Service Innovation at the Regional Revenue Agency of Maluku Province In Increasing Local Revenue

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ABSTRACT

This study aims to analyze and explain the Service Innovation at the Regional Revenue Agency of Maluku Province in Increasing Local Revenue. Using in-depth interview data collection techniques with the help of an interview guide. In addition, direct document tracing was conducted while observing, reading, and understanding concepts, to obtain secondary data from work reports, legislation, regional regulations, decrees, and brochures related to the issues faced. The data from this research were analyzed using descriptive qualitative analysis techniques. The research results show that, 1) The Maluku Provincial Bapenda enhances the capacity of ASN human resources, which can support public service innovations, thereby impacting the increase in PAD. 2) The Maluku Provincial Bapenda innovates services to the community thru the digitalization of tax and retribution payments based on online systems, which can increase the community's enthusiasm for paying taxes and retributions, thereby increasing PAD. 3) The Maluku Provincial Bapenda innovates services thru the development of PAD sources, including intensification and extensification, which impacts the increase in PAD. 4) The Maluku Provincial Bapenda innovates services to the community by simplifying the service process, which impacts the increase in the community's willingness to pay taxes and retributions, thereby contributing to the increase in PAD.

INTRODUCTION

Public services from government agencies to the community are something urgent. Facing the public services from the community, government institutions adjust to the dynamics of the community's needs, which demand public services that are responsive, effective, efficient, fair, transparent, accountable, rule-compliant, and of high quality. If the government agency is able to provide public services in such a manner, it will certainly meet the expectations of the community. So that in the end, the community will be satisfied with the public services provided by the government agency. Every human being or citizen of a country can never avoid or escape various forms of relationships (interactions) with government bureaucratic institutions. At the same time, the government bureaucratic institution, which is the only organization or institution that has legitimacy from the community to meet all forms of the community's basic needs in the form of public services, must continuously improve the quality of its services in order to achieve a sense of satisfaction from the community it serves. (Maulidiah, 2014).

To provide the best quality public service that meets the needs and desires of the community, the government must inevitably manage its services well, which means implementing good public service management as well. (Manulang, et al., 2021). Good public service management includes: planning, organizing, actuating/leading, and controlling, popularly known by the acronym POAC. One aspect that is a focus in public service, related to public service management, is the innovation of public services. Relevant to this, according to Mahardhani, et al. (2024), innovation in public service is key to improving the quality and efficiency of services provided by the government to the community. In the era of globalization and rapid technological advancement, the need for adaptation and renewal in public service systems has become increasingly urgent. This innovation includes the implementation of new technologies, the simplification of administrative processes, and the development of service models that are more responsive to the needs and expectations of citizens. Thru innovation, the government can optimize resource use, reduce bureaucracy, and ensure that public services are not only fast and efficient but also fair and inclusive.

Then, efforts are needed to accelerate the improvement of public service quality by encouraging the growth of innovative service models that can inspire, serve as examples, and be transferred/replicated thru the transfer of knowledge and experience. This will be effective because empirically, evidence of success already exists, and psychologically, the innovative public service model is more trusted to be followed by other public services that desire success in their public service. The growth of this innovative public service model requires conducive conditions, both from the side of the service unit managers and from the leadership of ministries/agencies and local governments that allow creativity to grow and develop. (Syafri, 2022) At the local level, government agencies are also faced with the demands of providing public services that are responsive, effective, efficient, fair, transparent, accountable, rule-compliant, and of high quality to the community. One of the ways is carried out by local government agencies thru public service innovations. These public service innovations are relevant to services that have a real contribution to the Regional Original Revenue (PAD) by local government agencies. Such phenomena are also carried out by the Regional Revenue Agency (Bapenda) of Maluku Province, where they diligently implement innovations to enhance the Regional Original Revenue (PAD) of Maluku Province.

This has become the hope of the Maluku Provincial Government. This is because PAD is one aspect of self-sufficiency, which is used as capital for development in the interest of the community. However, based on data from the Maluku Province Bapenda in 2025, it shows that from 2023 to 2024 there was no increase in accordance with the projected target. In 2023, the Local Revenue (PAD) amounting to Rp.1,053.30 billion only contributed 8.6% to the total Regional Revenue (PD), with the largest source being Local Taxes. Similarly, in 2024, the PAD

amounting to Rp.157.05 billion only contributed 10% to the total PD, with the largest source also being Local Taxes. Quantitatively, although the PAD in 2023 was smaller along with its contribution to PD, compared to the larger PAD in 2024 along with its contribution to PD, the increase in PAD in 2024 and its contribution to PD was not significant. This is seen from the amount of PAD and its contribution to PD, which only experienced a two-digit percentage increase. Similarly, the sources of PAD revenue for the Province of Maluku, which have been pursued by the Maluku Provincial Revenue Agency (Bapenda) over the past two years, only come from Regional Taxes. Meanwhile, there are sources of PAD revenue for the Province of Maluku that can be tapped by the Maluku Provincial Revenue Agency without solely relying on Regional Taxes, such as: 1) Regional Retribution, 2) Separated Regional Wealth Results, and 3) Other Legitimate Original Regional Revenues.

