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Research Article

Income Diversification Through Optimization of Service Rates at Universitas Negeri Semarang

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ABSTRACT

Improving the quality of education is a complex matter because it is related to technical problems and the planning, administration, funding, management of income sources, diversification of service rates, and effectiveness and efficiency of the education system. Semarang State University (Unnes) is one of the universities still categorized as a Public Service Agency, which is still transforming into a legal entity university (PTNBH). This study aims to determine the income from the current service tariffs, map the potential for additional revenue from available services, and analyze revenue potential by simulating new service tariffs. The method used in this research is qualitative descriptive. The study results show that the management and transparency of easily obtained university budgeting guide data will reduce the risk of budget management. Budget diversification will minimize the risk so that budget management will run more effectively and efficiently. Furthermore, it is known that the service tariffs that have been in effect so far are considered not optimal and can still be developed into the potential for diversifying the Institution's income. That makes it possible to enter work contracts with external parties to optimize revenue potential and better quality management.

Keywords: Budget, Diversification, Income, Service, Tariff

Introduction

Based on Law Number 12 of 2012 concerning Higher Education, it is explained that higher education is a part of the national education system that plays a strategic role in educating the nation's generation and advancing science in line with the progress of the times [1]. However, improving the quality of education is a complex matter, this is because it is not only

related to technical problems but also relates to the process of planning, administration, funding, management of income sources, diversification of service rates, and the effectiveness and efficiency of the education system [2]. To improve the quality of education, systemic and professional management of the resources in a university is needed [3].

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Management of State Universities (PTN) is classified into three types, namely: work unit (Satker), Public Service Agency (BLU), and Legal Entity State Universities (PTNBH) [4]. The classification is based on the level of independence or autonomy, which includes aspects of administration, service, and financial management. The government always encourages all state universities to develop themselves in terms of academic performance and financial independence [5].

One of the resources that play an essential role in a university's sustainability is financial matters [6]. In this context, finance refers to sources of funds, income, and fees for higher education services to carry out all daily operational activities. A university must be able to guarantee the availability of funds to support the implementation of the tri dharma and improve the quality of higher education [7]. PTNBH funding sources are divided into two: PTNBH funding assistance and other forms following the provisions of the legislation. PTNBH funding assistance is used to pay operational costs, education staff costs, investments, and other developments experienced by universities. Meanwhile, other sources of funds can come from community donations, the management of PTNBH's endowment fund, cooperation with the Tridharma of Higher Education, and the Regional Budget [8]. Through income diversification, universities are expected to be able to expand funding sources in carrying out all university operational activities and continue to develop their facilities and infrastructure [9].

Unnes is one of the universities still categorized as a Public Service Agency, which is still transforming into a legal entity university (PTNBH). This transformation is one of the efforts to support the government in building an adaptive higher education ecosystem to produce quality and competent human resources and develop knowledge following the current era [10,11,12].

The urgency of this research is that UNNES will soon transform into PTNBH, so an effort is needed to trigger agency independence in implementing its operational activities, one of which is through income diversification. In addition, the importance of revenue from service

tariffs for state tertiary institutions with legal entities in developing quality and sustainable institutions is essential. This study aims to determine the income from the current service tariff, map the potential for additional payment from the available services and analyze the revenue potential by simulating the new service tariff at Unnes.

Methods

The method used in this study is a qualitative descriptive approach. A qualitative approach is used to understand and analyze phenomena regarding the research subject empirically and thoroughly in the form of words and language in specific contexts experienced by utilizing various scientific methods [13,14]. The qualitative approach was to find empirical facts and describe the conditions observed in the field more precisely, transparently, and in-depth. This research was conducted at the State University of Semarang. The analytical method used in this research is a descriptive narrative analysis. The descriptive analysis provides an overview or condition of data that can be seen from the respondents' average value, median, and mode of the questionnaire answered [15,16]. This descriptive analysis provides information about the data held and does not intend to test the research hypothesis. The data obtained in this study is by using the interview method. The selected respondents were fourteen Unnes employees in the fields of finance, law, and personnel. They are the ones who make the rules and carry out the PTNBH transformation. The question indicators used in this study consist of PTN management criteria, the role of service fees for PTN, Unnes service fee conditions, and the role of income diversification. Answers from respondents are used as a result of narrative answers in this study [17,18].

Result and Discussion

Universitas Negeri Semarang (Unnes) was chosen as the research location because it is an educational institution that was initiated to transform from a Public Service Agency Higher Education (PTN-BLU) to a Legal Entity Higher Education (PTN-BH). It must be prepared optimally, from policy and academic to

non-academic aspects such as administration and finance, mapping the potential for additional income from available services, and analyzing revenue potential by simulating new service tariffs at Unnes.

