Analysis of PKN STAN Public Service Agency Innovations to Increase Non-Tax State Revenue

Satria Adhitama[1*]
Politeknik Keuangan Negara STAN, Banten, Indonesia[1*]
satria.bc@pknstan.ac.id[1]

Abstract
Purpose: This study aims to analyze the innovations implemented by Politeknik Keuangan Negara STAN (PKN STAN) as a Public Service Agency to increase Non-Tax State Revenue.
Methodology/Approach: This research uses a qualitative descriptive approach at PKN STAN, a higher education institution under the Ministry of Finance of the Republic of Indonesia with Public Service Agency status. Data were collected through interviews and were supported by official reports, documents, and regulations.
Results/Findings: PKN STAN has implemented several innovations, including (1) collaborations in non-regular education with ministries, local governments, and international partners; (2) training programs using multipemda and multimitra schemes in partnership with universities, BLUs, BUMDs, and private companies; (3) consultancy and academic studies for public and private entities; and (4) public courses such as Tax Brevet A/B. These initiatives diversified income sources, reduced dependence on student admission fees (SPMB), and strengthened the Non-Tax State Revenue contributions.
Limitations: This study was limited to one institution and used qualitative data, which may limit generalization. Detailed financial outcomes and long-term partner impacts were not analyzed in depth.
Contributions: This study enriches the discussion on innovation and public financial management within BLUs. It offers insights for policymakers and higher education institutions to develop sustainable income diversification and innovation strategies.
Conclusion: PKN STAN's Public Service Agency status enables innovation in resource management to support Non-Tax State Revenue and financial sustainability, with ongoing evaluation recommended to strengthen best practices.

Keywords*: Education Management, Innovation, Non-Tax State Revenue, Public Service Agency, Public Financial Management.*

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1. Introduction

Non-Tax State Revenue is one of the strategic fiscal instruments that plays an important role in supporting the financing of national development (Putra, Veronica, & Bansa, 2023). In recent years, Non-Tax State Revenue has shown a positive and consistent growth trend, thereby strengthening its contribution to the State Budget (APBN) (Sugiri, 2022). Based on the Central Government Financial Report for 2021–2024, the average realization of Non-Tax State Revenue reached IDR 561.5 trillion, or approximately 21.8% of the total state revenue. The highest growth occurred in 2021, with a 33.4% increase compared to the previous year.

Furthermore, in 2023, Non-Tax State Revenue exceeded IDR 600 trillion for the first time, amounting to IDR 612.5 trillion, which is equivalent to 22% of the total state revenue. This achievement was

dominated by natural resources Non-Tax State Revenue of IDR 254.2 trillion (41.5%) and Non-Tax State Revenue from the Public Service Agency sector, which increased significantly by 100.6%, from IDR 89.9 trillion in 2022 to IDR 180.4 trillion in 2023. Although the realization of Non-Tax State Revenuein 2024 declined by 5.3% or approximately IDR 33 trillion, it still exceeded the 2024 APBN target with an achievement of 117%. These data indicate that Non-Tax State Revenue has become one of the main pillars of state revenue and plays a strategic role in maintaining national fiscal resilience (Figure 1. Development of Indonesia's Non-Tax State Revenue 2020–2024).
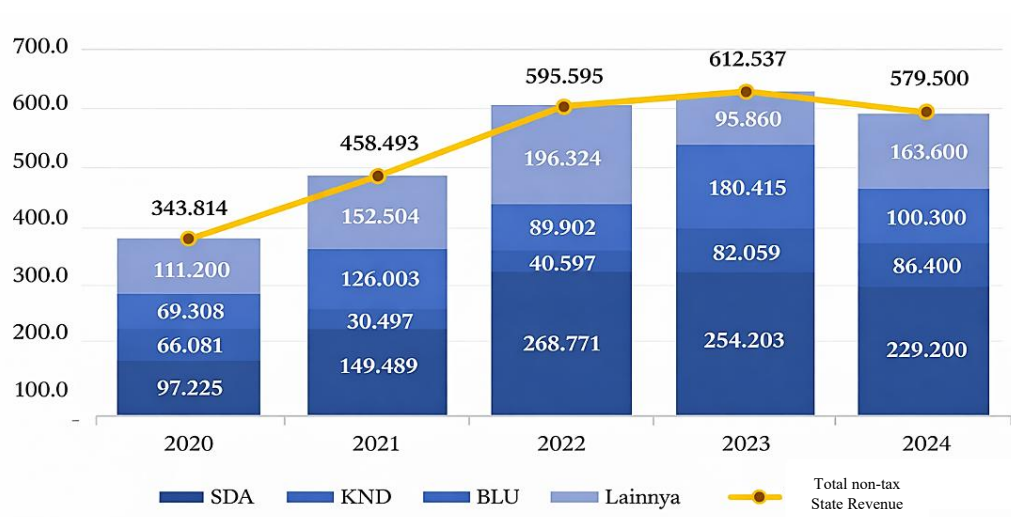

