

Evaluation of the Implementation of Collaborative Governance in the Optimization of DKI Jakarta Regional Tax Revenues

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ABSTRACT

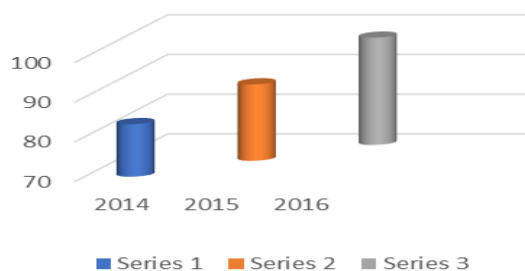
A very dynamic tax strategy environment, one in which tax institutions cannot work alone, requires collaborative governance in the context of optimizing local tax revenues. In addition, improving the interdependent use of tax between each government agency makes the synergy of each institution a necessity. During the vulnerable period in India of 2014 to 2016, the realization of DKI Jakarta's regional tax revenue never reached the determined target. The tax revenue channel, the DKI Jakarta Regional Tax and Retribution Agency (BPRD) is therefore now innovating by arranging four priority programs with the aim of optimizing tax revenue. To carry out these four flagship programs, the DKI Jakarta BPRD collaborates with various government and non-government agencies. This study uses a post-positivism approach and qualitative data-collection methods with in-depth interview data-collection techniques and documentation studies. This research shows that the DKI Jakarta BPRD as an institution that leads the way in collaborative governance is considered to be less proactive and confident in carrying out its policies. In addition, in the system context, there are obstacles in the level of conflicts and lack of trust in the collaboration built by the DKI Jakarta BPRD with one of the actors in that the relationship is based on political elements rather than needs.

Keywords: Collaborative Governance, Regional Taxes, Optimization of Tax Revenue

1. INTRODUCTION

During the vulnerable time in India of 2014 to 2016, the realization of tax revenues in DKI Jakarta did not reach the predetermined target. This can be seen from the following table:

Table 1.1. Realization of DKI Jakarta Regional Tax Revenue in 2014-2016



Source: DKI Jakarta BPRD Control Division

From the table above, it can be explained that series 1 describes DKI Jakarta's regional tax revenue in 2014 where the realization of tax revenue only reached 83.32% of the target set. Series 2 illustrates the DKI Jakarta regional tax revenue, of which the realization reached only 89.24% of the target set. And finally, series 3 explains the realization of DKI Jakarta's regional tax revenue in 2016, which reached 97.01%. From these three series, it can be seen that there is an increase in the realization of DKI Jakarta's regional tax revenue, but the increase did not reach the previously determined targets.

There are several reasons underlying the difficulty of achieving the local tax revenue targets in DKI Jakarta, the first one being the absence of regulations that fully support regional tax management and collection activities. The second reason is the lack of completeness and truth of support for regional tax data between the DKI Jakarta BPRD and the related Regional Government Work Unit (SKPD). Third, the level of compliance and motivation of taxpayers is not yet optimal for their tax obligations. Fourth, the

implementation of law enforcement against local tax avoidance has not been optimal, and the final reason is the unavailability of comprehensive integration systems for all types of local taxes with SKPD support related to local tax collection activities.

In an attempt to solve some of the above problems, the DKI Jakarta BPRD launched the Jakarta BPRD priority program. This superior priority program attempts to address not only the problems that have been faced by the BPRD in realizing tax revenues but also has the main objective as a program designed to optimize tax revenues in DKI Jakarta as an important source of regional income. As stated in Law 32 of 2004 concerning Regional Government, taxes are a source of regional income that can later be used to finance regional development with the aim of strengthening regional autonomy that is real, extensive, and responsible. It is therefore very important to be able to achieve the target of tax revenue so that the government can implement regional autonomy and manage its own household.

Leading priority programs compiled by the BPRD are divided into four main programs, namely optimization of revenue through fiscal cadasters, law enforcement for taxpayers, integration of business licensing in the form of tax clearance/overall fiscal linkages to taxpayers, and finally the improvement of information technology-based services. Since 2017, the DKI Jakarta BPRD and a host of cross-section actors have collaborated in the running of these four programs.

These four are not the first programs that the BPRD established in order to collaborate with other actors outside the BRPD; there was a previous program called "Audience" in which the DKI Jakarta BPRD involved the public in making tax policies. Involving the community does not necessarily allow the community to determine tax policy but rather invites the public to sit together to discuss new tax policies to see whether the policy seems appropriate or if it will cause turmoil in the community.

