canteen FoodLAB" application. This platform facilitates ease of commerce for vendors and provides the academic community with a streamlined process for purchasing goods or participating in delivery services.
- Leadership Competence: The PENS Business Unit is led by a professional with over 10 years of experience within the institution, providing a significant advantage in leading a new organization within the PENS ecosystem. Furthermore, full support from the Director of PENS as the highest authority ensures the effective integration of the unit's programs across resource, sectoral, political, and economic aspects.
- Target Customers: The Business Unit's target market includes the internal academic community (faculty, students, and administrative staff) as well as external stakeholders, such as Small and Medium Enterprises (SMEs/UMKM) and other institutions.
- Competitors: In a broader business context, Institut Teknologi Sepuluh November (ITS) is identified as the primary competitor. This is due to similarities in study programs and their adjacent geographical locations, which results in overlapping target markets during the business development process.

Based on the identification of internal and external factors presented in the table above, the Strengths, Weaknesses, Opportunities, and Threats (SWOT) of the PENS Business Unit are identified as follows:

- A. Strengths : Strong staff work ethic despite limited human resources; Adequate budgetary allocation provided by the Director; Applications that facilitate seamless transactions for both customers and the business unit; Strong synergy between the business unit, UMKM partners, and students; The establishment of a Joint Operation (KSO) with IHC for clinical services.
- B. Weaknesses : Limited number of personnel; Staff members holding concurrent or dual structural positions; Restricted workspace and facilities; PENS potential assets that have not been fully optimized; Absence of clear Standard Operating Procedures (SOP/POB) within the business unit.
- C. Opportunities : Potential for generating new employment opportunities; A strategic target customer base in the surrounding area conducive to developing the IHC clinic KSO program; Increasing purchasing power within the academic community; Full support from the Director in fulfilling business unit programs; Advantageous geographical positioning for business development.
- D. Threats : Location situated within the larger ITS territory; Presence of external online food and beverage vendors accessible within the PENS area; Competition from online-based health consultation applications.

Having identified the strengths, weaknesses, opportunities, and threats through internal and external environmental analyses, the weight and scoring for the Internal

Factor Analysis Summary (IFAS) and External Factor Analysis Summary (EFAS) are determined as presented in the following tables

Table 1 IFAS Weighting and Scoring

No	Internal Factor	Informan Score	Weight	
Strengths				
1	Strong staff work ethic despite limited human resources	4	4/3 0	0,1 3
2	Adequate budgetary allocation provided by the Director	3	3/3 0	0,1
3	Applications that facilitate seamless transactions for both customers and the business unit	3	3/3 0	0,1
4	Strong synergy between the business unit, UMKM partners, and students	3	3/3 0	0,1
5	The establishment of a Joint Operation (KSO) with IHC for clinical services	2	2/3 0	0,0 7
Weaknesses				
1	Limited number of personel	4	4/3 0	0,1 3
2	Staff members holding concurrent or dual structural positions	4	4/3 0	0,1 3
3	Restricted workspace and facilities	2	2/3 0	0,0 7
4	PENS potential assets that have not been fully optimized	3	3/3 0	0,1
5	Absence of clear Standard Operating Procedures (SOP/POB) within the business unit.	2	2/3 0	0,0 7
TOTAL				1,0

Table 2 EFAS Weighting and Scoring

No	External Factor	Informan Score	Weight	
Opportunities				
1	Potential for generating new employment opportunities	5	5/3 0	0,1 7

2	A strategic target customer base in the surrounding area conducive to developing the IHC clinic KSO program	3	3/3 0	0,1 0
3	Increasing purchasing power within the academic community	4	4/3 0	0,1 3
4	Full support from the Director in fulfilling business unit programs	3	4/3 0	0,1 0
5	Advantageous geographical positioning for business development.	3	3/3 0	0,1 0
Threats				
1	Location situated within the larger ITS territory	5	5/3 0	0,1 7
2	Presence of external online food and beverage vendors accessible within the PENS area	4	4/3 0	0,1 3
3	Competition from online-based health consultation applications.	3	3/3 0	0,1 0
TOTAL				1,0

The final stage in determining the scores for strengths, weaknesses, opportunities, and threats involves multiplying the weight by the predefined rating for each factor. The products of these multiplications are then totaled to yield the cumulative scores for strengths, weaknesses, opportunities, and threats, as presented in the following table:

Tabel 3 IFAS Matrix

No	Internal Factor	Weight	Rating	Weighted Score
Strengths				
1	Strong staff work ethic despite limited human resources	0,13	4	0,52
2	Adequate budgetary allocation provided by the Director	0,1	3	0,3
3	Applications that facilitate seamless transactions for both customers and the business unit	0,1	4	0,4
4	Strong synergy between the business unit, UMKM partners, and students	0,1	2	0,2
5	The establishment of a Joint Operation (KSO) with IHC for clinical services	0,07	2	0,14
TOTAL				1,56
Weaknesses				

1	Limited number of personel	0,13	3	0,39
2	Staff members holding concurrent or dual structural positions	0,13	3	0,39
3	Restricted workspace and facilities	0,07	2	0,14
4	PENS potential assets that have not been fully optimized	0,1	2	0,2
5	Absence of clear Standard Operating Procedures (SOP/POB) within the business unit.	0,07	2	0,14
TOTAL		1,0		1,26

