

“SI BAPAK ON” Innovation

(Increasing local tax revenue in Surakarta)

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Abstract—Local tax as one of the Own-Source Revenue (PAD) is an indicator that shows the fiscal potential. However, not all regions have it sufficiently. In order to increase local tax revenues, the city of Surakarta created the Online Tax pay Information System named “Si Bapak On”. This paper aims to discover the implementation of “Si Bapak On”, the innovation supporting factors and also the obstacles. The research method is qualitative descriptive. The data collected by interviewing functionaries of Surakarta Agency for Management of Regional Revenue, Finance and Assets (BPPKAD). The result shows that it could runs well due to the support from the Major of Surakarta, collaboration between related stakeholders, massive socialization of the innovation, as well as the active participation from the society. The obstacles are the application is not yet integrated with the Regional Management Information System (SIMDA) which developed by the Financial and Development Supervisory Agency (BPKP) of Surakarta. Besides that, there are taxpayers who don’t understand the use of this application, but there were also taxpayers who used technology to manipulate tax assessment data. To solve the problems, the Local Government of Surakarta can collaborate with BPKP; optimize mobile safari; and maximize the ability of BPKAD IT staff.

Keywords—local tax; innovation; information system

I. INTRODUCTION

Two decades of regional autonomy implementation in Indonesia provided various colors in the regional government practices. The law of regional autonomy has changed several times, from Law No. 22/1999, then changed to Law No. 32/2004, until it was finally changed to Law No. 23/2019. The regional government practices essentially aims to accelerate public welfare. Various efforts that could be done to manifest this welfare are through improving services, empowerment the society and participation of community. In addition, increasing regional competitiveness is an important thing to do. Based on the regional autonomy law, regional governments are required to be able to utilize the wisdom, potency, innovation and creativity of the region.

Many regions have done innovation and creativity which solely for the sake of actualizing a better public services. The National Institute of Public Administration (NIPA) said that in 2017 there were 19 cities appointed as innovation laboratory areas. From the 19 cities, only 5 cities were financed by Indonesian State Budget (APBN), while the others financed by their own Regional Government Budget (APBD). There have

been around 3,400 new innovations created from this innovation laboratories area (Solopos.com). Not to mention other regions that have not become an innovation laboratories that are competing to create innovation in their regions. If we sum it up, the number of innovation is a lot.

One of the innovations that emerged in 2017 is “Si Bapak On”. This innovation was initiated by the Surakarta City Government in Central Java Province. “Si Bapak On” innovation was born because of the amount of Surakarta’s Own-Source Revenue (OSR) is still very small when compared to the balance funds from the central government. Before the innovation was born, the percentage of Surakarta’s OSR was under 30% of the total regional income, while the percentage of balance funds was on the range of 48% to 65%. In fact, if it juxtaposed with the OSR in big cities of Central Java, such as Semarang, Surakarta is still far behind. Based on data from the Central Bureau of Statistics Indonesia, in 2016 Semarang’s OSR was much higher than Surakarta’s. Semarang’s OSR has reached over one trillion rupiah in 2016, while Surakarta’s still under half a trillion rupiah.

II. LITERATURE

A. Innovation Concept

Innovation is a symptom or phenomenon of an organization that has a long history of research and has been studied in various different disciplines. Because of its long journey, innovation has many meanings that are difficult to define or measure by certain methods. Innovation can be considered as a process, and some interpret it as a result. Quintane et al. states that innovation is the discovery of new knowledge needed to replicate the process which leads to results [1]. Tidd and Bessant define innovation as “a process of turning opportunity into new ideas and putting these into widely used practices” [2]. Meanwhile, Williams in Gloet and Terziovski states that “innovation can be broadly described as the implementation of both discoveries and inventions and the process by which new outcomes, whether products, systems or processes or processes come into being” [3]. Furthermore, Du Plessis mentions that “innovation as the creation of new knowledge and ideas to facilitate new business outcomes, aimed at improving internal business processes and structures and to create market driven products and services” [4]. From the various meanings above, innovation can be conclude as an embodied idea, implementation of discovery and creation, implementation of

the process so as to produce new things either in the form of products, systems or processes and services.