Aiming to optimize local tax revenue, the DKI Jakarta BPRD collaborated with several government and non-government agencies, including the Corruption Eradication Commission (KPK), Director General of Traffic of Jakarta Area Police, Asian Bank Development (ADB), and others. In 2017 it was proven that the support and collaboration between the DKI Jakarta BPRD and government and non-government agencies produced good results. This can be seen from the realization of DKI Jakarta regional tax revenue, which for the first time in a few years exceeded the specified target of IDR 36.1 trillion, reaching 103.54 percent and exceeding its initial target of IDR 35.359 trillion.



Figure 1.1. Map of The DKI Jakarta BPRD Collaboraion (Source: DKI Jakarta BPRD Control Division)

In accordance with the formulation of the problem that the author described earlier, this study aims to:

1. Evaluate the process of implementing collaborative governance in optimizing DKI Jakarta regional tax revenues; and
2. Analyze what factors influence the process of implementing collaborative governance to optimize Jakarta's regional tax revenue.

2. THEORETICAL REVIEW

In this study, several concepts and theories that form the framework of thinking are used, namely the concept of public policy implementation, the concept of policy evaluation, the concept of governance, the concept of good governance, the concept of collaborative governance, and the concept of collaborative governance regimes by Emerson and Nabatchi. In the concept of public policy implementation, Van Meter and Horn (1975) have their own opinions, arguing that actions taken by the government together with the private sector both individually and in groups with the aim of achieving the objectives formulated in the policy are an implementation of policy. Grindle (2007) also expressed the opinion that the new implementation process would begin when the goals and objectives had been set and that this happened when the activity program had been prepared and the funds had been prepared and channeled to achieve the goals or objectives. The point is that policy implementation is a stage as well as a way to connect the objectives of the policy and the results of government activities. This is in line with the views of Van Meter and Horn, who believe building a network that enables public policy objectives to be realized through the activities of government agencies that involve various parties and interests is the task of policy implementation.

As for the concept of policy evaluation, Dunn (2003, p. 608-610) states that the term evaluation can be equated with interpretation (appraisal), giving a number (rating), and assessment. Evaluation is

associated with the production of information that contains the value and benefits of policy results. In addition, the evaluation also gives credible or valid results about the performance of the policy, namely how far the needs, values, and opportunities are able to be achieved through public action. Evaluation further contributes to the application of other policy analysis methods, including the formulation of problems and recommendations.

Governance is defined as a mechanism or procedure for the government and the community to manage resources and solve public problems. In the concept of governance, the government is not the only actor that determines policy but only one of the actors, and even it cannot always determine policy. Governance calls for the redefinition of the role of the state and that of the community, the aim being to monitor the accountability of the government itself (Sumarto & Hetifa 2003). In governance, therefore, the government becomes one of the actors with a role in formulating, expressing, and realizing what the community wants.

Kurniawan (2005) on the other hand defines good governance as the implementation of a solid, responsible, efficient, and effective state government by maintaining the synergetic constructive interaction between the domains of the state, the private sector, and the community. Given the importance of good governance in public sector organizations, real government policies are needed to implement it. Emerson, Nabatchi, and Balogh (2012) define collaborative governance as a process and a structure of decision-making in the form of public policy and management that involves people outside the constructive of public/government bodies such as the private sector and civil society to find solutions to public problems that cannot otherwise be resolved.

In this study, the authors used the collaborative governance regime by Emerson and Nabatchi (2015) because their theory provides a broader definition for collaborative governance as a process and also the structure of public policy formulation, decision-making, and public management that involves the public and public bodies, levels of government, and the private and public sectors to achieve unresolved public goals (welfare). This integrative framework consists of three-tiered dimensions, including context systems, drivers, and collaborative dynamics, and although the integrative framework presents dimensions and components of collaborative governance, it does not mean that the framework is capable, suitable, and simultaneously applicable to all issues and cases. This framework can be used, however, to help identify causality, behavior, and structure elements in collaboration.

3. RESEARCH METHOD

This study aims to uncover the reasons for implementing collaborative governance in the context of optimizing DKI Jakarta regional tax revenue and the process for doing so. To achieve these goals

researchers used a post-positivism approach with qualitative data-collection methods. The post-positivist approach is used in research with the aim of achieving a comprehensive and in-depth understanding of a phenomenon and to achieve this understanding must go through a process of in-depth interviews and a process of participatory observation in order to understand the phenomena being studied and give a symbolic meaning to the reality (Creswell 2010).

