Implementation of Innovation in Improved Governance Original Local Income in Makassar City

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Abstract. *Local Original Income plays an important role in regional finances which is a benchmark in the implementation of real regional autonomy. In the governance of increasing local original income, local governments are required to produce innovation in governance. This study aims to analyze the implementation of innovation in the governance of increasing local original income in Makassar City. This study uses a descriptive qualitative approach with data collection methods, namely observation, in-depth interviews and documentation. The informants in this study are the authorized parties and are directly involved in the governance of increasing local original income in the Makassar city government. The results of the study indicate that the implementation of innovation in the governance of increasing local original income in Makassar City has not been implemented optimally. This is because there is no agreement in working hours between the Regional Revenue Agency and its partners, namely PT. Pos Indonesia in terms of the conformity of reporting land and building tax payment data. In addition, the rules or regulations that often change so that it takes time to determine regional regulations related to regional taxes and levies.*

Keywords: Innovation Implementation, Local Original Income, Governance

INTRODUCTION

The implementation of the fulfillment of public needs is the main responsibility of the regional government, as a public sector entity. Therefore, the State in this case the Regional Government must continue to play an important role in ensuring that the needs of the community can be met as effectively as possible. The regional government as an organization that organizes and is responsible for fulfilling public needs cannot act as an actor that is able to provide everything as the role of public sector organizations in the classical bureaucratic paradigm (Alford & Hughes, 2008). In order to accelerate the implementation of regional development, the provincial government is responsible for ensuring the implementation of regional development. This is done by realizing the strengthening of real, dynamic, harmonious, and responsible autonomy, where the community is given the opportunity to develop economic resources and the community can develop regional potential which is a source of regional income (Kumala Oktisari

& Khoirun Nisak, 2023; Irianto et al., 2023). Realizing regional capabilities and independence and strengthening the regional revenue structure, the contribution of Regional Original Income (PAD) in the APBD structure must always be increased because it is one of the benchmarks of regional capabilities and reflections of regional independence (Safitri et al., 2020; Adi & Irani, 2023).

The improvement of community welfare will be marked by increasing purchasing power and the ability to pay regional taxes and levies (Mulyana, 2023). In the current era of regional autonomy, each district/city, including the Makassar City Government, is given greater authority to regulate and manage its own household, including the authority to regulate its finances in the context of implementing the main tasks and functions of government, development activities and services to the community. Regional Original Income (PAD) consisting of Regional Taxes and Regional Levies is an important source of regional income for regional development interests (Sari, 2022; Pitaloka & Fatimah, 2022). This happens because the Regional Original Income (PAD) itself has the ability to carry out government functions, namely organizing public services and implementing Development. An important source of regional income for regional development comes from Regional Original Income which comes from regional tax revenues and regional levies (Wijaya et al., 2020; Nisa & Bahari, 2022).

Regional Original Income (PAD) is a basic component in regional income that comes from within its own region which is collected based on regional regulations so that the government can explore the source of Regional Original Income (PAD) to the maximum. Regional tax collection in order to maximize regional revenue in terms of financing regional development in order to improve the welfare and prosperity of the people. Regional taxes are a major milestone in the financial resources of a region, great success in collecting regional taxes as original regional revenue will have an impact on the development of a region in a better direction (Mailindra, 2022; Lawealai, 2021; Mailindra, 2023).

Local Original Income plays an important role in regional finances which are a benchmark in the implementation of real regional autonomy (Darmi, 2018) . Successful development that is sustainable is directly supported by the availability of sufficient funds. The availability of funds is obtained from Local Original Income. One of them is in the tax sector, taxes have a significant effect on Local Original Income because regional taxes have a high role in regional income (Rikayana, 2020; Mulyani et al., 2021). This regional finance itself is the main key to the implementation of sustainable development in Indonesia and in each of its regions.

Increasing local revenue (PAD) can be done by local governments by optimally implementing the collection of regional taxes and levies and carrying out systematic and sustainable supervision and control to anticipate irregularities in the collection of local revenue by regional officials so that the potential for receiving local revenue can be explored as well as possible but by continuing to review so that the impact does not disrupt the economy and society (Maria et al., 2020).

Regional revenues sourced from Regional Original Income (PAD) are realized by each region through the authority to collect regional taxes and levies that have been regulated in the General Provisions of Government Regulation Number 12 of 2019 concerning Regional Financial Management, which states that regional revenues are money that goes into the regional treasury. Regional Original Income (PAD) includes regional taxes, regional levies, results of managing separated regional assets, and other separated original income. The types of regional taxes and regional levies must be based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.