There are many sources of innovation. Tidd and Bessant mention several sources of innovation, including the existence of a "shocking" event [2]. This source of innovation can change perspectives and forced someone to innovate. Another source of innovation is the occurrence of an "accident". The source of this innovation can change something that is not expected turned out to be something that offers a new direction for innovation. Other sources of innovation are pay attention to others by benchmarking, reverse engineering, observing and/or imitating others; ideas and applications in a country transferred into a new context; changes of regulations that require innovation; advertising that reveals and strengthens buried needs; inspiration as an Archimedes moment; encouragement of knowledge creating opportunities by pushing the boundaries of knowledge; need-pull, i.e. the forced situation as the mother of discovery; users as innovators; and explore various alternatives in the future and open up different possibilities.

Smith states that a complete sources of innovation consists of seven sources [5]. The seven sources are (1) Individuals. Ideas that arise could be from the workplace, sometimes involving hobbies and sports, perceived hopelessness, existing gaps and available opportunities (2) Organization. Innovations could arise from the R&D division; (3) Users as the person who knows his needs best; (4) Employees, with their wisdom their have because of their involvement in work; (5) Outsiders, it could be competitors, work partners, etc; (6) Spill-overs, in the form of knowledge spread in the community; and (7) Process requirements that act as stimulus to innovation.

Innovation is not only produced by the private sector, it can also appear in the public sector. In the public sector, Currie et al. in Dhewanto et al. states that public sector innovation defined as the creation and implementation of processes, products, services and shipping methods that result in significant improvements in efficiency, effectiveness or quality of results [6]. According to Indonesia State Minister for the Empowerment of State Apparatus and Bureaucratic Reform regulation number 30 of 2014 concerning the Guidelines for Public Service Innovation, stating that innovation is a creative process of knowledge creation in making new discoveries that different and/or modifications from the existing ones. Public service innovation is a breakthrough type of service that is either an original creative idea and/or adaptation/modification that provide benefits to the community, both directly and indirectly.

Public sector innovation has a frame of reference that helps manage and classify interrelated ideas. The reference framework consists of individuals as innovators, organizations where the individuals are innovating, and the public sector consisting of various organizations and communities as partners in innovation. Dhewanto et al., states that innovation in the public sector starts from the development of policies for program implementation [6]. Then the regulatory approach is used for the use of technology, improvement of human resources, and support organizational innovation to provide new services or improve the quality of existing services. The substantial environment that supports innovation in the public

sector can consist of government and non-government organizations. Non-government organizations consist of business organizations (public/private partnerships), universities, voluntary organizations and others. These organization act as channel and source of innovations. However, politics and bureaucracy continue to play a leading role in supporting innovation. Politics and bureaucracy control resources and assert authority over conflicts that occur. Therefore, strategic planning and policy making can act as a catalyst for the success of innovation which being developed [6].

There are at least two main components in innovation i.e. innovation is a multi-stage processes and innovation can transform an idea into a more efficient product/service or new process. Innovation is a process to develop an idea so that it can be implemented. Kumar states that there are four main principles in producing innovation, i.e. building innovation based on experience, seeing innovation as a system, fostering innovation culture, and discipline in adopting the innovation process [7].

The innovation process is the result of the knowledge process that is owned. This knowledge is an important component of a long-term innovation success [8]. Innovation comes from the ability of organizations to manage, maintain and create knowledge [1,8,9]. While the practice of innovation is a collaborative process. Organization members who have competencies in different fields need to gather to make an innovation process that comprehensive, inclusive and valuable. One action that could be taken is conducting interactive work sessions and brainstorming with people who has different expertise [7]. The public sector innovation process could ran through "top-down" or "bottom-up". The top-down process driven by ministers, officials and groups consisting of academics. While bottom-up process driven by employees or customers. Users and beneficiaries must also be involved in the innovation process [10]. In addition, Gloet and Terziovski state that management party must ensure that innovation is embedded in organizational culture, especially related to the creation of a work environment that encourages creativity and fosters innovation [3].