Figure 1. Development of Indonesia's Non-Tax State Revenue 2020–2024

As one of the main contributors to Non-Tax State Revenue, the Public Service Agency holds a strategic position in bridging the improvement of public service quality and financial sustainability. Through flexibility in financial management, BLU are required to continuously innovate to improve efficiency, expand revenue sources, and maintain public accountability (Tran & Nguyen, 2020). Politeknik Keuangan Negara STAN (PKN STAN), as a state university under the Ministry of Finance, has held the status of BLU since 2008. With this status, PKN STAN has the flexibility to manage revenue from various sources, including training, facility rental, academic studies, consulting services and new student admissions (Lidarni & Sari, 2025).

However, in recent years, PKN STAN's Non-Tax State Revenu Erealization has faced several challenges, including a high dependence on one type of income, namely, from the New Student Admission Selection (SPMB) activities. This condition results in a less diversified revenue structure, making it vulnerable to policy changes or emergencies such as the COVID-19 pandemic. Additionally, the development of non-academic services and the implementation of a structured and sustainable innovative strategy have not yet been fully optimized (Leroya & N, 2025).

Along with changes in the educational landscape and the acceleration of digitalization, higher education institutions, including educational BLUs, are required to adapt quickly through innovation (Ananda et al., 2020). Innovation in the context of BLUs includes not only the application of technology but also organizational transformation, service diversification, operational efficiency improvements, and strengthening cross-sector collaborations and international partnerships. For PKN STAN, innovation is key to expanding revenue sources, strengthening competitiveness, and increasing its contribution to the Non-Tax State Revenue.

Although several previous studies have discussed Public Service Agency management from governance and financial efficiency aspects, studies on how BLU innovation in the education sector contributes to Non-Tax State Revenue diversification especially through cross-sector and international collaborations are still limited (P. Wibowo & Murwaningsari, 2024). Therefore, this study seeks to fill this gap by analyzing the forms, implementation, and impact of innovation carried out by PKN STAN as a BLU in

improving Non-Tax State Revenue realization. This study is the first comprehensive analysis of PKN STAN's Public Service Agency innovation in Non-Tax State Revenue diversification across sectors and internationally and provides a new perspective on the practice of sustainable financial management in public educational institutions.

2. Literature Review and Hypothesis Development
2.1 Public Service Agency
The Public Service Agency is a government agency established to provide services to the community in the form of goods and/or services that are sold without prioritizing profit, based on the principles of efficiency, productivity, and accountability (Juliani, 2018). According to Muhammadong (2018), Public Service Agency is defined as a unit of a government agency that provides services to the community with a service orientation, not for profit, but still applies the principles of efficiency and productivity in its financial management. BLUs are given flexibility similar to private sector financial management models but remain within the boundaries of national financial law (Ananda et al., 2020). This flexibility includes the ability to manage income and expenditure independently (off-budget), manage cash and receivables, procure goods and services without fully following the APBN mechanism, and utilize the income generated to directly improve the service quality. Through this mechanism, Public Service Agency acts as a bridge between rigid government bureaucracy and the public demand for fast, efficient, and innovative public services (Novianti & Suhanda, 2023).

The main functions of Public Service Agency include improving public service quality, efficient budget management, optimizing state asset utilization, and sustainably increasing Non-Tax State Revenue (Non-Tax State Revenue) (Zamiko & Zainuri, 2025). In the context of public sector reform, the existence of BLUs has become increasingly important as it provides space for government institutions to adopt modern management practices, expand cross-sector collaboration, and implement public service innovations (O. Wibowo & Wahyuningsih, 2023). This flexibility allows BLUs to collaborate with ministries, agencies, local governments, the private sector, and international organizations to expand service coverage while strengthening institutional financial performance (Lu'luatuwwafiroh, Utami, Jailani, & Ariyanto, 2025).