Data-collection techniques used were documentation studies and field studies with qualitative data analysis techniques. The field study was conducted using in-depth interviews with several policy-maker informants, namely the Jakarta Tax and Retribution Agency, the Directorate of Traffic of Metro Jaya Regional Police, the KPK, and the ADB. Researchers also conducted in-depth interviews with collaborative governance experts.

4. RESULT AND DISCUSSION

4.1. Analysis of Collaborative Governance Process in Optimizing DKI Jakarta Regional Tax Revenues

4.1.1. Collaborative Dynamics

Collaborative governance is a new paradigm that provides an arrangement of stakeholders involved in public affairs. Emerson and Nabatchi (2015) outline three stages in the process of collaborating, namely the principle of involvement, mutual motivation, and joint action. Each stage has its own elements and components. The collaboration process carried out by the DKI Jakarta BPRD will develop according to the three stages by Emerson and Nabatchi (2015).

4.1.2. Principled Engagement

The principle of involvement according to Emerson and Nabatchi (2015) consists of four components, namely discovery, definition, deliberation, and determination. Through these four components, the collaboration process can provide motivation and bring together action to achieve goals. Discovery refers to the existence of shared interests, which are disclosed and then identified and analyzed, and in this case began with a coordination meeting between the BPRD and the KPK to discuss the BPRD flagship program aimed at optimizing regional tax revenue.

After discovery, the next step is confirming the sustainability of the business to provide a definition of the goal. Parties will conduct meetings to determine that the tax revenue optimization program needs to be carried out together across sectors and to communicate the proposed collaborative process and explain the target of each actor in the collaboration. After going through the process of discovery and definition, the

next steps are deliberation and determination. In the BPRD collaborative governance, the two processes of deliberation and determination run simultaneously, taking place through dialog in formal forums where each collaborating party determines the timeline and work plan and achieves what will be carried out within a year as well as implementing programs to optimize local tax revenue.

Communication in the form of a direct face-to-face forum between the BPRD and the actors involved in the collaboration to optimize tax revenues is however sometimes constrained by the busyness of each actor involved including the BPRD. But while in-person meetings may not be as frequent, parties can utilize communication technology such as WhatsApp to follow up on project progress and continue to coordinate the collaboration. In addition, according to the analysis of researchers of the content of the meetings, the content of deliberative dialog between actors involved in optimizing tax revenue is quite optimal because, as much as possible, the actors stay involved in the development of shared activities either through coordination meetings or via text message.

4.1.3. Shared Motivation

In the collaboration process, motivation plays a very important role. As explained by Emerson and Nabatchi (2015), the component of principled engagement includes formal and informal meetings that occur deliberatively, accompanied by a division of tasks and functions assigned to each party to the collaboration. This will progressively encourage the realization of shared motivation in which there are components of trust, mutual understand, internal legitimacy, and commitment between the parties. The form of building trust employed by the BPRD is holding regular meetings, both leadership meetings and coordination meetings at the executive level. As discussed earlier, one of the efforts of the DKI Jakarta BPRD to establish trust is through the intensity of communication, often in the form of in-person meetings with the actors involved. The purpose of this intensity is to effectively discuss and manage the targets and obstacles encountered while running the collaboration.

In this example of collaborative governance, the process of forming the elements of trust and mutual understanding varies depending on the actors involved. When parties have the same vision, as is the case in the collaboration between the BPRD and the Metro Jaya Regional Police Directorate General, trust and mutual understanding will be easily built through communication, including formal meetings. The collaboration between the DKI Jakarta BPRD and the PTSP is somewhat constrained by ego-sectoral issues, requiring the presence of a "third person" or "referee" who helps both parties to achieve trust and mutual understanding. This is different from the formation of trust and mutual understanding between the DKI Jakarta BPRD and the KPK. Because of the KPK's good reputation and its undoubted integrity, the

formation of trust and mutual understanding occurs easily.

