

Bandung Government Digital Strategy for Land and Building Tax Payment Systems

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ABSTRACT

Payment of land and building taxes online is a implementation of digital transformation in tax payment services that are used by the community to improve public services. The problem in this research is that the implementation of digital transformation of land and building tax payments in the city of Bandung has not been maximized. The study aims to understand the digital strategy on the payment of land and building taxes in the city of Bandung. This study uses the theory of digital strategy by Scupola and Mergel to analysis and describe a digital strategy for paying land and building taxes online. Methods The research uses qualitative methods, with literature study, observation, and interviews. This type of research is descriptive. The location of the research at the Agency Management Revenue Regional of Bandung City. Research uses secondary data and primary data. The result of the research show that digital strategies on land and building tax payments in Bandung is not optimal, because the digital strategy that implemented only use part of the process. The researcher recommends that the Bandung City Regional Revenue Management Agency to use co-planning process, in the digital strategy for land and building payments in the Bandung City.

A. INTRODUCTION

Technology has changed how people work because digital technology has made human work engagement. Problems due to place, time, price, model, and information limitations when paying for an item are no longer relevant. Digital transformation as a paradigm is widely recognized within the academic community and industry as a digital technology-based improvement (Furjan, Pupek, & Pihir, 2020). Digital transformation is simply a new technology step for consumers can experience efficiency. Technology has a role to play in a digital transformation process. The role of technology in the digital transformation process is to reshape business competition in the digital economy.

Since the first World Summit on the Information Society took place, the use of technology and access to technology has increased rapidly, especially in mobile phone and internet services. 97% of the world's population now lives within cellular signal coverage, and over 93% are already on 3G networks, while the number of mobile phone subscribers has increased from 2.2 billion in 2005 to an estimated 15.96 billion by 2022 (International Telecommunication Union, 2022). Accordingly, most private technology-based organizations focus more on increasing the number of available services

and digital transformation so that the company can focus on making customers satisfied. Similarly, the government must adapt so the services can reach the entire community. Therefore, some organizations, both private and public, are starting to carry out digital transformation to develop according to the times.

Digital transformation is a government reform and a transition process from analog to digital in policy-making and users need to produce overall reforms and create new digital services (Mergel, Edelmann, & Haug, 2019). The government must adjust its public service paradigm because in this era the main focus of this digital transformation is to create a new form of public service, users are satisfied with the service, including widening the reach of service users (Mergel, Edelmann, & Haug, 2019). Public administration is now shifting from paper-based administration to fully digitized operation of public services (Mergel, Edelmann, & Haug, 2019). Changes in the current era make many public services adapt to digital transformation because public services with the concept of e-government have shifted to digital transformation concepts that have become increasingly integrated (Filgueras, Fernandes, & Palotty, 2019).

The development of digital transformation in the public sector is governed by several strategies (Stoyanova, 2022), one of which is digital strategy. Digital strategy is simply that of organizational strategy formulated and executed by leveraging digital resources to create differential value (Bharadwaj, Sawy, Pavlou, & Venkatraman, 2013). The central or local government as well as private actors and civil society organizations are involved in the implementation of digital strategies and digital policies (Scupola & Mergel, 2022). This makes digital strategy mean the formulation of organizational strategies by utilizing digital resources that require government involvement with private actors or civil society organization to create differential value.

Digital strategy is divided into five parts: co-planning, co-design, co-management, co-delivery, and co-assessment (Scupola & Mergel, 2022). The starting point of digital strategy in digital transformation is co-planning (Scupola & Mergel, 2022). Co-planning means joint planning between other actors and the government in planning a policy or public service. Co-design is a distinct set of principles and practices for understanding problems and generating solutions (Blomkamp, 2018). Co-planning is planning, resulting in a plan, while co-design is designing, resulting in a design. In the process, co-planning comes before co-design. Co-management, or the joint management of the commons, is often formulated in terms of some arrangement of power sharing between the State and a community of resource users (Carlsson & Berkes, 2005). The co-delivery approach involves citizens – as individuals or in groups – in delivering a service to others (Kannan & Chang, 2013). Co-assessment is the last part of the digital strategy because in co-assessment the community, state, or other actors will assess the performance of their public services (Scupola & Mergel, 2022).