In the process of implementing the increase in local revenue (PAD), local governments are required to produce innovation in the implementation of government (Wujarso et al., 2023). Local governments are currently required to make reforms in various sectors as a step to address the increasingly complex demands of society. Innovation is urgent to be implemented by the government as a form of improvement efforts made. Government Regulations related to Innovation are also regulated in Government Regulation Number 38 of 2017 concerning Regional

Innovation, which states that the purpose of regional innovation is to improve the performance of regional government through improving public services, empowerment and community participation, and increasing regional competitiveness (Pasande & Suhendra, 2017).

The formation of a program that has innovation certainly requires implementation in running the program. So that the implementation of the program can run well. Implementation is a summary of several activities in which human resources use other resources to achieve goals and strategies. Implementation has an important role in the development of program innovation, especially in areas in Indonesia. Policy implementation is a crucial stage in the public policy process. A policy program must be implemented in order to have the desired impact or goal (Hill & Hupe, 2021).

In implementing an innovation program, Steelman (Steelman, 2010) suggests that there are ideal conditions that encourage innovation over time, namely (a) motivated individuals who work within the social norms of the workplace and dominant agencies or organizational cultures that support innovation or innovative practices; (b) structures that facilitate clear rules and communication, incentives that encourage compliance in innovative practices, a political environment that is open to innovation, and awareness of resistance and steps to overcome, reduce, or neutralize opposition; and (c) strategies for framing problems to support innovative practices, taking advantage of shocks or focusing events if they occur, and using innovation to increase legitimacy.

In implementing a program innovation, of course, human resources are needed who can encourage the implementation of a program (Wu et al., 2016; Piwowar-Sulej, 2021). The main asset in achieving program policy innovation is its human resources. The organization's ability to achieve its vision and goals will increase with the help of quality human resources. From a top-down perspective, the effective implementation of innovative policies is a function of aligning formal structures and incentives. Implementation is a rational administrative process with formal institutional structures, focused information and resource allocation that are central to policy objectives (Wulansari, 2023; Nasri et al., 2022).

The Makassar City Government in its efforts to manage the increase in Regional Original Income (PAD) through the receipt of regional taxes and levies as well as Land and Building Tax (PBB P2), still often experiences obstacles. The problems experienced are often related to the data collection and payment of Land and Building Tax (PBB). The Regional Revenue Agency as a Regional Apparatus Organization (OPD) is responsible for managing revenue and is trying to develop a system to make it easier for the public to pay taxes and levies.

The innovation developed to create convenience for the people of Makassar City is the Integrated and Digitized Tax Application (PAKINTA). Integrated and Digitized Tax (PAKINTA) is an innovation program of the Regional Revenue Agency with the aim of realizing digital-based regional tax services for online registration of new taxpayers, digital *self-assessment tax reporting (SPTPD Online), QR Code facilities* for digital tax payments on SKP-D and SPPT PBB, expansion of digital payment channels to provide convenience to the public in paying taxes without having to come to the office to make tax payments. The Regional Revenue Agency continues to strive to develop and increase Regional Original Income through innovations and collaborations carried out with Stakeholders. Based on this explanation, the focus of this research is to analyze the implementation of innovation in the governance of increasing local revenue in Makassar City.

METHODS

This study uses a qualitative approach. The selection of this method is based on the theory or model used as a reference in data collection, which is then verified or confirmed with field data collected through qualitative analysis methods. This study focuses on the Implementation of Innovation in Increasing Regional Original Income. The location of the study was carried out in Makassar City. For data collection carried out in this study using observation and interview techniques. Data sources in this study were taken through primary data and secondary data.

Primary data collection was carried out directly with an in-depth interview method. Secondary data collection was obtained through related office documents and online data searches. Informants in this study were selected according to the criteria set by the researcher by considering all the information needs needed in conducting the research. The data collection technique in this study is a systematic procedure with interview, observation and documentation methods. Furthermore, to state the validity of the data using *four techniques,* namely Credibility , Transferability , Dependability and *Confirmability .* According to Miles and Huberman, analysis is divided into four activity flows, namely: (Sugiyono, 2010), namely data collection, data reduction, data presentation, and drawing verification conclusions.

RESULTS AND DICUSSION

In the governance of local revenue in the Makassar City Government in this case the Regional Revenue Agency, it is analyzed using the Innovation Implementation approach proposed by Steelman in (Steelman, 2010) which describes three factors that can influence the implementation of innovation, namely individual factors, structural factors and cultural factors. The description of the research results from each innovation implementation factor is explained as follows:

Individual Factors

Individuals are an important element in implementing an innovation or program. The points of the individual factor are:

Motivation

Becomes a driving force for individuals in implementing innovation, which lies in individuals who are dissatisfied and want to design alternative solutions (Steelman, 2010). In the governance of increasing local revenue (PAD) in Makassar City, motivation is interpreted as an individual's drive to innovate in increasing local revenue in Makassar City. In motivation, research findings explain stakeholders, especially for the Regional Revenue Agency in an effort to increase the Local Revenue (PAD) of Makassar City that seeing the condition of tax payments made manually requires a long time in the tax payment process, this is because the queue at the payment counter is quite long. This encourages the Makassar City Regional Revenue Agency in order to improve services to Taxpayers to present an innovation.