2.2 Financial Management of Public Service Agency
The concept of agencification emerged in response to the need for increased efficiency and flexibility in public organization management. Agencification refers to the process of delegating authority from central ministries or agencies to semi-autonomous bodies that are given freedom in decision-making and operations (Waluyo 2022). This trend has rapidly developed in various countries as part of bureaucratic reform and New Public Management (NPM), which encourages public institutions to adopt more adaptive and results-oriented governance principles. However, while it provides autonomy and efficiency, agencification also requires strengthening oversight mechanisms to ensure public accountability (Tidd and Bessant, 2021).

In Indonesia, the implementation of this concept is realized through the Public Service Agency Financial Management Pattern (PPK-BLU), as regulated by the Ministry of Finance Regulation Number 202/PMK.05/2022. PPK-BLU provides flexibility for government institutions to apply sound business practices to improve services to the public to advance general welfare and educate the nation. This pattern is an exception to the general state financial management mechanism while maintaining the principles of transparency and accountability (Yulinda, Aripin, Waskitoaji, Heryadi, & Kurniawan, 2022). The implementation of PPK-BLU is a strategic step for higher education institutions, hospitals, and other public service agencies under the Ministry of Finance to achieve financial efficiency and effectiveness.

With flexibility in fund management, BLUs can set financial policies, develop service business models, and allocate resources independently according to institutional needs (de Kruijf & van Thiel). This allows for the improvement of the quality of education, training, and research services and the development of competent human resources (Doberstein, 2023). Moreover, PPK-BLU encourages institutions to apply financial and operational innovations, such as diversifying revenue sources,

digitizing financial services, and forming strategic partnerships with private and international sectors. Thus, BLUs not only become providers of public services but also catalysts for creating adaptive, efficient, and sustainable public financial governance (Öberg & Wockelberg, 2021).

2.3 Innovation

Innovation Classification According to the Oslo Manual (OECD) there are several categories of innovation:

a. Product Innovation

Changes or creation of new and/or significantly improved goods and/or services in terms of their features, functions, or usability. For example, smartphones with AI cameras and fintech services with blockchain technology.

b. Process Innovation

Innovation in production or distribution methods, such as new technologies, work methods, or automation. For example, robotics have been implemented in factories and big data have been used in supply chain management.

c. Organizational Innovation

Significant changes in the organizational structure, knowledge management, or external relations. For example, companies adopting remote or hybrid work structures and cross-division collaboration using digital platforms.

d. Marketing Innovation

Innovation in marketing strategies, product design, pricing, promotion, and distribution. For example, dynamic pricing and AI-based or personalized marketing strategies.

e. Method Innovation

Method innovation is part of process innovation, that is, changes in work implementation methods that are more efficient or effective. Example: Lean manufacturing and agile methods in software development.

f. Pricing Innovation

In theory, pricing innovation falls under marketing innovation, particularly innovative pricing strategies. Examples include freemium models, pay-what-you-want, and subscription pricing.

g. Business Model Innovation

Business model innovation changes the way organizations create, deliver, and capture value. Examples include Netflix (from DVD rental to streaming) and Uber (from vehicle ownership to a digital platform).

h. Service Innovation

It is sometimes considered a subcategory of product innovation, especially in the service sector. Example: Chatbots in customer service and cashier-less services (such as Amazon Go).

3. Research Methodology

This research uses a qualitative approach to investigate in-depth the forms of innovation carried out by the Public Service Agency of Politeknik Keuangan Negara STAN (PKN STAN) to increase Non-Tax State Revenue (Non-Tax State Revenue). This approach was chosen because it can comprehensively and contextually explore the phenomenon through an understanding of the experiences, strategies, and practices of those directly involved in the innovation process (Fadli, 2021).

3.1 Research Location and Time

This research was conducted at the PKN STAN campus, Bintaro, South Tangerang, as a working unit under the Ministry of Finance of the Republic of Indonesia, which has been a BLU since 2008. The location was purposively chosen because PKN STAN is an educational BLUs actively developing various service innovations to increase Non-Tax State Revenue. This study was conducted from April to August 2024, covering the preparation, data collection, analysis, and validation stages.