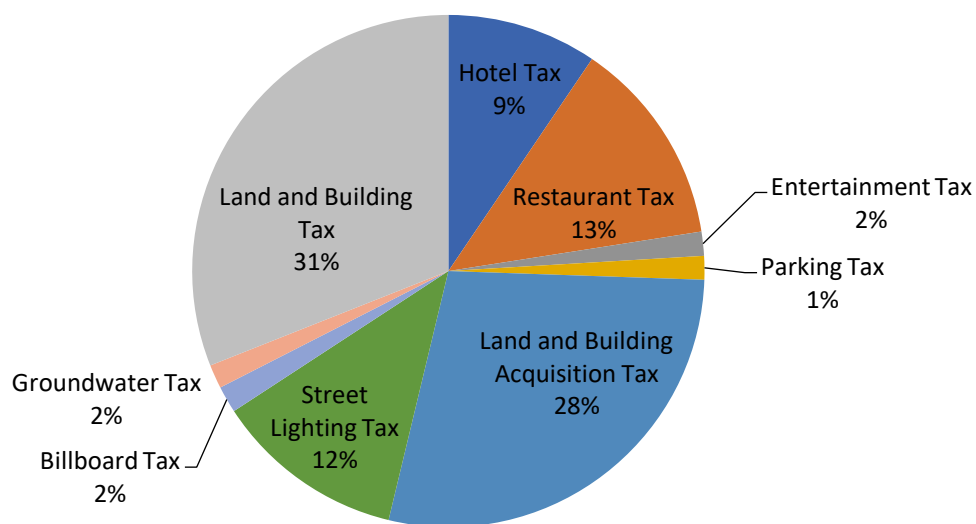
Public service is an activity carried out by a certain institution, group of people, or a person to provide a service container to the community to provide convenience so that the community can achieve the desired goals (Farizi, Dewi, & Azhar, 2021). Services can be provided by the government or provided by private organizations. The government should actively use information technology (IT) to generate public value and better public service delivery (Hilhorst, Behrens, Brouwer, & Sneller, 2022). Digitally transformed public services will ultimately generate public value. In general, the public value that the government does in digital transformation is a form of implementation of "public expectations" (Twezeyimana & Andersson, 2019).

In its development, the paradigm of public services has shifted from centralized services to services that focus more on community personalities and the development of existing information technology so that it impacts the need for effective and efficient public services. An innovation is a new way to create value (Andersson & Mattsson, 2018). The idea of digital transformation of public services is proving to be an effective way to streamline and respond to the demands of society's needs (Larsson & Teigland, 2020). This means that digital transformation in a public service may require additional innovative resource combinations or adaptations between existing and new resources.

One of the responsibilities of Indonesian citizens whose implementation is supported by the government is to pay taxes. The main resource utilized by the government to carry out national development and realize the ideals of the nation is tax revenue. The role of tax in national development is crucial as it affects the development of the health, education and infrastructure sectors. The overall development of the country is of course supported by the development of various

regions within Indonesia. Funds in a region are important for the development of the region, which also supports the development of the country (Dewi, 2021). One tax that is often the mainstay of local governments is Land and Building Tax.

The implementation of the land and building tax payment system in Bandung City is led by the Regional Revenue Management Agency as the main manager in the implementation of land and building tax services, legally, the Bandung City Regional Revenue Management Agency was formed based on Bandung City Mayor Regulation No. 1405 of 2016. The Bandung City Regional Revenue Management Agency is also preparing plans related to the digital transformation implementation of the online land and building tax payment system, carried out after the Bandung City Government issued Bandung City Mayor Regulation No. 12 of 2019. This mayoral regulation regulates new payment procedures where digital payments are legally recognized.

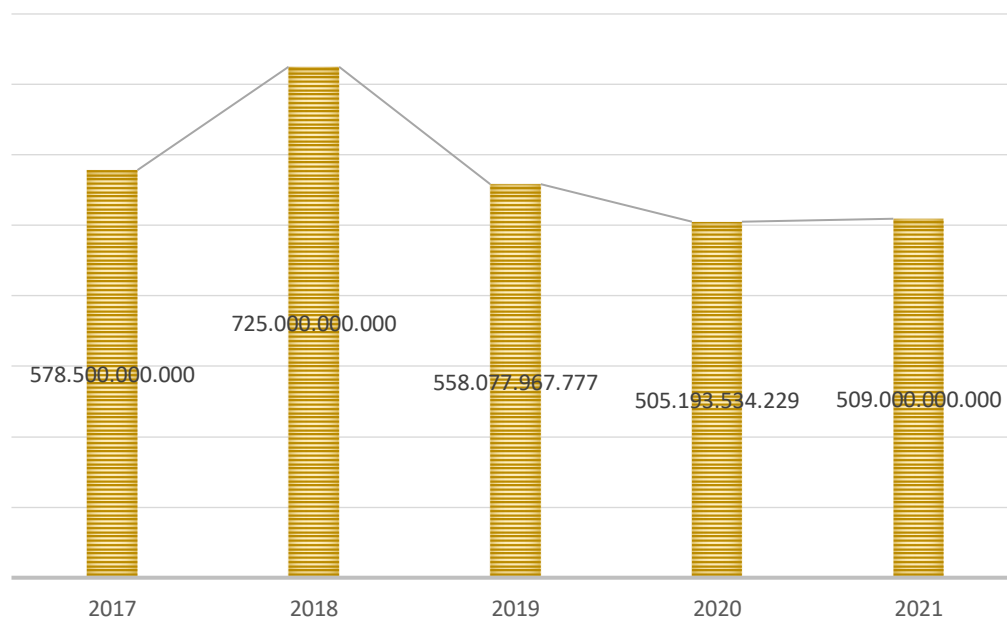


*Bandung City Local Tax Revenue in 2020 (in percent)

Source: Government Agency Performance Accountability Report of Bandung City Regional Revenue Management Agency, (2021).