O'Connor et al. mentioned problems that complicates the process of innovation in the public sector such as the presence of multiple stakeholders, government control, different perspectives in value relationships and enhancement of private sector interest on regulations and public policy [11]. This is also supported by Dhewanto et al. which states that in the public sector, incentives to innovate are lower and have higher risks compared to the private sector [6]. According to Ling in Dhewanto et al. strategies that could be applied by public sector organizations in the innovation process among others is developing competencies needed at each and every stages of innovation [6]. The competencies and abilities for innovation are shown in the following table 1:

TABLE I. COMPETENCIES AND ABILITIES FOR INNOVATION

Stage	Competencies needed	Examples
Creating ideas	R&D (knowledge-based) using leader's experiences	Innovation Center, modeling systems, simulations, partnerships and work teams
Managing innovation	Personal skills, conducive culture, leadership, collaboration, complex changes, testing	Reflexive practice, shared vision, team work, focus group discussion
Difusion	Communication, targeting resources, overcoming resilience, identifying successes, spreading evidence, managing risk	Knowledge management, project planning, persuasion, marketing, evaluation, valuation

Source: Dhewanto et al. [6].

In general, innovation is divided into three parts, i.e. product innovation; service innovation and process innovation [5]. Products in the form of physical objects that people get and use while services in the form of things that are intangible. In order to produce products and/or services, it must be involved processes, so innovation process is innovation in the form of new equipment or new methods/systems. In innovation perspective as a result, innovation divided into two types, i.e. radical innovation and incremental innovation. Mulgan and Albury in Dhewanto et al. explained that radical innovation consists of new services, products and ways of shipping products while incremental innovation is an improvement on existing systems [6]. Public sector organizations required to innovate in carrying out their duties and functions which are mostly related to public service. Public sector innovation could be called service innovation. The concept of service innovation stated by Miles in Dhewanto et al. consist of [6]:

- Innovation in services, for example in products. New service products or improvements in service products (commodities or public services). Service innovation closely related to services design and development of new services.
- Innovation in the process, i.e. new ways or improvements in designing and producing services.
- Innovations in service companies, organizations and industries. Include organizational innovation, service products, innovation processes and innovation processes management in service organizations.

Furthermore, the existence of innovation is considered important in order to reduce costs and increase productivity, thereby increasing profits and strengthening organizations; maintain competitiveness in the global economy; the organization's ability to adapt to environmental changes (legislative, technology, social, economic and physical); facilitating entry into new markets; and instill creative organizational culture (Schumpeter in Dhewanto et al.) [6].

Innovation is a priority and a key factor in achieving customer value. The main objective of innovation in the private sector is to develop competitive advantages over competitors, while the key driver in public organizations is to increase customer value for the target group and reduce costs for the community. The aim of innovation in the government of the

Republic of Indonesia is to improve public services, improve the quality of human resources, strengthen organizational performance and accelerate bureaucratic reform [12].

B. Own Source Revenue and Local Tax

With the law of regional autonomy, each region has the right and obligation to regulate and manage its own government affairs to improve the efficiency and effectiveness of government administration and bring services closer to the public, including in carrying out their respective functions. The government essentially carries three main functions, i.e. the distribution function, stabilization function, and allocation function. The distribution and stabilization function are generally more effective and appropriate to be implemented by the central government, while the allocation function is more appropriate if implemented by Regional Governments that are more aware of the needs, conditions and situations of the local society. In order to implementing this regional autonomy, the delegation and assignment of government affairs to the regions in a tangible and responsible manner must be followed by regulating, distributing and utilizing national resources fairly, including the distribution of authority in the management of state finances and financial balance between the central government and regional government.

The regional government budget (APBD) as regional income consist of Own Source Revenue (OSR), Balancing Funds, and Other Legitimate Revenues. OSR derived from the implementation of the rights and obligations of the regional government, as well as the utilization of regional potential or resources where the collection is regional government responsibility.

OSR aims to provide flexibility to the regions in exploring funding in order to implementing regional autonomy as an embodiment of decentralization principle. OSR consist of Local Taxes, Regional Levies, separated regional wealth management results and other legitimate OSR.