The budget diversification system in higher education is a means with positive aims as an effort to renew the planning, administration, funding, revenue source management, diversification of service rates, and the effectiveness and efficiency of the education system to improve the quality of higher education in the process of transforming from PTN-BLU to PTNBH which can manage their autonomy.

In collecting data through interviews given to informants from July 10, 2022, to July 16, 2022, showing results in the form of points in each statement provided. As a result, 10 out of 14 informants gave 5 points, which strongly agree that the management of State Universities (PTN) must pay attention to administrative, service, and financial management aspects.

Apart from being a budget management arrangement, budget diversification is an effort to realize the independence of State Universities in the financial aspect because of budget diversification. Universities will also optimize service rates as a source of income other than those from the state budget (APBN) and non-tax national income (PNBP) funds so that income diversification will facilitate universities to achieve the set budget targets.

The results of the observations also found that the respondents had several opinions. Management and transparency of easily obtained university budgeting guide data will reduce the risk of budget management. Budget diversification will minimize the risk so that budget management will run more effectively and efficiently.

All respondents agreed that as an effort to maximize higher education sources of income other than those from the APBN and PNBP, service tariffs are an excellent instrument to coordinate campus finances and resources to achieve specific goals if the management of service tariffs at Unnes has been carried out according to procedures and applicable rules. In line with this, service rates must be determined through in-depth analysis and mapping based

on each existing service potential. Then the work unit evaluates the absorption of the budget related to the procurement and maintenance of services in the previous year to improve the absorption of the budget or maintenance of the budget for the following year.

However, several respondents expressed their opinion regarding service tariffs that are not yet optimal. So as an effort to optimize service rates, the respondents also agree that service rates at State Universities have great potential to be developed as an effort to diversify income. To diversify income, all respondents agreed that Unnes, as an educational service, contracted business development cooperation with industries outside the campus which could help expand sources of income and as an effort to improve academic quality. In addition to acquiring business development cooperation with sectors outside the campus, income diversification efforts can be carried out by opening business and business consulting for the general public. However, in this case, some respondents have different opinions.

Another income diversification effort of which is the establishment of refueling stations which are managed directly by Unnes due to the mobility of the academic community and residents around the campus using motorized vehicles and a large amount of vacant land in the campus environment so that it is a great potential that can be developed and has a negligible risk of loss. In addition to the construction of gas stations, the contribution of development funds from student education costs can be allocated as a form of income diversification to improve the quality of education following the Tri Dharma of higher education and improve the quality of campus facilities.

Optimization of service rates can also take advantage of assets already owned by universities. For example, the use of campus assets in the form of leasing land and buildings, staff services from outside the campus, and renting out laboratory services so that assets owned by universities can develop in their maintenance and be used properly.

Most of the respondents have understood the role and benefits of income diversification to make Unnes a part of PTN BH. Most of the respondents thought that optimizing tariff

services could have a positive impact on Unnes, such as; improving the quality of education, realizing its independence in managing its administrative autonomy, realizing the welfare of staff and employees, improving and empowering existing facilities and assets, and play an essential role in maintaining public services. However, other facts have also been found that some services are still not running optimally.

Evaluation of existing service rates at Universitas Negeri Semarang

One of the efforts that state universities can make to achieve financial independence is to evaluate existing service rates. The economic freedom of a university is one of the most critical indicators for a university to transform into a State University with a legal entity (PTNBH). Education provided by students.

Based on the results of interviews conducted with selected informants, it is known that service fees are a good instrument for coordinating campus finances and resources to achieve specific goals. That is in line with the goals of Unnes, which is committed to transforming into PTNBH, one of which is by optimizing campus finances and resources, the primary source of which is obtained through the service fees of each University.

Furthermore, research informants strongly agree that service rates at Unnes have been carried out following procedures. That indicates that service tariffs have been determined at UNNES adequately based on good governance and careful consideration. Determination of service tariffs following methods will create efficient financial reports and performance of higher education revenue allocations. To arrange efficient tariff determination, the informants agreed that the implementation must be carried out with in-depth analysis and involving many parties and high-ranking finance officers at Unnes.

Hansen [19] Determining service tariffs that have been prepared well and are full of analysis and consideration will create a suitable service tariff. It is necessary to map the potential service tariffs by existing financial sector employees to optimize the potential of higher education service rates, especially at Unnes. According to the interviews, Unnes has

compiled and set service rates based on mapping existing revenue potential.

Overall, according to the informants of this study, the service rates that apply at Unnes are still not optimal, as evidenced by 62% of research informants expressing doubt that the current service rates are optimal. The service tariff that applies at Unnes is still not optimal because several sources of income are still not optimally utilized. Furthermore, some service tariffs do not consider the Institution's benefits. Moreover, it is stated that the service tariff is not optimal because there are still some activities that should be able to make the service tariff, but in reality, it has not been made so that it can increase the source of income.