From this condition, it shows that there is no correlation between the innovations carried out by Bapenda of Maluku Province and the annual PAD increase target of Maluku Province. This is due to: 1) the suboptimal enhancement of ASN human resource capacity thru education, training, courses, and internships to support service innovation at the Maluku Provincial Bapenda, with the target of increasing PAD; 2) the suboptimal provision of facilities and infrastructure at the Maluku Provincial Bapenda. This results in the less-than-optimal performance of ASN in supporting service innovation at the Maluku Provincial Bapenda, with the output of increasing PAD; 3) the lack of community support regarding digital-based services at the Maluku Provincial Bapenda. The community does not yet understand digital-based services, as they expect ASN to assist in digital-based services. This is contrary to the service innovation at the Maluku Provincial Bapenda, which is digital-based; 4) the capacity of available Information and Communication Technology (ICT) devices, concerning internet network quotas, is still not in line with the number of community members processing services at the Maluku Provincial Bapenda. Where during service hours there is a slowdown. However, the Maluku Provincial Bapenda has already made innovations with ICT-based services: 5) There has not been a massive expansion in the development of PAD potential from various sectors carried out by the Maluku Provincial Bapenda. This is due to the lack of ideas and innovations from the leadership level and ASN staff at the Maluku Provincial Bapenda in the effort to massively develop PAD potential.

Various studies on public service innovation generally emphasize the digitalization of services as the main strategy to improve administrative effectiveness and regional acceptance. These studies have mostly been conducted in urban areas or regions with relatively adequate technological infrastructure, so their results do not fully represent the conditions of island regions like Maluku Province. Moreover, most studies focus more on aspects of improving service quality and public satisfaction, while analyzes specifically linking service innovation to the increase in Local Revenue (PAD) are still limited. This indicates a conceptual gap in understanding the direct relationship between service innovation and the optimization of regional fiscal revenue. Research findings conducted by Saifudin (2020) indicate that the utilization of information technology in tax services can be improved (Saifudin, 2020), tax service innovations (Dasnoer, et al 2023), innovations in tax services and regional levies (Lismatin, et al, 2022), the use of e-digital financial services (Anjana, et al, 2025), increased transparency and efficiency in tax services (Barraq, et al, 2025), regional innovation development in increasing revenue (Narti, et al, 2023), tax management innovations (Musin, 2023), and tax service innovations thru the Drive Thru program (Anoraga, 2014).

On the other hand, research examining PAD management tends to emphasize regulatory factors, supervision, and tax intensification, without exploring service innovation models that are

contextual to the geographical characteristics of archipelagos. Not many studies have integrated a digital approach with a door-to-door service strategy as a hybrid innovation model to improve taxpayer compliance. Therefore, this research aims to fill that gap by comprehensively analyzing service innovations at the Regional Revenue Agency of Maluku Province and their contribution to increasing PAD.

From the background of the problem and the phenomena mentioned above, the author is interested in trying to uncover the true meaning behind these phenomena, with the problem formulation being: How does service innovation at the Regional Revenue Agency of Maluku Province improve local revenue? This research aims to analyze and explain the Service Innovation at the Regional Revenue Agency of Maluku Province in Increasing Local Revenue. The results of this study are expected to be useful both academically and practically. Academically, the results of this study are expected to be beneficial as information for the development of public administration science in general, and specifically for public service management science. Practically, the results of this study are expected to be useful as information for competent leaders regarding Service Innovation at the Regional Revenue Agency of Maluku Province in Increasing Local Revenue. The results of this study are expected to be useful both academically and practically.

METHOD

The location of this research is at the Regional Revenue Agency of Maluku Province. The key informants for this research were determined purposively, including: Head of the Maluku Provincial Revenue Agency, Secretary of the Maluku Provincial Revenue Agency, Head of the Regional Tax Division of the Maluku Provincial Revenue Agency, Head of the Regional Retribution Division of the Maluku Provincial Revenue Agency, Head of the Equalization Funds and Other Revenues Division, Chairman of Commission II on Finance and Economy of the Maluku Provincial Regional House of Representatives, Chairman of the Maluku Provincial Chamber of Commerce and Industry (KADIN), Chairman of the Maluku Provincial Young Entrepreneurs Association (HIPMI), Chairman of the Maluku Provincial Special Rental Transport Association (ASKA), and Chairman of the Maluku Provincial Indonesian Street Vendors Association (APKLI), who were selected accidentally. Therefore, the key informants in this study number 10 people.