3.2 Approach and Type of Research

This study was descriptive and qualitative. According to Rusli (2021), descriptive research focuses on providing a detailed picture of the processes, forms, and impacts of the innovations carried out by PKN STAN's Public Service Agency in increasing Non-Tax State Revenue realization. The results of this

study are expected to illustrate innovation patterns and effective financial management strategies in the context of educational BLUs.

3.3 Informant Selection Technique
Informants were selected using purposive sampling, which determines research subjects based on the consideration that they have knowledge and direct involvement in the implementation of BLU innovations (Lenaini, 2021). The informants in this study included:
1. Head of the Service and Business Development Unit at PKN STAN
2. Staff of the Service and Business Development Unit at PKN STAN
3. Staff of the Asset and Household Subdivision at PKN STAN; and
4. Staff of the Financial Subdivision at PKN STAN.

3.4 Data Collection Techniques
Data were collected using several techniques (Romdona et al., 2025).
1. In-depth interviews with key informants were conducted to explore the forms, strategies, and challenges of the innovations carried out by PKN STAN's BLU.
2. Documentation study, including the analysis of official documents such as performance reports, financial reports, regulations, and other supporting documents related to BLU and Non-Tax State Revenue management.
3. Non-participant observation to understand the organizational context and work patterns that support the innovation process.

3.5 Data Analysis Techniques
Data analysis was carried out interactively through several stages.
1. Transcribing interview data to ensure information accuracy.
2. Coding and categorizing data, which means grouping information based on similar themes and patterns;
3. Thematic analysis was used to identify the main themes that reflect the forms, implementation, and outcomes of Public Service Agency innovations in PKN STAN to increase Non-Tax State Revenue.

3.6 Data Validation Techniques
Data validity was tested using both source and method triangulation techniques.
- Source triangulation was carried out by comparing information from various informants with different positions and roles in the organization (Rupa, 2015).
- Method triangulation was performed by combining the interview results, documentation studies, and field observations to ensure the consistency of the data obtained. In addition, member checking was performed by reconfirming the findings with several key informants to ensure that the researcher's interpretation was consistent with the actual situation (Syahran, 2020).

4. Results and Discussions
4.1 Results
4.1.1 Ministry of Finance of the Democratic Republic of Timor-Leste
In addition to collaborating with domestic partners (Ministries and Local Governments) in education, PKN STAN also innovated to increase Non-Tax State Revenue by collaborating in international-scale education with the Ministry of Finance of the Democratic Republic of Timor-Leste (RDTL). Given the limited human resources in the RDTL, particularly in national financial management, the Ministry of Finance of the RDTL provides scholarships to the best RDTL students to follow undergraduate education programs at PKN STAN. The collaboration between PKN STAN and the Ministry of Finance of the RDTL began in 2023. Below are the details of the scholarship recipients from the Ministry of Finance of the RDTL:

Table 1. Details of RDTL students at PKN STAN (Ministry of finance RDTL scholarship)

No.	Academic Year	Program	Number of Students
1.	2023/2024	ASP	3
		MKN	7
		MAP	4
		Total	14
2.	2024/2025	ASP	5
		MKN	5
		MAP	5
		Total	15
Total			29

4.1.2 Part of the Indonesian AID Scholarship (TIAS) Program

The Indonesian AID Scholarship (TIAS) is a full scholarship from the Government of Indonesia through the International Development Cooperation Fund Agency (LDKPI), also known as Indonesia Aid, aimed at civil servants (ASN) from partner countries or individuals recommended by the government of the scholarship recipient country. TIAS was launched as part of Indonesia's education diplomacy policy and international development cooperation. Some of the objectives of the TIAS program include building inter-country relations through education and promoting higher-education institutions in Indonesia. In 2024, PKN STAN participated in the TIAS program as one of the selected universities to educate students from the Democratic Republic of Timor-Leste as recipients of TIAS scholarships.

Table 2. Number of TIAS scholarship recipients for the 2024/2025 academic year

No.	Country Receiving TIAS Scholarship	Program			Number of Students
		ASP	MKN	MAP	
1.	Republic Democratic Timor Leste	15	9	10	34

4.1.3   National/Regional Financial Training Cooperation

In addition to providing educational services, PKN STAN Public Service Agency also offers services to Ministries, Government Agencies, and Local Governments in the field of training related to state or regional financial management, either in the form of single-partner training or multi-local government training (Adhitama & Joshua, 2023). Single-partner training is organized specifically at the request of partners, whether Ministries, Agencies, or Local Governments. The curriculum and teaching methods for single-partner training are tailored to the partner's needs. In contrast to multi-local government training, this training is designed to accommodate partners, particularly local governments, that want to improve the skills and competencies of their employees with a limited budget and few participants (usually one to five people). Multi-local government classes are attended by many or more than one local government in one class. The curriculum and teaching methods for multi-local government training were prepared by PKN STAN's expert team, with a fixed rate set by PKN STAN, which is IDR 3,000,000 per participant.