Research informants also strongly agree and believe that the potential for service tariffs at Unnes can still be developed again to diversify State Universities' income. In some service tariffs at UNNES, especially in 2022, some can be optimized through valid calculations and in-depth studies related to current market rates. Furthermore, most informants also stated that they can still explore many other income aspects. He suggested creating a special team to check each work unit related to sources of income that can utilize.

Mapping potential income from existing tariff services at Universitas Negeri Semarang

Based on interviews with research informants, 80 percent strongly agree, and the rest agree that UNNES needs to enter into business development cooperation contracts with industries outside campus in the context of income diversification efforts. That is because, according to one of the informants, Nugroho, from the financial staff of the Faculty of Engineering, he stated it was intended to further optimize income outside of academic services. And support the fulfillment of the minimum income target at the PTNBH work unit level. Furthermore, he added that besides increasing sources of income, universities could study and adapt financial management systems to outside agencies.

Based on the mapping of potential income at Unnes, we obtained an alternative income from opening a business and business consulting services for the general public. That is

possible because UNNES has quality educator resources and is supported by a business incubator managed by the State University of Semarang. Furthermore, according to him, besides being able to serve the general public, a more specific hope is a study on the business development of Unnes.

Furthermore, as another potential source of income for universities, Unnes can establish or optimize the performance of business self-management (food, beverages, and stationery). Some key informants agreed with this potential as one of the potential income for universities. Unnes already has a cooperative, but its products' management and diversification are further improved to compete with similar businesses. Furthermore, according to him, Unnes, an independent legal entity with self-management of companies, can support its core business in education and budget optimization.

Given the high contribution and participation of education personnel at UNNES in research, commercialization of research is also used as one of the potential income sources, which informants also recommend. Many Unnes innovation products have been identified, marketed, and studied as the most effective marketing methods. Furthermore, superior research is a product of Unnes, which is expected to be helpful for the community and even for Indonesia, so it is time for research at Unnes to have more explicit outputs.

Voluntary development fund contributions from students are also believed to be a source of higher education income that needs to be

explored. Voluntary development donations from students can be a very significant additional income. However, the thing that needs to be considered is to give a positive impression and not burden students with a cross-subsidy policy to increase college participation [20].

The utilization of campus assets also needs to be considered to increase higher education revenues through renting rooms, buildings, and other assets [21,22]. The utilization of existing assets is still not optimal, even though it can generate substantial income for universities. More specifically, it can also optimize specific laboratory rental services in certain fields of science to provide more revenue for Unnes.

Furthermore, research informants also realized that there are other potential sources of income that must be considered. One of them is waste management and cultivation. Waste management into fertilizer through waste institutes, as well as Optimization of Vertical Gardens with vegetables and Optimization of Reservoirs for Carp Ponds, can be one source of income that needs to be taken into account by universities. In addition, the potential for the quality of human resources owned by Unnes, which is very good, can be used to become a source of income, one of which is for the expertise of lecturers outside Unnes. Finally, it is crucial to start developing the edutourism potential of Unnes and the acquisition of the Handayani Cooperative business management, which is also believed to contribute significantly to increasing university income.