To collect primary data, the Indepth Interview technique was used, with the help of an Indepth Guide, where questions and answers were direct and oral, written by the informants in the form of complete transcripts as field research documents. In addition, documentation techniques were used by attempting to trace, read, and understand concepts and secondary data directly from documents, work reports, legislation, regional regulations, decrees, and brochures related to the issues faced. Data is analyzed using descriptive qualitative analysis techniques, according to Miles and Huberman (1992), adapted by Sukardi (2009), namely first conducting data reduction activities, second data presentation, and third drawing conclusions/verification.

RESULTS AND DISCUSSION

Service Innovation at the Regional Revenue Agency of Maluku Province in Increasing Local Revenue

In order to understand the Service Innovation at the Regional Revenue Agency of Maluku Province in Increasing Local Revenue, data was recorded from interviews with informants thru five dimensions and their analysis, which can be seen as follows.

Capacity Building of Apparatus

One of the efforts undertaken to support public service innovation for the community by government agencies in the region. Thus, contributing to the increase in Regional Original Revenue (PAD) by enhancing the capacity of human resources (HR) of State Civil Apparatus (ASN). The improvement of ASN HR capacity in supporting public services, to have an output for increasing PAD, is also noted by the Maluku Provincial Bapenda. This was stated by the Head of Bapenda Province of Maluku IWT, the Secretary of Bapenda Province of Maluku NL, the Head of the Regional Tax Division of Bapenda Province of Maluku JT, the Head of the Regional Retribution Division of Bapenda Province of Maluku, and the Head of the Equalization Fund and Other Revenues Division ML (November, 2025): "The ASN in Bapenda Province of Maluku are often involved in education, training, internships, and courses relevant to service innovation." The target is to improve the human resources of ASN, so they can support public service innovations to increase PAD. The hopes of the stakeholders from the Bapenda of Maluku Province as a regional government agency are very high, related to the improvement of the human resource capacity of ASN in that government agency. This way, they can support public services, which have an impact on increasing the PAD of Maluku Province.

This was stated by the Chairman of Commission II on Finance and Economy of the Maluku Provincial DPRD I, the Chairman of KADIN Maluku Province MAS, the Chairman of HIPMI Maluku Province MRM, the Chairman of ASKA Maluku Province PN, and the Chairman of APKLI Maluku Province NS. (November, 2025): "To support public service innovation at Bapenda Maluku Province, which can impact the increase in Maluku Province's PAD, it is essential for ASN to participate in education, training, internships, and courses." With the enhancement of ASN's human resource capacity at Bapenda Maluku Province, it can support public service innovation, which impacts the increase in Maluku Province's PAD.

The research findings can strengthen the opinion of Ridwan and Sudrajat (2010), that public service is the service provided by the government as the state organizer to its society in order to meet the needs of that society with the aim of improving the welfare of the community (Sudrajat, 2010). Meanwhile, Silalahi (1992) emphasizes that the state in the governance system becomes the mainstay of public service to guaranty its rights, and the improvement of the quality of service will become increasingly important (Silalahi, 1992). In line with this, Dwiyanto (2010) explains that public service is simply understood as the provision of goods and services organized by the government (Dwiyanto, 2010). Meanwhile, according to Hayat (2017), public service is the overall provision of basic services needed by the community to be fulfilled according to its regulations (Hayat, 2017).

Digitalization of Services

The public service processes carried out by government agencies have made impressive progress. The conventional public service process is transforming into a digital technology-based system. This is capable of enhancing the quality of public services to be effective, efficient, transparent, fair, accountable, rule-compliant, and of high quality. Similarly, the Maluku Provincial Revenue Agency (Bapenda) is innovating public services by using digital-based services for the community. The hope is to make it easier for the community, so that more people pay taxes, which will have an impact on increasing the PAD of Maluku Province. This was stated by the Head of the Maluku Provincial Bapenda IWT, the Secretary of the Maluku Provincial Bapenda NL, the Head of the Regional Tax Division of the Maluku Provincial Bapenda JT, the Head of the Regional Retribution Division of the Maluku Provincial Bapenda, and the Head of the Equalization Fund and Other Revenues Division ML (November, 2025): "The Maluku Provincial Bapenda provides online services so that the community can access services effectively and efficiently to pay taxes and retributions, which are connected to banks. This increases their

enthusiasm for paying taxes and retributions." The impact is an increase in the Regional Revenue of Maluku Province.