Local taxes is a mandatory contribution to the region that is owed by an individual or an entity that is a forced by the law, by not getting direct compensation and used for regional needs for the greatest prosperity of the people. The legal basis for collecting local taxes and retributions is Law No. 28 of 2009. The law state that local taxes are divided into 2 types, i.e. provincial tax and district/city tax. Provincial taxes consist of vehicle taxes (PKB); Title Transfer Tax (BBN) for vehicle; Fuel Tax; Surface Water Tax; and Cigarette Tax. The district/city tax consists of Hotel Tax; Restaurant tax; Entertainment Tax; Advertisement tax; Street Lighting Tax; Tax on Non-Metal Minerals and Rocks; Parking Tax; Groundwater Tax; Tax for Swift's Nest; Land and Building Tax (PBB); Duty on Land and Building Right Acquisition (BPHTB).

The regional government is given the freedom to determine the regional tax rate according to the joint decision between the regional government and the legislative council (DPRD), as far as it does not exceed the maximum limit set. The regional government was not justified to collected local taxes other than the local taxes mentioned before. Collecting the local taxes is the authority and responsibility of Agency for Management of

Regional Revenue, Finance and Assets (BPPKAD) or the Finance Bureau at the provincial government or district/city government respectively.

III. RESEARCH METHOD

This research use descriptive qualitative method. The data used in this study are primary data and secondary data. Primary data comes from interviewees in BPPKAD of Surakarta City. The data collected through interview techniques to the Head of Registration, Data, and Determination. Meanwhile, secondary data used include data on the trend of Regional Revenue, OSR, and Surakarta City Land and Building Tax taken from 2013 - 2017.

The analytical method used is qualitative narrative research. This qualitative narrative research carried out consider the following characteristics i.e. (1) Research carried out in natural conditions, directly to the data source, and the researcher is the key instrument; (2) collected data were in words or images form, so they do not emphasize numbers; (3) Qualitative research point out processes rather than products or outcomes; (4) Qualitative research conducts inductive data analysis; (5) Qualitative research emphasizes on meaning (observed data).

IV. ANALYSIS AND DISCUSSION

A. General Description: The City of Surakarta

The city of Surakarta, better known as the City of Solo, is one of the major cities in Central Java that supports other cities such as Semarang and Yogyakarta. The area reaches 44.04 km2 which is divided into five sub-districts and 51 villages. The sub-districts are Laweyan District, Serengan District, Pasar Kliwon District, Jebres District, and Banjarsari District. In 2017, the population reached 562,801 people consists of 276,981 are male and 285,820 are female residents. The population growth is 0.376%. The number of working residents are 259,394 people or 52.61% of the entire population with working women reached 118,443 people or as much as 45.65% of the working population. This shows that the role of women in Surakarta is quite high in improving family welfare.

B. "Si Bapak On" Innovation

The city of Surakarta is one of many regions in Indonesia who has many unique innovations in various fields. Tax field is one of an example where Surakarta has an Online Taxpay Information System named "Si Bapak On". "Si Bapak On" built because of Surakarta's OSR as one of contributor to the operational finance is still very low when compared to the balance funds from the central government. The table 2 below shows a comparison of the OSR's percentage and Balancing Funds' percentage to the total revenue of the city of Surakarta from 2013 to 2017.

TABLE II. PERCENTAGE OF OSR TO BALANCE FUNDS 2013 - 2017

Year	OSR's %	Balance Funds %
2013	21.55	54.16
2014	22.00	52.26
2015	23.77	48.18
2016	24.99	64.82
2017	29.24	58.10

Source: Central Bureau of Statistics.

"Si Bapak On" innovation built because of the government of Surakarta sees the enormous potential of local tax on Surakarta's OSR. The table 3 below shows the contribution of local taxes to the OSR of Surakarta City. If these potential could be explored more, then the OSR of Surakarta City will be increase.

TABLE III. PERCENTAGE OF LOCAL TAXES TO OSR

Year	OSR (Rupiah)	LOCAL TAXES (Rupiah)	%
2013	298,400,846,632.	193,906,210,948.	64.98
2014	335,660,206,641.	206,750,725,212.	61.60
2015	372,798,426,790.	233,085,404,386.	62.52
2016	425,502,779,064.	252,052,998,369.	59.24
2017	527,538,846,222.	288,417,472,037.	54.67

Source: Central Bureau of Statistics.