Broadly speaking, however, the trust and mutual understanding between the DKI Jakarta BPRD and collaborating actors developed well, launching four DKI Jakarta BPRD priority programs in February 2017. The collaboration is still ongoing, indirectly giving rise to internal legitimacy and ultimately creating a commitment to implementing collaborative governance, although in the beginning the KPK had to get involved to create trust, mutual understanding, internal legitimacy, and commitment. From the researchers' data, it can be concluded that the components in shared motivation can be formed due to external pressure, namely in this case the involvement of the KPK. Yet, as stated by Dr. Roy Solomon, in the initial process of collaboration, this pressure is often necessary so that the process of collaboration can proceed and the commitment of the actors can be accounted for. This is evidenced in the fact that since 2017, every actor is still very committed to the collaborative goal of optimizing the regional tax revenues of DKI Jakarta.

4.1.4. Capacity for joint action

In the capacity to carry out joint actions, there are four elements, namely procedures and institutional arrangements, leadership, knowledge, and resources. Institutional procedures and agreements include protocols and organizational structures needed to regulate and manage interactions between actors. In long-term collaboration, it is necessary to have a formal legal agreement, which becomes the legal umbrella over the collaboration. In the BPRD collaboration, the legal umbrella for each actor involved such as the SKPD, the Metro Jaya Regional Police, the KPK, and the ADB is in the form of the Governor's Decree, the Governor's Regulation, or Memorandum of Understanding (MOU). In addition, in the process of collaboration that took place in optimizing DKI Jakarta's regional tax revenue, the distribution of authority has been designed using a mechanistic channel

The second component is leadership, which is part of the capacity for joint action in the practice of collaborative governance. Leadership in collaboration refers to networks rather than hierarchies; this means that each actor is in the same position. In collaborative governance, the optimization of local tax revenues is led by the DKI Jakarta BPRD as a channel in regional tax revenues, but it is considered to be a less proactive and confident actor as well as very dependent on the KPK. The next component is knowledge. In a collaborative governance process, many meetings pass along knowledge, including what results have been achieved in the process of collaboration to date. Through this process, knowledge about each actor will also be built, because each actor has different knowledge characteristics. For example, the BPRD collaboration establishes communication and collaboration systems between the BPRD and external

parties such as the KPK, the Metro Jaya Regional Police, or other agencies in accordance with their duties and obligations in the collaborative governance process. Obstacles often occur when there is an actor change in the process, especially in the communication process. Outside the constraints of HR change, however, the BPRD and other actors involved in this collaboration clearly realized that collaboration was the solution for optimizing Jakarta's regional revenues.

The fourth and final component is resources. In the aspect of resources, the DKI Jakarta BPRD does not have sufficient resources to be able to work alone in optimizing local tax revenues; resources from other agencies are needed to support local tax optimization activities. In the collaboration process, pooling of resources can be traced to joint actions carried out among all parties starting in 2017 and continuing to the present. There were various parties who participated in synergizing and uniting their respective resources, such as the SKPD, the Metro Jaya Regional Police, the KPK, the ADB, and others. So far, the concrete manifestation of resource pooling in optimizing regional tax revenues is seen in the running of the four priority programs of the BPRD in accordance with the policies and duties of each actor.

4.2. Analysis of what factors influence the collaborative governance process in optimizing DKI Jakarta regional tax revenues.

4.2.1. System context

According to Borrini-Feyerabend (1996) in Emerson and Nabatchi (2015), collaborative governance is initiated then developed in multi-layered contacts between politics, legal frameworks, socio-economic conditions, the environment, and other influences. When talking about the context of the system, the components include resources that need to be improved, legal frameworks, failure to overcome problems, political dynamics, relations between elements of society and government, the degree of relationships between networks, conflict between actors, and socio-economic conditions.

The first component is public services or conditions of resources that researchers interpret as an objective condition of collaborative governance optimization. In a document reviewed by researchers, several problems were encountered, including the absence of regulations that fully support local tax management and collection activities. The second component is the incompleteness and correctness of the support for regional tax data between the DKI Jakarta BPRD and the related SKPD. Third, the level of compliance and motivation of taxpayers / tax insurers is not optimal for their tax obligations. Fourth, the implementation of law enforcement activities against local tax avoidance has not been optimal, and the last is the unavailability of

comprehensive system integration for all types of local taxes with SKPD support related to local tax collection activities. The obstacle faced by the DKI Jakarta BPRD is what ultimately underlies the Indonesian Corruption Eradication Commission's coordination and prevention supervision division. Together with the KPK, the DKI Jakarta BPRD formulated four flagship priority programs with the aim of optimizing local tax revenues by collaborating with various SKPDs and other agencies such as the Metro Jaya Regional Police Directorate General and the ADB.