Figure 1. Pie Chart of Bandung City Local Tax Revenue in 2020

Figure 1 explains that the total local tax revenue of Bandung city in 2020 is divided into 9 types of taxes, which are, hotel tax, restaurant tax, entertainment tax, parking tax, land and building acquisition tax, street lighting tax, billboard tax, groundwater tax and land and building tax. The largest tax revenue in Bandung City is land and building tax with a contribution of 31% of all tax revenue in Bandung City, while parking tax is the smallest tax revenue in Bandung City with a contribution of only 1% of all tax revenue in Bandung City. It shows that the land and building tax is the main pillar of tax revenue in Bandung alongside the land and building acquisition tax, which contributes 28%, so it is not wrong to call the land and building tax the backbone of tax revenue in Bandung.



Source: Government Agency Performance Accountability Report of Bandung City Regional Revenue Management Agency, (2018) (2020) (2021).

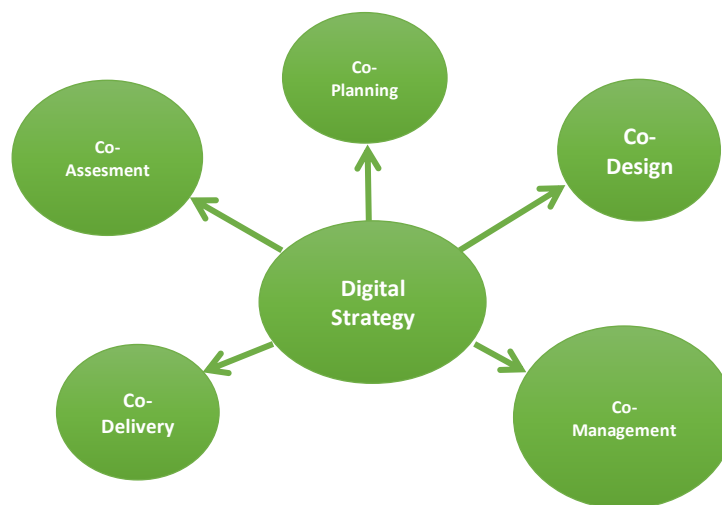
Figure 2. Chart of Total Land and Building Tax Revenue 2017-2021

Figure 2 explains that the amount of land and building tax revenue 2017-2021 with the highest amount of land and building tax revenue occurred in 2018 amounting to 725 billion and the lowest tax revenue occurred in 2020 505 billion and then followed by 2021 amounting to 509 billion, there was a decrease in tax revenue 2 times, 2018-2019 and 2019-2020. The decline in 2020 was due to the impact of covid-19 which caused inflation so that people refrained from paying taxes that year. Meanwhile, between 2018 and 2019 there was a significant decrease in the results of Land and Building Tax payments of 167 billion, this is certainly a problem because the decline occurred in 2019, after the implementation of online land and building tax services or online land and building tax, whereas digital transformation in the government work environment will affect and improve the public sector (Angelis, 2013). The decline in land and building tax revenue after the implementation of the digital transformation of the Bandung city land and building tax payment system shows that the implementation of digital transformation is not going well. Based on the previous problems, the researcher wants to know how the digital strategy is carried out in the Land and Building Tax payment system in Bandung City?

Research on digital strategies in the context of public services is still rare, especially in Indonesia. However, research on digital strategy in public services abroad has been conducted by foreign journals. One of the digital strategy studies abroad is a study that explains the implementation of digital strategy in digital transformation in public administration in the process of producing public values in Denmark (Scupola & Mergel, 2022). Furthermore, some journals discuss creating public value through technology and digital strategies (Criado & Garcia, 2019). There is also a comparative study between two Nordic countries on digital government strategies transforming public services for the better (OECD, 2016).