Various groups that have partnerships with the Maluku Provincial Bapenda consistently support the digitalization of public services for the community. This will make it easier for the community to pay taxes and levies without having to queue at the counters in the office. This was stated by the Chairman of Commission II on Finance and Economy of the Maluku Provincial DPRD I, the Chairman of KADIN Maluku Province MAS, the Chairman of HIPMI Maluku Province MRM, the Chairman of ASKA Maluku Province PN, and the Chairman of APKLI Maluku Province NS. (November, 2025): "Online services are the right solution from the Maluku Provincial Bapenda in providing public services to the community, related to tax and retribution payments." The output is that more and more citizens are making tax and retribution payments. Thus contributing to the increase in PAD." With the digitalization of public services by the Bapenda of Maluku Province to the community thru online-based tax and retribution payments, it can enhance the community's enthusiasm for paying taxes and retributions. The impact is an increase in the PAD of Maluku Province.

The research results reinforce Syafri's (2022) opinion that public service innovation can provide benefits to the community, both directly and indirectly (Syafri, 2022). Similarly, Kertati and Helmie (2023) state that innovation in public service can be a new thing or discovery, and it can also be a new approach or perspective that is more contextual (Helmie, 2023). Meanwhile, according to Mulyadi (2018), innovation is important in improving the quality of public service (Mulyadi, 2018).

Development of New Local Original Revenue Sources

One of the innovative service efforts undertaken by government agencies in the region is the development of new Local Original Revenue (PAD) sources. This is done by intensifying PAD, which is an effort to increase PAD revenue from existing sources, rather than adding new sources. This is also accompanied by the extensification of PAD, which is an effort to explore new PAD revenue sources. This phenomenon has also caught the attention of the Maluku Provincial Revenue Agency (Bapenda). This was stated by the Head of the Maluku Provincial Bapenda IWT, the Secretary of the Maluku Provincial Bapenda NL, the Head of the Regional Tax Division of the Maluku Provincial Bapenda JT, the Head of the Regional Retribution Division of the Maluku Provincial Bapenda, and the Head of the Equalization Fund and Other Revenues Division ML (November, 2025): "The Maluku Provincial Bapenda is innovating its services, one of which is by developing PAD sources thru intensification and extensification efforts." This effort has resulted in an increase in the Regional Original Revenue (PAD) of Maluku Province.

It is the responsibility of the Bapenda of Maluku Province to develop PAD sources thru intensification and extensification. This is done in order to boost the PAD of Maluku Province. However, the development of these PAD sources must comply with national financial norms and policies. This was stated by the Chairman of Commission II on Finance and Economy of the Maluku Provincial DPRD, the Chairman of KADIN Maluku Province, the Chairman of HIPMI Maluku Province, the Chairman of ASKA Maluku Province, and the Chairman of APKLI Maluku Province. (November, 2025): "It is a necessity for the Maluku Provincial Bapenda to innovate services by developing PAD sources thru intensification and extensification. This has implications for the increase in PAD of Maluku Province." With the efforts of the Maluku Provincial Bapenda to innovate services, which are carried out thru the development of PAD sources, including intensification and extensification, it impacts the increase in PAD of Maluku Province.

Research findings can strengthen the opinion of Abdul Halim (2004), that Regional Original Revenue (PAD) is the income obtained by the region from sources within its own territory, collected based on regional regulations in accordance with applicable laws and regulations (Halim, 2004). In line with Darmadi (2021), Regional Original Revenue (PAD) is one of the important components that realistically reflects the condition of regional resource wealth derived from community participation and the role of the regional government in maximizing revenue thru tax payments and regional levies (Darmadi, 2021). Meanwhile, according to Badrudin (2017), Regional Original Revenue (PAD) is the regional income derived from local taxes, regional levies, the management of separated regional wealth, and other legitimate regional original revenues, aimed at enabling the region to explore financing for self-governance as a manifestation of the decentralization principle (Bahrudin, 2017). From various opinions, it can be said that Local Revenue (PAD) is the income obtained by the Provincial and Regency/City Regional Governments from sources within their own regions, collected based on regional regulations in accordance with the applicable laws and regulations.