Second, concerning policy and the legal framework, collaborative governance implemented by the DKI Jakarta BPRD is based on Governor Decree Number 644 of 2017 Concerning the Optimization of Regional Tax Revenue Coordination Teams, which clearly contains the objectives and duties of all stakeholders related to the optimization of DKI Jakarta's regional tax revenue. The legal framework in collaborative governance continues to be developed in accordance with the needs and facts in the field. For instance, when implementing a tax clearance program where PTSP as a licensing channel has its own provisions to carry out its duties, new provisions are needed so that there are no obstacles to carrying out the tax clearance program. Commitment in implementing collaborative governance was also demonstrated through a MOU between the BPRD and actors involved such as the KPK, the Metro Jaya Regional Police, and the ADB. Based on the abovementioned data, it can be concluded that all activities optimizing Jakarta's regional tax revenue involving other actors, both government and non-government, are based on the legal framework, which forms the basis for collaboration and will certainly influence its progress.

Third, socio-economic/culture, health, and diversity provide reasons for implementing collaborative governance in optimizing tax revenue. The culture or habit of not paying taxes is included in the category of extraordinary crime, so extra collaborative efforts are needed to overcome it. In addition, in the SKPD, the DKI Jakarta government tends to work independently and produce high transaction costs, but through this collaboration there is a connection between each SKPD in DKI Jakarta so that the optimization activities of DKI Jakarta regional revenues run more effectively. Not only that, the current culture in Indonesia with increased smart phone usage and the development of e-commerce are reasons for BPRD to collaborate with conventional banks and e-commerce providers such as Tokopedia. The data above shows that social and cultural problems and realities influence the implementation of collaborative governance in optimizing local tax revenue.

Fourth, we turn to network characteristics, which refer to the history or track record between mutually overlapping institutional structures and interdependencies between organizations within the context of collaborative governance in the context of

optimizing DKI Jakarta's regional tax revenue. The pattern of relations between each agency has been one of fairly strong relationships. These strong relationships were formed because of the support of the Republic of Indonesia Corruption Eradication Commission in the context of supervising the optimization of local tax revenue. Specifically, the activity of optimizing regional tax revenue is the main function of the DKI Jakarta BPRD, so that initiatives to collaborate with cross-sector actors are likely to lead to ego-sectoral conflict. The assistance of the KPK, then, becomes an impetus in implementing collaborative governance.

Fifth, we consider political dynamics and power relations, which have proven to have a strong influence in the collaborative governance process in optimizing Jakarta's regional tax revenue. The political dynamics in the DKI Jakarta BPRD are relatively stable even though leadership changes occur. Substitution of leadership does not affect political will in conducting collaborative governance. This is based on the planned program in accordance with the vision and mission of the DKI Jakarta BPRD, so that even though there has been a change in leadership in collaborative governance, it continues to be carried out to maximum effect by anyone who leads the DKI Jakarta BPRD.

The final consideration is the level of conflicts/trust, which can influence the building of relationships in the collaboration process. Before there were four priority programs established to optimize regional tax revenue, DKI Jakarta already had a history of collaborating with several agencies such as the Metro Jaya Regional Police and the ADB. Regarding the collaboration between the BPRD and the Metro Jaya Regional Police Directorate General, researchers found no documents that showed a history of conflict between the two agencies. In addition, interviews obtained from the BPRD and the Metro Jaya Regional Police showed that the collaboration process between the two was built harmoniously so that when there was a new flagship program it was not difficult to start collaboration again and re-develop existing collaboration. Whereas the collaboration between the BPRD and the ADB prior to the existence of these four flagship programs contained a history of conflict where the level of implementers in the BPRD felt that collaboration with the BPRD was based on politics so that the basis for collaboration that supports the four priority programs of the BPRD is not even based on the needs of the BPRD but because of political elements.

4.2.2. Drivers

According to Ansel and Gash in Emerson and Nabatchi (2012), the conditions at the beginning of collaboration can facilitate or even hinder cooperation among collaborating stakeholders. Emerson and Nabatchi (2012) found however that in the context of collaborative governance, context variables are separate from drivers; if there are no drivers,

collaboration will not be able to push the elements of dynamic collaboration. There are four elements in drivers, namely, uncertainty, interdependence, consequential incentives, and initiating leadership. These four elements are able to exert influence in initiating collaborative governance and in the ongoing collaborative process.