In addition to single-partner and multi-local government training, PKN STAN has innovated by introducing a new training scheme. In 2025, PKN STAN launched the Multi-Partner Training scheme. Multi-partner training is designed like multi-local government training but accommodates partners with limited funds. The difference from multi-local government training is that the curriculum for multi-partner training is designed for financial management in regional companies, BLUDs, and private companies. Six multi-partner training courses will be organized by PKN STAN in 2025: Basic Taxation Training, Hospital Treasurer Training, Risk Management Training, Export-Import Governance Training, and Private Entity Financial Accounting Standards Training.

Table 3. Number of single local government and multi-local government trainings in 2024

No	Type of Training	Number of Trainings
1.	*Single Partner*	74
2.	Multi-local Gov.	17
	Total	91

To increase Non-Tax State Revenue realization, since 2021, PKN STAN has innovated by establishing a training collaboration with Diponegoro University. Several training courses have been held as part of the cooperation between PKN STAN and Diponegoro University, including the New Paradigm of Internal Audit Training, Treasurer Training, Asset Management of Undip Training, and Asset Valuation of Undip Training, among others.

Table 4. List of training cooperation between PKN STAN and diponegoro university

No.	Year	Training Name
1.	2021	New Paradigm of Internal Audit Training
2.	2022	-
3.	2023	PTN BH Treasurer Training
4.	2024	- PTN BH Treasurer Training - Asset Management of Undip Training - Asset Valuation of Undip Training
5.	2025	- Asset Management of Undip Training - Asset Valuation of Undip Training

In addition to expanding its service reach to higher education institutions, PKN STAN also began reaching out to Public Service Agencies (BLUs) as collaborative partners in training cooperation. In 2024, PKN STAN partnered with the Fund Management Agency (LPDB) to organize several training programs. The LPDB is a BLU under the Ministry of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia. The training cooperation between PKN STAN and LPDB in 2024 includes the Procurement of Goods and Services Batches 1 and 2 and State Property Management Training.

In addition to the LPDB, PKN STAN also carried out training cooperation with the Kemayoran Complex Management Center (PPK) in the form of State Property Management Training. In 2025, PKN STAN partnered with another BLU to conduct training cooperation with the Plantation Fund Management Agency (BPDP), a BLU under the Ministry of Finance of the Republic of Indonesia managing export levy funds for plantation products (Gigih & Asyhari, 2025). These funds are used to support sustainable development in Indonesia's plantation industry. The training cooperation carried out with BPDP is Tax Brevet Training and BLU Financial Management Training.

In 2024, PKN STAN also expanded its business service market to the Local Government-Owned Enterprise (BUMD) partner, PDAM Tirta Kahuripan, which is a BUMD owned by the Bogor Regency Government that provides clean water services to the public. The training cooperation carried out by PKN STAN to meet the needs of PDAM Tirta Kahuripan includes Private Entity Financial Accounting Standards Training Batches 1 and 2. PKN STAN continues to innovate by expanding its partnerships. PKN STAN not only serves the needs for the development and improvement of human resource competencies in the field of state/regional financial management in ministries, agencies, and local governments; it also began serving the competency improvement needs of private companies. In 2025, PKN STAN partnered with PT ZTT Cable Indonesia, a cable manufacturing company operating in Indonesia, to hold Customs Governance Training for 11 employees of PT ZTT Cable Indonesia.

In addition to serving domestic entities, PKN STAN, as a prominent state university in Indonesia, continuously innovates by establishing international-scale training cooperation. The two countries that have carried out training cooperation with PKN STAN are RDTL and Tanzania. In addition to services for foreign countries, PKN STAN also innovated by collaborating with an international financial

institution, the Asian Development Bank (ADB), in 2024. The ADB is a multilateral financial institution established to promote economic and social development in Asian and Pacific countries.