The mandate state in the vision of BPPKAD is realization of accountable and transparent revenue, financial and asset management. While the mission is to increase OSR, improve the management of financial revenue and regional assets in an accountable and transparent manner, save and empower city government assets optimally. With this vision and mission, the government of Surakarta through BPPKAD seeks to continuously improve the professionalism services to the society through the use of information technology.

Another reason why "Si Bapak On" was built is there were leakage of local tax revenues when the process of paying local taxes is still done manually by tax collectors. The existing taxation system, e-tax, cannot accommodate all local tax payments yet. E-tax only serve the payment of land and building tax (PBB), while the others local taxes have not been accommodated. So, there is still a long queue in paying taxes manually at BPPKAD office.

Based on the identification of problems, also driven by the innovation competition organized by the Government of Surakarta City, BPPKAD stir the idea of paying all types of local taxes with online system. This system hopefully could be an alternative solution to solve problems in managing local tax. This system then named "Si Bapak On". Several stages were carried out to make it happened i.e the planning phase, the implementation phase, and the evaluation phase.

On the planning phase, a special team was formed through the Decree of the Head of BPPKAD. The revenue division appointed as leading sector, while the other team consists of tax-related staff, internal staff and IT special staff in BPPKAD. The first task of this special team is to identify stakeholders both internally and externally. Internal stakeholders consist of the Head of BPPKAD, Head of Revenue Registration and Determination Division, Sub Division of Registration and Data Collection, Head of Calculation and Determination Sub-Division, Head of Documentation and Reporting Sub-Division,

Head of Billing and Objection Section, Head of Billing Sub-Sector, Sub-Head Objection Field, Head of Compliance Sub Division, and BPPKAD IT Staff. While external stakeholders consist of the Department of Transportation, Communication and Information (DISHUBKOMINFO) of Surakarta City, the Legal Section and the Cooperation Section of the Surakarta City Regional Secretariat, Banks (Bank of Central Java, Bank Mandiri and Bank BNI), Telkomsel, Association of Indonesian Hotels and Restaurants (PHRI) and the Indonesian Notary Association. The communication between BPPKAD and all of stakeholders can be well established, due to the commitment of the Mayor of Surakarta to prioritize the public interest and always provide the best services for the society. The cooperation between the Surakarta City Government and several stakeholders such as banks and telkomsel stated in MoU (Memorandum of Understanding).

The implementation phase of this innovation gained full support from the regional leader. As stated by the Head of Registration, Data Collection, Documentation and Data Processing, several regional leaders who supported “Si Bapak On” are the Head of BPPKAD, the Mayor of Surakarta and Legislature. The support involved goodwill in the form of regulation and also budget. The Mayor of Surakarta pays special attention to this kind of innovation that can increase productivity and efficiency in managing local taxes. On several occasions, the Mayor communicate with stakeholders directly, such as business people. This act has a major role in the implementation phase, where the business people encouraged to use “Si Bapak On” in order to fulfil their obligation. In addition, the implementation of “Si Bapak On” is supported by banking institutions, eventhough it’s not entirely. Cooperation with the entire banking institutions in Surakarta will begin gradually and it’s not rule out the possibility of cooperating with T.Cash (Telkomsel) or OVO. At this time, only Bank Mandiri, BNI, Bank Jateng and BRI who cooperated with “Si Bapak On” application. Socialization to the society plays a very important role. Dissemination is carried out periodically through various media, such as brochures, wall display information media provided by DISHUBKOMINFO in every village and sub-district in Surakarta City.

“Si Bapak On” is the result of the development of the e-tax application earlier. As a form of BPPKAD's support for the commitment to provide an integrated urban information system for the society, “Si Bapak On” is integrated with the Solo Destination application. The Solo Destination application is a free application that can be downloaded by smartphone through playstore/appstore. Through integrated applications, the people can get various kinds of information about Surakarta City, include conducting various kinds of services, such as licensing and taxation. The Solo Destination application was introduced at the Solo launching event towards Smart City which was held at the end of 2016. The Solo Destination application is expected to facilitate government services to the Solo society. Initially, the Solo Destination application only featured nine menus, i.e Traffic Solo, Solo Traffic Info, E-Ticketing BST, E-Test, ULAS Mobile, E-Village, E-Retribution, Siparta, and Children's Radio Conata. However, with “Si Bapak On”, the Solo Destination application can be used also as an application for tax payments in Surakarta City. This application contains