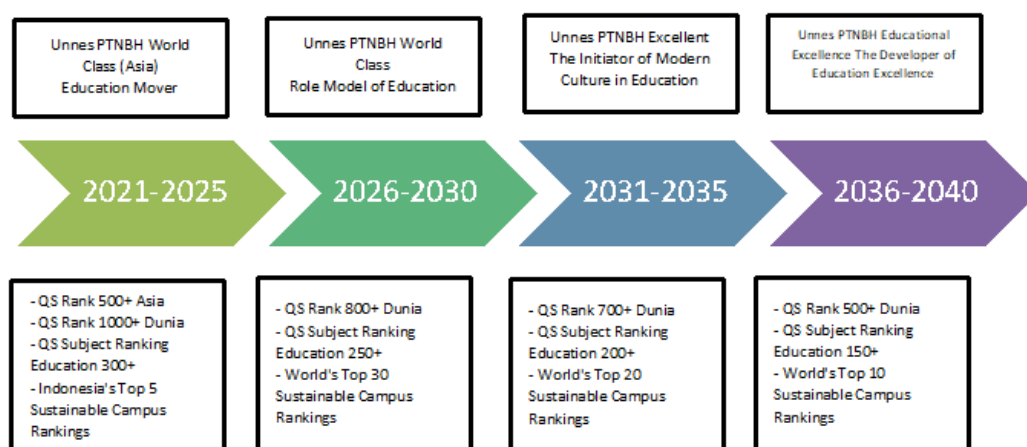


Figure 1. The Roadmap of PTNBH in Unnes

The year 2021-2025 The initial stage of achieving the UNNES Vision is marked by the realization of a World Class (Asia) PTN BH UNNES as an Education Mover. This is marked by the attainment of the indicators of the World Class UNNES Vision which include obtaining a World Class University ranking in the form of a 2 Star QS Rating and the entry of UNNES on the 500+ Asia QS Rank and the 1000+ World QS Rank. At this stage, research collaboration and community service are expected to produce articles or reputable international book chapters with total funding of 50 billion per year consisting of 29 billion UNNES funds, 10 billion national competition funds, 1 billion international competition funds, 5 billion from domestic partners and 5 billion from foreign partners. In the Pioneer Indicator of Educational Brilliance, UNNES graduates are expected to become Education Movers who can disseminate science and technology to society. The student coaching program at this stage aims at strengthening achievement and character, nationality and national integration, professionalism and knowledge, independence, and social responsibility. Whereas in the UNNES Conservation Insight Indicator, it is hoped that it will be ranked in the top 5 in Indonesia for sustainable campuses with research and community service outcomes that can solve local and partial community problems. Development of Foster Villages at this stage has produced self-help that focuses on agriculture and is based on human resources that are socially orderly and productive

The year 2026 - 2030 At the UNNES Stage of World Class PTN BH as a Role Model of Education it is expected that the World Class UNNES ranking has increased by obtaining a 3 Star QS Rating, 800+ World QS Rank At this stage international articles and book chapters result of collaborative research and service to the increased semantic community in addition to producing innovative products. The amount of funding has increased to 75 billion per year consisting of 47 billion UNNES funds, 22 billion national competition funds, 1 billion international competition funds, 10 billion from domestic partners, and 5 billion from foreign partners. UNNES graduates in 2026-2030 have become Role Models of Education who can

become role models of problem-solving in society. Student development programs are directed at mastering scientific competence and strengthening highly competitive characters as the basis for forming a strong and professional student entrepreneurship culture. On the UNNES indicator with a Conservation Insight, UNNES has entered the top 30 in the world's Sustainable Campus Ranking with the type of research outcome and community service that has been able to solve local community problems specifically. The development of assisted villages has produced self-help villages that already have craft and industrial centers.

The year 2031 - 2035 The next stage of UNNES PTN EH Superior as The Initiator of Modern Culture in Education is marked by a World Class University ranking QS Rating 4 Star and QS. Rank 700+ in the World The results of collaborative research and community service have developed marked by additional outcomes in the form of patents in addition to the increase in previous outcomes which have increased both in terms of quality and quantity. The amount of funding has increased to 100 billion per year consisting of 55 billion UNNES funds, 23 billion national competition funds, 2 billion international competition funds, 10 billion from domestic partners, and 10 billion from foreign partners. UNNES graduates at this stage have been able to become The Initiator of Modern Culture in Education who can create a new culture in the world of education. The student coaching program is directed at strengthening strong and professional entrepreneurship. UNNES in 2031-2035 has obtained the world's top 20 sustainable campus rankings. Outcomes of research and community service at this stage have been able to solve specific national problems. The Development of Fostered Villages has produced self-sufficient villages that are agro-based and have innovative human resources.

The year 2036 - 2040 At this stage it is hoped that the achievement of the World Class UNNES Vision as a Pioneer of Excellence in Conservation-oriented Education as The Developer of Education Excellence is expected to have been realized. This is indicated by the fulfillment of predetermined indicators. UNNES has obtained a 5 Star QS Rating and entered the

600+ World QS Rank. Collaboration with research partners has produced internationally recognized outcomes that are increasing both in terms of quality and quantity and producing prototypes. The amount of research funding has increased to 150 billion per year with 80 billion UNNES funds, 21 billion national competition funds, 2 billion international competition funds 15 billion from domestic partners, and 15 billion from foreign partners. The role of graduates is increasingly real by becoming The Developer of Education Excellence which can develop superior civilization in the world of education. The Student Development Program is directed at strengthening entrepreneurship that has social sensitivity and high environmental concern based on good morals and ethics. The achievement of UNNES vision indicators with a conservation perspective is marked by the ranking of the world's top 10 sustainable campuses. At the end of the outcome period, research and community service have been able to solve specific international problems. Meanwhile, the development of the assisted villages has reached Smart Village-based Independent Villages.

Conclusion

The service tariff that applies at Unnes is still not optimal because several sources of income are still not optimally utilized. Furthermore, some service tariffs do not consider the Institution's benefits. Moreover, it is stated that the service tariff is not optimal because there are still some activities that should be able to make the service tariff, but in reality, it has not been made so that it can increase the source of income. Future research is expected to be able to further analyze income diversification through optimizing service rates.

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