Table 5. PKN STAN international cooperation in 2024

No.	Partner	Training Name
1.	RDTL	Pre-service Training for RDTL Ministry of Finance D4 Scholarship Class A - D
2.	RDTL	Financial and Operational Analysis Training for SOEs
3.	RDTL	Asset Management Training Batch 1 and 2
4.	RDTL	Procurement of Goods and Services Training Batch 1 and 2
5.	RDTL	Human Resources Management and Development Training
6.	RDTL	Asset Management Training Batch 3
7.	Tanzania	National Single Window Training
8.	ADB	Basic Property Assessment Training for BMD Assessment Batch I-III
9.	ADB	Advanced Property Assessment Training for BMD Assessment Batch I-III

4.1.4   Academic Studies and Consulting Cooperation

In addition to providing training services, PKN STAN, as a BLU, provides services in the form of academic studies, consultations, and expert services. Ministries, agencies, and local governments require academic studies from experts to formulate regulations or policies. Academic studies are analyses or reviews conducted systematically, in-depth, and based on scientific knowledge of a particular topic or issue (Siallagan, Putri, & Iisnawati, 2025). The purpose of these studies is to generate an understanding, solutions, or recommendations that can be scientifically justified. In this case, PKN STAN is requested by its partners to prepare academic study papers. One of the academic studies provided by PKN STAN is for RDTL and Tanzania, where the funds for preparing these academic studies come from LDKPI or Indonesian Aid funds.

Table 6. PKN STAN academic study cooperation in 2024

No.	Partner	Study Theme
1.	LDKPI - RDTL	Study on the Preparation of Accounting Standards
2.	LDKPI - Tanzania	*Capacity Building for Tanzania Customs*
3.	RSUD Adjidarmo	Service Tariff Study
4.	RSUD Adjidarmo	Remuneration Study
5.	Pemkab Sukamara	Regional Tax Potential Study
6.	Pemkab Sumedang	Regional Tax Potential Study
7.	Pemkot Tangsel	Analysis of Capital Participation, Deposit Placement, and RKUD Placement at BPD Banten

In addition to academic studies, PKN STAN also provides consulting services in the field of state/regional financial management to ministries, agencies, and local governments. Consulting, in this case, is the process of providing advice, opinions, or professional considerations by someone with expertise (a consultant) to another party (client) that needs help making decisions, solving problems, or understanding something, especially in state/regional financial management. As part of its innovation, PKN STAN not only provides consulting services to government agencies but also began offering consulting services to the private sector in 2024, such as PT Alinda Nusantara Bahari (PT ANB).

Table 7. PKN STAN consulting cooperation in 2024

No.	Partner	Consulting Theme
1.	Ministry of PPPA	Performance Management Guidelines Preparation
2.	Ministry of PPPA	Draft Ministerial Regulation on Risk Management Guidelines
3.	PT Alinda Nusantara Bahari	Accounting and Financial Consulting Services
4.	PT Alinda Nusantara Bahari	Accounting and Financial Consulting and Assistance Services
5.	Kementerian PPPA	Strategic Plan Preparation for Ministry of PPPA

4.1.5 Tax Brevet Training

To increase Non-Tax State Revenue for BLU, PKN STAN provides services to the general public, namely, Brevet A/B training and certification. Brevet A/B is a certification or training in taxation in Indonesia, often followed by students, accountants, financial staff, and other tax professionals to enhance their competencies and understanding of tax regulations. In 2024, PKN STAN held six classes of brevet training, and by 2025, October 2025, PKN STAN had organized four classes of brevet training.

Table 8. Brevet A/B classes data at PKN STAN from 2024 to October 2025

No.	Year	Batch	In-person/Online	Number of Participants
1.	2024	179	In-person	33
2.	2024	180	In-person	27
3.	2024	181	In-person	26
4.	2024	182	In-person	24
5.	2024	183	In-person	20
6.	2024	184	In-person	25
7.	2025	185	In-person	21
8.	2025	186	In-person	18
9.	2025	187	Online	16
10.	2025	188	In-person	16