information on tax obligations for the community, as well as targets and realization of taxes in real time for the government. Not only the Land and Building Tax (PBB), the taxes managed through “Si Bapak On” include Hotel Taxes, Restaurant Taxes, Entertainment Taxes, Parking Taxes, Groundwater Taxes, Advertising Taxes, Tax for Swift’s Nest, and Duty on Land and Building Right Acquisition (BPHTB) . In the early stages of introduction of Si Bapak On, only land and building taxes that can only accessed. It is expected by the end of 2018 all nine types of local taxes could be done through the “Si Bapak On” and starting in 2019, non-cash taxes could be collected with more cooperations with banking and others financial services. But until now, tax payments which can be done through “Si Bapak On” application are Land and Building Taxes, while other local taxes are still in progress (not yet running).

To take a closer look at the application, fig. 1 shows the Solo Destination application to be downloaded at play store and fig. 2 shows the mechanism of the “Si Bapak On”.

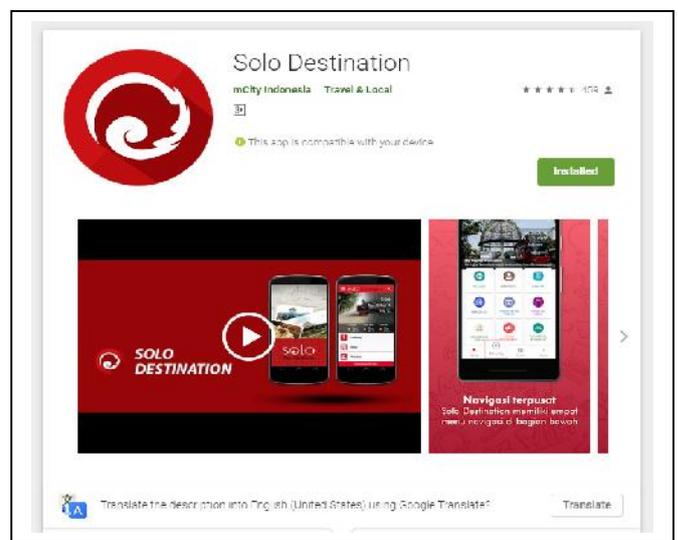


Fig. 1. Solo Destiniantion app on Play Store.

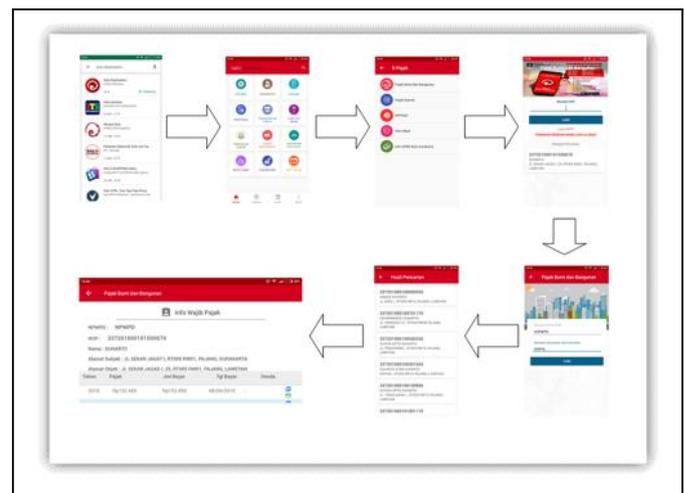


Fig. 2. “Si Bapak On” mechanisms on Solo destination.

People who have installed this application can check the tax obligations that must be paid. We simply enter the NPWP or name and village for the Land and Building Tax and NPWP for other local taxes. After the community gets information on the tax value he/she owe, they can use multi channel payment to pay their taxes such as direct payments to banks that have collaborated with the Surakarta City Government, ATMs and SMS Banking. For the lower-middle class people who do not have the ability to use “Si Bapak On” yet, the government of Surakarta city provides “tax safari” in the form of mobile cars, which ready to carry out tax payment services by picking up the ball to residents in the coordination of the village. Direct payment of taxes still be done through Customer Service Officers (CSOs) who are in BPPKAD and the tax office in each sub-district with payments through the relevant bank account.