The Regional Revenue Agency sees the current conditions in society that the digitalization era is very attached to society, so that the Innovation presented by the Makassar City Regional Revenue Agency in improving the management of regional original income (PAD) digital-based applications, namely Integrated and Digitized Tax (PAKINTA), through Integrated and Digitized Tax (PAKINTA) can help in supervising the implementation of taxation and providing better tax services so that problems faced by taxpayers can be resolved faster with more guaranteed legal certainty with the support of digital transactions such as QRIS and Virtual Accounts. Through the Integrated and Digitized Tax (PAKINTA) application, it facilitates tax services to the public and helps in streamlining payment times. With the PAKINTA application, it helps in the ease of tax payments and the implementation of tax supervision. Payments through digital channels reach more than 993 billion, this helps in realizing Makassar City's regional tax of 1.3 trillion.
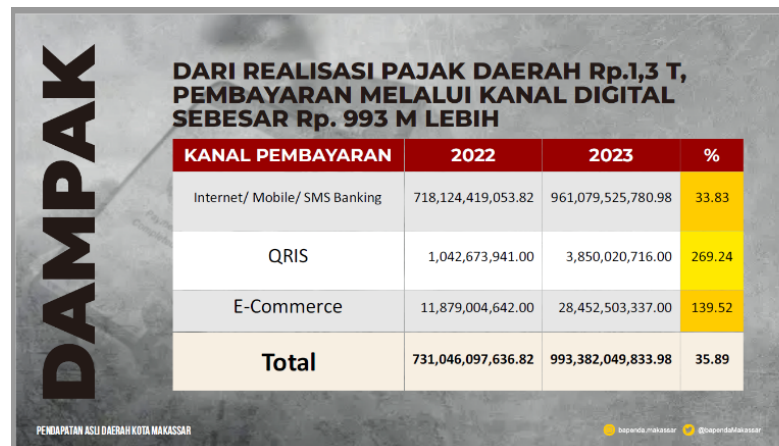
Figure 1. Realization of Regional Taxes Based on Makassar City Payment Channels in 2022-2023

Source: Makassar City Regional Revenue Agency

Based on the table above, it shows that payments through digital channels including internet/mobile/SMS Banking, the percentage of payments is 33.83% indicating that in 2022 tax payments will be Rp. 718,124,419,053.82 in 2023 tax payments will be Rp. 961,079,525,780.98. Furthermore, payments through QRIS, the percentage of payments is 269.24% indicating that in 2022 tax payments will be Rp. 1,042,673,941 in 2023 tax payments will be Rp. 3,850,020,716 Payments through *E-Commerce,* the percentage at 139.52% indicating that in 2022 tax payments will be Rp. 11,879,004.00 in 2023 tax payments will be Rp. 28,452,503,337. Total tax payments through digital channels in 2022 were IDR 731,046,097,636.82 and in 2023 it was IDR 993,382,049,833.98.

Norms and Harmony

Considering the individual's desire to maintain good working relationships. This shows that in the implementation of innovation, there needs to be cooperation from various stakeholders in its development and implementation. The results of the study show that the innovation of Integrated and Digitalized Tax (PAKINTA) in improving the management of local revenue in Makassar City, the Regional Revenue Agency collaborates with the internal government and external government. In building cooperation with the internal government, there are regional apparatus organizations, the Health Service, District Government, Land Service, Housing Service, BAPPEDA, Tourism Service, Transportation Service and Trade Service. In its implementation, the Regional Revenue Agency coordinates and cooperates with the internal government regarding public service levies, health services, waste levies, regional wealth development levies, crossing levies, sales business levies, auction levies, building and building approval levies, and levies on the use of foreign workers. Furthermore, cooperation with the external government involved is Bank SulSelBar, Bank Indonesia and PT. Pos Indonesia. The Regional Revenue Agency as *the leading sector* is always external to the government, especially at Bank SulSelBar, where both taxes, levies, results of processing wealth that are separated from other legitimate regional income, all go to Bank SulSelBar, then with PT. Pos Indonesia cooperation is carried out in relation to the payment of Land and Building Tax. Then with Bank Indonesia in terms of encouraging digital transactions.