The first element is uncertainty. According to data owned by the DKI Jakarta BPRD, there are many regional tax objects that have huge tax arrears. One example is the Land and Building Tax (PBB), in arrears roughly IDR 3.8 trillion since it was transferred to the DKI Jakarta. Another example is the Motor Vehicle Tax (PKB), with 3.2 million two-wheeled motorized vehicles and 600,000 four-wheeled vehicles in tax arrears totaling IDR 1.8 trillion. Looking at this data, the problem of tax arrears that are so large is a dynamic and complex problem that requires actors from different sectors to sit together and encourage dependency on each other so that it influences the dynamics of collaboration.

The second element of drivers is independence or dependence. These four DKI Jakarta BPRD priority programs are the result of mapping conducted by the BPRD regarding efforts to optimize local tax revenues. Through these four leading priority programs, interdependence between cross-sectoral organizations will result. As an example, collaboration with PTSP related to licensing that can be processed after taxpayers do not have tax debt shows that the BPRD has only a limited policy, and expanding the policy requires collaboration. As a form of bureaucratic reform and regional policy innovation, the DKI Jakarta BPRD conducts collaborative governance that enables every cross-sectoral actor from to work together and support each other in achieving collective goals.

The third element is consequential incentives. Realizing that the target of local tax revenue optimization faced by the DKI Jakarta BPRD is so complex and multidimensional that it requires collaboration with other actors is an internal factor that encourages collaborative governance. External factors that encourage collaboration governance are opportunities provided by the KPK in order to optimize DKI Jakarta regional tax revenues. Finally, initiating leadership is a factor. Although uncertainty, dependency, and consequential incentive aspects emerge, without the commitment of the Head of the DKI Jakarta BPRD, collaboration in the context of optimizing regional tax revenue will not work. The Head of the BPRD must take the initiative to collaborate with other agencies, and the more proactive he or she is in implementing collaborative governance, the more quickly the BPRD will see progress.

5. CONCLUSION

Based on the analysis conducted, the conclusions that can be drawn according to the research questions are as follows:

1. The implementation of collaborative governance in optimizing DKI Jakarta's regional tax revenue experiences constraints on its capacity for joint action. The DKI Jakarta BPRD is a channel for regional tax revenue and has become the leader in collaborative governance aimed at optimizing local tax revenue. As the leader of this collaboration, the BPRD is however not very proactive and does not have confidence in utilizing its authority, resulting in dependence on another actor in carrying out its policies. This will of course have an impact on the dimensions of shared motivation and principled engagement.
2. Collaborative governance aimed at optimizing DKI Jakarta's tax revenue is formed through a system context and drivers that encourage collaborative governance. Collaborative governance can run without obstacles if collaboration is based on needs and there is no history of conflict so that the process of trust formation will run smoothly. This is because if the element of trust cannot be fulfilled among the actors involved in the collaboration, it will have an effect on building relationships toward collaboration. There are obstacles to optimizing tax revenues in the dimensions of the system context, namely at the level of conflict where at the implementing level, the BPRD feels that collaboration with one private institution is not based on the its own needs but political elements. At the level of the implementation of the collaboration, several obstacles exist, and although they only occur to one actor, it will certainly have an impact on other dimensions so that the goal of collaboration will itself experience obstacles.
2. Improve the process of trust formation carried out by the DKI Jakarta BPRD at the level of the implementor to actors involved in the collaboration. This becomes important if the collaboration carried out by the DKI Jakarta BPRD aims to optimize local tax revenue is able to be carried out properly and without obstacles. Therefore, improving the process of trust formation helps to avoid obstacles and suspicion between actors and produce effective collaboration. Improve the process of trust formation carried out by the DKI Jakarta BPRD as the implementor with the actors involved in the collaboration. Improving the process of trust formation will help avoid obstacles and suspicion between actors and produce effective collaboration.

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RECOMMENDATION

1. Strengthen the institutional capacity of the DKI Jakarta BPRD as a collaborative leader to be more intensive in building communication with other actors so that effective coordination can be established so as to encourage increased trust and commitment of the actors. This is important because the mapping of strategic programs to integrate the DKI Jakarta regional tax revenue optimization program will be able to continue optimally only if the soft aspects of collaborative governance are resolved first. In addition, as an institution that leads the collaborative governance of the DKI Jakarta BPRD, it is expected to be more active in utilizing the policies they have in place.