4.2 Discussions

Non-Tax State Revenue in the period of 2021–2024 plays an increasingly important role in supporting the state budget (APBN). The average contribution of 21.8% of the total state revenue indicates that Non-Tax State Revenue is now a strategic pillar alongside tax revenue. Significant growth occurred in 2021 (33.4%) and peaked in 2023 with a value of IDR 612.5 trillion, dominated by Non-Tax State Revenue from Natural Resources (IDR 254.2 trillion) and the contribution of BLUs (IDR 180.4 trillion, up 100.6% from the previous year). For educational BLUs, such as PKN STAN, this positive trend presents both opportunities and challenges. On the one hand, the financial flexibility of BLUs (PP No. 23/2005 jo. PP No. 74/2012 and PMK No. 202/PMK.05/2022) allows for the development of innovative services. However, PKN STAN's reliance on one primary source (SPMB) still poses vulnerabilities. Therefore, innovation in diversifying Non-Tax State Revenue sources is essential to ensure that PKN STAN's contribution to Non-Tax State Revenue remains sustainable.

4.3 Educational Innovation as the Main Driver of Non-Tax State Revenue

4.3.1 Non-Regular Education Cooperation

Cooperation with the Ministry of Public Works and Public Housing (PUPR) since 2022/2023 demonstrates a strategic direction for service diversification. The Diploma IV Transfer Program, funded by the Ministry of PUPR, provides opportunities for recurring revenue and expands alumni networks. The data show participation from 28 employees (2022/2023) and 19 employees (2024/2025), a model that can be replicated by other ministries/agencies.

4.3.2 Cultivation Program

The Cultivation Program with local governments is an innovation with a cost-sharing scheme. In 2023/2024, 46 students were enrolled, and this number increased to 173 in 2024/2025. This significant surge demonstrates the high regional demand for superior human resources. The compulsory dormitory scheme adds value to this service. This program not only strengthens non-tax state revenue but also creates a social impact by leveling the quality of regional civil servant.

4.3.3 International Cooperation

PKN STAN has also entered the international education market.
- Ministry of Finance Timor-Leste Scholarship (RDTL): 29 students since 2023.
- TIAS (Indonesian AID Scholarship): 34 students from Timor Leste (2024/2025).

4.4 Training Service Innovation

PKN STAN has successfully developed a more inclusive multi-partner training scheme (2025), reaching BLUDs, BUMDs, and even the private sector. With a standard fee (IDR 3 million/participant for multi-local governments), this training introduces a scalable business model. Collaborations with Undip, LPDB, PPK Kemayoran, BPDP, and PDAM Bogor demonstrate a cross-entity collaborative strategy. In 2025, penetration into the private sector, such as PT ZTT Cable Indonesia, proves that PKN STAN can break into the commercial market. Furthermore, international expansion into RDTL, Tanzania, and the Asian Development Bank (ADB) strengthens PKN STAN's position as a center of excellence in public finance in the Asia-Pacific region. Based on Hamdillah (2023), this falls under service and business model innovation.

4.5 Academic Studies and Consulting Innovation

Collaboration in academic studies with RDTL, Tanzania, and several local governments (Sumedang, Sukamara, Tangsel) shows a shift for PKN STAN from being merely an educational institution to becoming a public policy think tank. Consulting the private sector (PT Alinda Nusantara Bahari) is an important breakthrough. Therefore, PKN STAN is not only a revenue collector but also a knowledge provider for the government. Waluyo 's(2022) agencification theory is relevant here: BLU acts as a semi-autonomous body that bridges the gap between regular bureaucracy and the needs of modern public services.

4.6 Taxation Brevet Class Innovation

Brevet A/B training is a service that directly targets the general public and professionals. In 2024, there were six classes, and by October 2025, four classes had been held. The number of participants is relatively small (16–33 people per class); however, this activity is strategically important.
1. It serves as an alternative, non-governmental revenue source.
2. Expands the PKN STAN brand among tax practitioners.
3. Supports government policies to enhance tax literacy.

In the Oslo Manual (2018), this falls under product innovation (non-degree education) and service innovation.

4.7 Strategic Analysis

Based on the existing data, PKN STAN's innovations can be categorized as follows:
*   Product Innovation: Cultivation Program, Brevet A/B, and the transfer program.
*   Process Innovation: Multi-local government training schemes, multi-partner training, and online training.
*   Organizational Innovation: Expansion of partners to include BLUs, BUMDs, and international institutions.
*   Business Model Innovation: Cost-sharing with local governments, TIAS scholarship, and collaboration with ADB.

Overall, PKN STAN demonstrates adaptability to educational digitalization, partner needs, and global demands. This aligns with the OECD/Eurostat (2014) findings that organizational flexibility enhances innovation success.