Conformity

Dominant values in a government with lower ones will affect individual support for the innovation given in addition to conformity implies that individual values in organizational culture (Suifan, 2021). If individual values are not in accordance or not in line with the values of the institution (organizational culture), then it is difficult for the individual to practice innovation. The findings of the study indicate that the conformity in the implementation of innovation in the

governance of increasing local revenue in Makassar City lies in the rules or regulations that often change so that the local government in this case the Regional Revenue Agency must quickly update and readjust. Furthermore, related to the payment of land and building taxes made at PT. Pos Indonesia, working hours that are different from the Regional Government Agency are an obstacle in reporting tax payment data from PT. Pos Indonesia to the Regional Government Agency, then the conformity of the time in payment through the Integrated and Digitized Tax Application System (PAKINTA) which has not been well coordinated, that when making payments there are still obstacles with approval from Bank SulSelBar to the Regional Revenue Agency so that sometimes it exceeds the tax payment deadline.

Structural Factors

In implementing innovation, a well-organized structure is required. The indicators in a structure are:

Rules and Communication

Derived from *top-down implementation theory*, suggests that the structure within which innovation takes place must provide clear administrative support for innovative practices. If the administrative structure encourages clear lines of communication, written rules, and clear information exchange, then the opportunity to implement or execute innovation is high (Kozioł-Nadolna, 2020).

The findings explain that in the implementation of innovation in governance to increase local revenue in Makassar City, the rules and communication established between the Regional Revenue Agency and stakeholders are running well through socialization, coordination and involving other stakeholders in formulating a policy related to taxation through *Focus Group Discussion* (FGD). Through this *Focus Group Discussion*, it becomes a space for stakeholders to provide input related to taxes in an effort to increase local revenue in Makassar City.

Incentives

If the structure provides the right incentives, then the opportunity for innovation practices will be better or easier to implement over time. The incentives referred to in this case are related to financing between payments made manually and online. The results of the research findings show that manual tax payments require quite large financing and take longer. This is shown by the queue in paying taxes at the payment counter and the payment process which is quite long. Meanwhile, paying taxes through a digital-based application, namely Integrated and Digitalized Tax (PAKINTA), is very effective and efficient in paying taxes, in addition, security in paying taxes can also be guaranteed. Because, it is enough to make transactions through cashless payments*.* With an online-based application, it can reduce the cost of coming to the Regional Revenue Agency office to pay taxes for the community, entrepreneurs and actors.

Openness

That political structures must be open to change and open opportunities so that all political structures are not the same, both individuals and groups (De Vries et al., 2021). If the structure of political opportunities is closed in choosing a group, it is difficult to create an innovative change. If the structure is open then it is easier to create changes at the operational level in the political structure.

The findings show that the government in this case the Regional Revenue Agency is very open to innovations that in efforts to increase regional original income are very open and provide opportunities for increasing regional original income. This is shown through the cooperation carried out by the Regional Revenue Agency with *stakeholders* from both the public and private sectors. The regional revenue agency is also very open to the development of an online-based tax payment application system.

Resistance

In this case will overcome the power of dynamics, interest groups, and policy monopolies in structures that can hinder change. In improving the governance of Local Revenue in Makassar City, there are still often obstacles, namely the lack of public awareness of the importance of paying taxes. When given sanctions such as revocation of business licenses, the impact obtained is directly on economic growth. Seeing this, to overcome delays and public awareness of the importance of timely payments, the Makassar City Government in this case the Regional Revenue Agency is intensively conducting publication socialization through print media, electronic media and public spaces to remind the public to be aware of the importance of paying taxes on time.

Cultural Factors

Shock

Refers to a catalytic event that provides an opportunity to recall something that is likely to result in change. A shock can provide an impetus to see the world differently and motivate change. The findings of the study explain that in the governance of increasing local revenues in Makassar City, changes that occur in local tax and retribution revenues refer to manual tax and retribution payment activities that require a fairly long time, so that the Regional Revenue Agency presents innovations in the ease of paying taxes and retributions because in Integrated and Digital Tax (PAKINTA), this program is a superior innovation for Makassar City in providing convenience for the community to pay local taxes and retributions.

Confession

Shows that innovative practices can be adopted and sustained because they validate the organization or agency in a meaningful way within the broader culture in which the organization operates. The findings of the study indicate that innovative practices that are adopted and sustained are the ease of online-based tax payment services through the Integrated and Digitalized Tax (PAKINTA) application which is one of the mainstay program innovations in Makassar City, especially for tax and regional retribution payment services. This is stated through the convenience of the community and other business actors in the ease of paying taxes and regional retributions. Because tax payment transactions can be carried out quickly and accurately without having to wait for a long time at the payment counter available at the Makassar City Regional Revenue Agency office.

CONCLUSION

Based on the results of the research and discussion above, the conclusion of this study shows that the implementation of innovation in the governance of increasing local revenue in Makassar City has not been implemented optimally. This is because there is no conformity in working hours between the Regional Revenue Agency and its partners, namely PT. Pos Indonesia in terms of conformity in reporting land and building tax payment data. In addition, the rules/regulations that often change so that it takes time to determine regional regulations related to regional taxes and levies.

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