Tabel 4 EFAS Matrix

No	External Factor	Weight	Rating	Weighted Score
Opportunities				
1	Potential for generating new employment opportunities	0,17	3	0,51
2	A strategic target customer base in the surrounding area conducive to developing the IHC clinic KSO program	0,1	2	0,2
3	Increasing purchasing power within the academic community	0,13	4	0,52
4	Full support from the Director in fulfilling business unit programs	0,1	4	0,4
5	Advantageous geographical positioning for business development.	0,1	3	0,3
TOTAL				1,93
Threats				
1	Location situated within the larger ITS territory	0,17	4	0,68
2	Presence of external online food and beverage vendors accessible within the PENS area	0,13	2	0,26
3	Competition from online-based health consultation applications.	0,1	1	0,1
TOTAL				1,04

The difference between the internal factor scores (Strengths and Weaknesses) is $1,56 - 1,26 = 0,3$. Consequently, the internal factor position for the PENS Business Unit (*X-axis*) is situated in the positive territory. Meanwhile, the difference between the external factor scores (Opportunities and Threats) is $1,93 - 1,04 = 0,89$, indicating that the external factor position for the PENS Business Unit (*Y-axis*) also resides in the positive territory. This strategic positioning within the Cartesian diagram model is illustrated in the graph below:

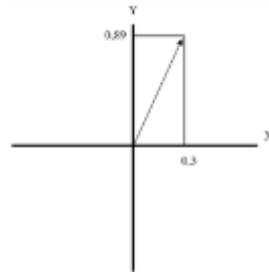


Figure 1 The Cartesian Diagram

Based on the Cartesian diagram above, the strategic position resides in Quadrant I, indicating that PENS should implement a Growth-Oriented Strategy (*Strengths–Opportunities*) through its Business Unit. The various strategic initiatives that can be undertaken by the PENS Business Unit include:

1. Strength – Opportunity (SO) Strategy : Capitalizing on the strong work ethic of the staff to overcome personnel limitations; Utilizing the adequate budgetary support from the Director to fuel program expansion; Expanding the use of digital applications to enhance the experience for both customers and the business unit; Strengthening collaborations between the Business Unit, UMKM partners, and the student.
2. Weakness – Opportunity (WO) Strategy : Addressing workspace limitations and optimizing underutilized PENS assets to meet market demands; Developing clear Standard Operating Procedures (SOPs) to mitigate the inefficiencies caused by dual/concurrent positions; Optimizing underutilized institutional assets; Executing the Joint Operation (KSO) with IHC for clinical services to tap into external market potential.
3. Strength – Threat (ST) Strategy : Implementing delivery boundaries for external online food and beverage vendors operating within the PENS campus area; Planning a strategic partnership with BPJS to bolster the operational viability of the clinic; Utilizing outer-perimeter PENS buildings for the clinic to ensure easy public access and compete with external services.
4. Weakness – Threat (WT) Strategy : Optimizing staff performance through automation and advanced technology to compensate for limited personel. Renovating PENS infrastructure, such as campus parks and public areas, to improve institutional aesthetics and ward off external competitive pressure.

By implementing robust strategic programs within the Business Unit alongside the established training activities, PENS is expected to achieve revenue diversification to meet its non-tuition income targets. Based on the SWOT analysis data and assuming an annual non-tuition revenue growth target of 10-20%, a strategic plan for the next five years has been developed. This plan projects a 10-20% increase across each program, as detailed in the table below

Table 5 Five-Year Strategic Plan for PENS Non-Tuition Revenue

PROGRAM	PENDAPATAN NON UKT				
	2026	2027	2028	2029	2030
Training	60 %	70 %	80 %	100 %	100 %
FoodLab Canteen	60 %	70 %	80 %	100 %	100 %
PENS project	40 %	60 %	75 %	90 %	100 %
Clinic	20 %	30 %	60 %	80 %	100 %

4. CONCLUSION

Based on the aforementioned data and the SWOT matrix analysis, the PENS Business Unit is positioned in Quadrant I of the Cartesian diagram. This positioning dictates that the Business Unit as a key development strategy to support non-tuition revenue at PENS should implement an SO (Strength–Opportunity) Strategy. The specific strategic initiatives include: Maximizing promotional media for the *Smart FoodLAB* and the clinic through strategic social media engagement; Maintaining mutually beneficial relationships between the Business Unit and program stakeholders; Implementing innovations in vendor diversity at the *Smart FoodLAB* to sustain and enhance customer purchasing power; Utilizing PENS' outer-perimeter buildings with high accessibility for the development of the clinic to ensure ease of reach for the public.

Based on the conclusions presented above, the researcher offers the following recommendations:"

1. For PENS Leadership : Actively supporting Business Unit operations by augmenting essential resources, including human capital and the physical infrastructure required for business development.
2. For Business Unit leadership: Optimizing social media platforms as primary tools for promotional and marketing activities; Establishing a formal collaboration with BPJS for the clinical services to reach a broader customer base; Conducting a deeper assessment of underutilized institutional assets within the PENS territory that can be repurposed for Business Unit program development; Utilizing this research as a baseline or guideline in designing operational and partnership strategies to ensure the Business Unit provides significant added value and a tangible contribution to PENS' revenue.
3. For Future Researchers : Future studies are encouraged to focus on an in-depth analysis of strategy formulation specifically within the stages of implementation and evaluation to measure long-term effectiveness.

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