Simplifying the Service Process

One of the public service innovations implemented by government agencies, related to efforts to increase PAD, is by simplifying the service process, which includes: streamlining procedures and accelerating completion times. This will result in more citizens paying taxes and levies. Such conditions are also implemented by the Maluku Provincial Bapenda, which innovates public services for the community by simplifying the service process. This was stated by the Head of the Maluku Provincial Bapenda IWT, the Secretary of the Maluku Provincial Bapenda NL, the Head of the Regional Tax Division of the Maluku Provincial Bapenda JT, the Head of the Regional Retribution Division of the Maluku Provincial Bapenda, and the Head of the Equalization Fund and Other Revenues Division ML (November, 2025): "The Maluku Provincial Bapenda is innovating public services for the community by simplifying the service process, which includes: streamlining procedures and accelerating completion times." This effort has resulted in an increase in the community's payment of taxes and levies. Thus contributing to the increase in PAD.

Simplifying the service process, which includes streamlining procedures and accelerating completion times, is an imperative carried out by the Maluku Provincial Revenue Agency (Bapenda). This is part of the service innovation being implemented. The target is to encourage the community to pay taxes and levies. So that it has an impact on increasing the PAD of Maluku Province. This was stated by the Chairman of Commission II on Finance and Economy of the Maluku Provincial DPRD, the Chairman of KADIN Maluku Province, MAS, the Chairman of HIPMI Maluku Province, MRM, the Chairman of ASKA Maluku Province, PN, and the Chairman of APKLI Maluku Province, NS. (November, 2025): "Bapenda Maluku Province is innovating public services for the community by simplifying the service process, including: simplifying procedures and accelerating completion times." The impact is an increase in community participation in paying taxes and levies, ultimately capable of increasing PAD. "With the innovation of public services to the community by Bapenda of Maluku Province, thru efforts to simplify the service process, including: simplification of procedures and acceleration of completion time, it has an

impact on increasing community participation in paying taxes and levies. Thus, contributing to the increase in PAD."

Service innovation at the Regional Revenue Agency of Maluku Province is closely linked to the government's policy direction in strengthening bureaucratic reform and regional fiscal independence. The fiscal decentralization policy as mandated in the Regional Government Law encourages local governments to optimize Local Own Revenue thru effective, transparent, and accountable governance. In addition, national policies on government digital transformation and the implementation of the Electronic-Based Government System (SPBE) serve as normative foundations for the development of technology-based regional tax services. At the regional level, regulatory support and the commitment of local leaders also strengthen the implementation of service innovations as a strategy to increase revenue. Thus, the innovations implemented do not stand alone, but are part of a broader public policy implementation aimed at improving service quality and strengthening the fiscal capacity of Maluku Province sustainably.

This research found that the service innovations implemented by the Regional Revenue Agency of Maluku Province significantly improved the effectiveness of local tax management. The implementation of a digital-based tax payment system, collaboration with banking institutions, and the utilization of online service channels have proven to accelerate transaction processes and minimize administrative practices that could potentially lead to revenue leakage. In addition, the innovation of door-to-door services conducted in remote areas is able to reach taxpayers who previously had limited access to services. The combination of these approaches increases taxpayer compliance, expands the tax base, and strengthens the transparency and accountability of regional revenue management. In line with the research by Ratna (2024), there are innovations in tax services (Ratna et al, 2024), innovations in the tax sector with the Tapping Box Method program (Nisa, et al, 2024), electronic-based service innovations (Permana, et al, 2022), budget planning conflicts (Wance, 2019), and power interaction patterns in budget planning (Wance, 2017).

Other findings indicate that the success of innovation is not only determined by technology but also by institutional factors and the quality of human resources. Leadership commitment, inter-field coordination, and the enhancement of bureaucratic capacity in mastering information technology are key factors in ensuring the sustainability of innovation. This study also found that the hybrid innovation model—which combines digitalization and direct services—is more adaptive to the geographical characteristics of archipelagos like Maluku. This model has proven capable of driving a more equitable and sustainable increase in Local Revenue.

CONCLUSION

From the analysis results above, specific conclusions can be drawn: first, the Maluku Provincial Bapenda is enhancing the capacity of ASN human resources, which can support public service innovations. This impacts the increase in Maluku Province's PAD. Second, the Maluku Provincial Bapenda is innovating services to the community thru the digitalization of tax and retribution payments based on online systems, which can increase community enthusiasm for paying taxes and retributions. This can increase Maluku Province's PAD. Third, the Maluku Provincial Bapenda is innovating services thru the development of PAD sources, including intensification and extensification. This impacts the increase in Maluku Province's PAD. Fourth,

the Maluku Provincial Bapenda is innovating services to the community by simplifying service processes, including procedural simplification and acceleration of completion times. This impacts the increase in community participation in paying taxes and retributions, thereby contributing to the increase in PAD.

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