4.8 Implications and Recommendations

1. Non-Tax State Revenue diversification: PKN STAN needs to increase the share of income from multi-partner training and private consulting to reduce its dependence on SPMB.
2. International Market Expansion: Expanding cooperation with ASEAN countries and other donor agencies can strengthen educational diplomacy.
3. Service Digitalization: Expanding Brevet classes and online training (hybrid learning) to make them more scalable.
4. Asset Optimization: Buildings, land, and sports facilities can be monetized through event cooperation, co-working spaces, and business incubators.

5. Strengthening Academic Branding: Academic studies and consulting should be positioned as core competencies to increase the recognition of PKN STAN as a center for public finance studies in the region.

PKN STAN has made various innovations in education, training, consulting, and brevet services that have proven to increase Non-Tax State Revenue realization and expand both domestic and international partnerships. This transformation aligns with the BLU concept as a flexible, efficient, and innovative semi-autonomous entity. The practices of PKN STAN theoretically support the literature on agencification by Waluyo (2022), the Oslo Manual innovation by OECD/Eurostat (2014), and BLUs in public financial management (PP 23/2005 jo. PP 74/2012, PMK 202/2022). With a more aggressive strategy of diversification and digitalization, PKN STAN has the potential to become a role model for educational BLUs that not only support national Non-Tax State Revenue but also play an important part in Indonesia's educational diplomacy.

5. Conclusions
5.1 Conclusion
This study finds that, as a Public Service Agency Public Service Agency, Politeknik Keuangan Negara STAN (PKN STAN) has utilized its financial management flexibility to develop various innovations aimed at increasing Non-Tax State Revenue. These innovations cover four main areas: education, training, academic studies and consulting, and tax brevet programs. In the education sector, PKN STAN has implemented non-regular education cooperation through cost-sharing schemes with the Ministry of Public Works and Public Housing and local governments, as well as international collaborations with the Ministry of Finance of the Democratic Republic of Timor-Leste (RDTL). In the training sector, PKN STAN has expanded its services to PTNBH, other BLUs, BUMDs, and private companies such as PT ZTT Cable Indonesia, in addition to providing international training for officials from the Ministries of Finance of RDTL and Tanzania.

Academic studies and consulting services have been conducted in collaboration with national partners, including RSUD Ajidarmo, the Sukamara District Government, and the South Tangerang City Government, as well as international partners from RDTL and Tanzania. Meanwhile, the Brevet A/B tax program has experienced significant growth, reaching 188 batches by October 2025. These innovations have substantially diversified PKN STAN's income sources, reducing reliance on revenue from the New Student Admission Selection (SPMB) and increasing contributions from education, training, and consulting collaborations. This demonstrates that innovation can strengthen the financial independence of BLU educational institutions while enhancing their contribution to total education-sector Non-Tax State Revenue. To ensure the sustainability of these innovations and Non-Tax State Revenue performance, PKN STAN needs to reinforce partnership management, implement performance-based asset management, and further innovate in digital and international service business models so that these initiatives become integral to long-term institutional strategies supporting sustainable BLU finances.

5.2 Research Limitations
This study has several limitations. First, the scope of the study focuses only on one case, namely PKN STAN, so the findings cannot be generalized to all higher-education BLUs. Second, the descriptive qualitative approach used does not allow for causal analysis between innovation and the increase in Non-Tax State Revenue. Third, the financial data are still aggregated; therefore, profitability analysis, cost efficiency, and non-financial outcomes (such as partner satisfaction or long-term benefits) have not been explored comprehensively. External factors, such as regulatory changes and economic conditions, cannot be fully controlled, although they may potentially affect Non-Tax State Revenue realization.

5.3 Suggestions and Directions for Future Research
This study offers both theoretical and practical recommendations. Theoretically, future research is encouraged to enrich the literature by developing a conceptual model of innovation in BLU higher education that incorporates organizational and leadership factors influencing innovation success, as well as by conducting comparative studies of BLUs across different sectors to identify best practices in

financial governance and public service innovation. Practically, policymakers should strengthen regulations that support the autonomy and innovative capacity of higher education BLUs by providing greater flexibility in funding schemes and international partnerships. BLUs such as PKN STAN should continue to promote income diversification through certified training programs, research-based consulting, and global collaborations, while also conducting tracer studies of education and training program participants to evaluate long-term impacts on competencies and productivity.

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