With the presence of Si Bapak On, local taxes in Surakarta City experienced a significant increase. Land and building taxes payed through Si Bapak On application increased from Rp. 64.0009.007.766 in 2017 to Rp. 100.757.217.804 in 2018 (apbd.surakarta.go.id) [13]. Fig. 3 shows trend of local tax enhancement from 2014 to 2018 [14]. Since Si Bapak On was implemented, the local tax increased 14% in 2017.

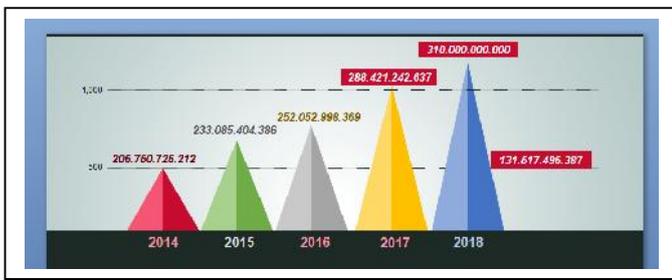


Fig. 3. Trend of local tax increase in Surakarta City (2014–2018).

On the evaluation phase, it is believed that not all innovations can run smoothly without any constraints. Constraints that arise could be seen from two sides, service providers, in this case BPPKAD and from the taxpayer side. Si Bapak On is not yet integrated with the Financial Management Information System (SIMDA) developed by the Financial and Development Supervisory Agency (BPKP) that causes the revenue data from SIMDA still done manually. On the other hand, there are still taxpayers who do not understand how to use the online tax payment system but there were taxpayers who used technology to manipulate tax assessment, so they still needed the role of regional coordinators to monitor tax payment compliance.

To overcome the problems, alternative solutions are the establishment of collaboration between BPKP and BPPKAD of Surakarta City to integrate SIMDA with Si BAPAK ON; optimize mobile safari to accommodate people who do not have the ability to pay taxes online; and optimize the ability of BPPKAD IT staff to control and overcome data manipulation.

There are many benefits with the presence of this application in Surakarta City, both for the city government and the society. With this innovation, people can pay taxes easily, quickly, safely and comfortably, anytime and anywhere. As for

the government, this innovation could help the Surakarta City Government in increasing its OSR from the local tax sector. It also helps to manifest an accountable and transparent regional revenue management in order to create a corruption free in Surakarta City.

V. CONCLUSION

This paper aims to discover about the implementation of the Online Tax pay Information System (Si Bapak On) conducted by the City of Surakarta, the supporting factors, the constraints faced, and the strategies in order to increase OSR from the tax sector. Based on the results of literature study and benchmarking to BPPKAD of Surakarta City, it is known that Si Bapak On innovation can work well due to several factors, i.e. the support and attention of the Major of Surakarta City, collaboration between relevant stakeholders, massive socialization of innovations, as well as active community participation. However, the implementation found many obstacles, such as the application is not yet integrated with the Financial Management Information System (SIMDA) developed by the Financial and Development Supervisory Agency (BPKP); the existence of taxpayers who do not understand how to use this application. But, in the other hand, there were also taxpayers who used technology to manipulate tax assessment data. With these obstacles, the role of the regional coordinator in supervising tax payments compliance is still needed. To solve the problems, the strategies that can be done by the government of Surakarta City are collaborate with BPKP in order to integrate SIMDA with Si Bapak On application; optimizing mobile safari to accommodate people who do not have the ability to pay taxes online; and optimizing the ability of BPPKAD IT staff to control and overcome data manipulation of tax assessment.

Si Bapak On innovation is very easy to replicated by other regions regarding Law No. 28 of 2009 and Government Regulation No. 55 of 2016. The need for online data, online payments, and online reporting traces from those regulation. Strategies that can be carried out by the regions especially in preparing human resources, IT infrastructure, regulations regarding cooperation with relevant stakeholders.

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