Several studies have discussed the implementation of online land and building tax but using other theoretical points of view. One of them is a study that explains that the application of online land and building tax payments aims to improve the quality of service and the government's approach to the community (Rahmadanita & Dowa, 2021). The community benefits because they do not need to spend time to come to the payment location and can access it online. Based on this research, although there are shortcomings due to socialization that have not yet reached the

maximum, the quality of public services seen from the responsiveness variable has been seen as good by the community. In addition, it explains that online land and building tax has been implemented by the Semarang City Regional Revenue Agency by involving community participation and related parties. The Regional Revenue Agency actively conducts socialization to the local community so that the services provided are more beneficial and run by procedures. In addition, evaluation is carried out after implementation so the quality of public services can be continuously improved. Through online land and building tax, a collaborative function between the government and the community can be created well and can further increase public trust in the government (Prajatama, Larasati, & Lituhayu, 2021). There are still few digital strategy studies in Indonesia that discuss digital strategies related to public services. Therefore, the study conducted in this research will be different from other studies because this study will examine the land and building tax payment system from the perspective of the digital strategy carried out.



Source: Adapted from (Scupola & Mergel, 2022)

Figure 3: Government digital strategy framework

This research uses the government's digital strategy framework as dimensions to describe and analyze how the implementation of digital strategies for online land and building tax payments so that researchers can find out what the obstacles are when implementing digital strategies carried out.

B. METHOD

The research method uses qualitative methods. Research conducted by exploring research problems by collecting data (text and images) that reflect participants' views on the research problem under study is called a qualitative method (Craswell, 2018). The data analysis of the results of this research was poured in the form of a description, which describes the research results regarding how the implementation of digital transformation of land and building tax payments in the city of Bandung and its relation to improving public services.

Collecting data through literature study, observation, and interviews was conducted from June to November 2022. Literature studies are conducted by building theories and serve as a reference for the basis of this research. Obtaining data through literature studies is used as a theoretical basis that guides the conduct of this research. The observation was conducted by conducting research through the service page of the Regional Revenue Management Agency and directly at the location of the Bandung City Regional Revenue Management Agency. Interviews were held with the Head of the Bandung City Land and Building Tax Sub-Division, the Bandung City online land and building tax administrator, and 3 staff members of the Bandung City Land and Building Tax Sub-Division. Researchers also interviewed online land and building tax users or the people of Bandung City who have used the online land and building tax payment system. The study used secondary data and primary data. Secondary data is obtained through various documents closely related to digital

transformation. Primary data is obtained through observations and interviews conducted directly at the Bandung City Regional Revenue Management Agency.

C. RESEARCH FINDING AND DISCUSSION

Co-Planning

Co-planning means joint planning between other actors and the government in planning a policy or public service (Scupola & Mergel, 2022). In doing something, a plan must be made beforehand. This plan will address who does what, what activities will take place, where they will take place, when they will take place, and how many resources should be directed. This plan is a rule to direct and guide activities. It is also used by the government for its public services, as described in the digital strategy program. Co-planning is essential in developing a digital strategy so that the program can be more directed, in full it is explained that co-planning can provide direction to the entire program from the time it initiated until the end of the program implemented (Scupola & Mergel, 2022). Through a well-thought-out plan, the decisions that need to be made and the risks involved can be known. Co-planning can take the form of strategic and work plans.

Based on the documentation study and confirmed in interviews with informants, several plans related to the digital tax service strategy will be issued by the Bandung City Regional Revenue Management Agency to maximize local revenue results;

- 1) An online reporting system that connects Bank Jabar Banten (BJB) with the Bandung City Revenue Management Agency.
- 2) Web service used to become an intermediary/liaison system between the Regional Revenue Management Agency and other vertical agencies (host to host with DPMPSTP, BPN and IPPAT).
- 3) Implementation of an online local taxpayer transaction monitoring system (Tapping Modem).
- 4) Implementation of e-SATRIA application and implementation of online Land and Building Tax service application through SIPP.

The Bandung City Regional Revenue Management Agency still has to maximize the implementation of digital transformation to facilitate the community. Every year innovations are made to improve services to the community. The Bandung City Regional Revenue Management Agency annually prepares an innovation plan. On the other hand, the Bandung City Regional Revenue Management Agency did not go through the co-planning phase in carrying out digital transformation because those involved in this planning did not involve other actors, only the government itself was the actor in the digital transformation planning the land and building tax payment system. One of the government's roles in planning this Land and Building Tax service is to issue Bandung City Mayor Regulation No. 12 of 2019. In addition, the government issued the 2019-2023 Bandung City Medium-Term Development Plan related to Bandung Smart City, and one of its programs is an online land and building tax payment system.

Co-Design

The digital strategy implementation in Bandung City also has a design in advance so that before the system is implemented, it must be designed in advance how to implement it. In a service design, one must ensure that the services benefit the users (Observatory of Public Sector Innovation, 2017). Before the release of the online land and building tax service, its designs were made. One of the designs in the digital strategy of the land and building tax service program that uses co-design is the design of an online land and building tax payment system. Co-Design of this land and building tax payment system was conducted by the government and related private actors working together to produce an online land and building tax payment system. The role of private actors in co-design is to design how to pay land and building taxes through their application.

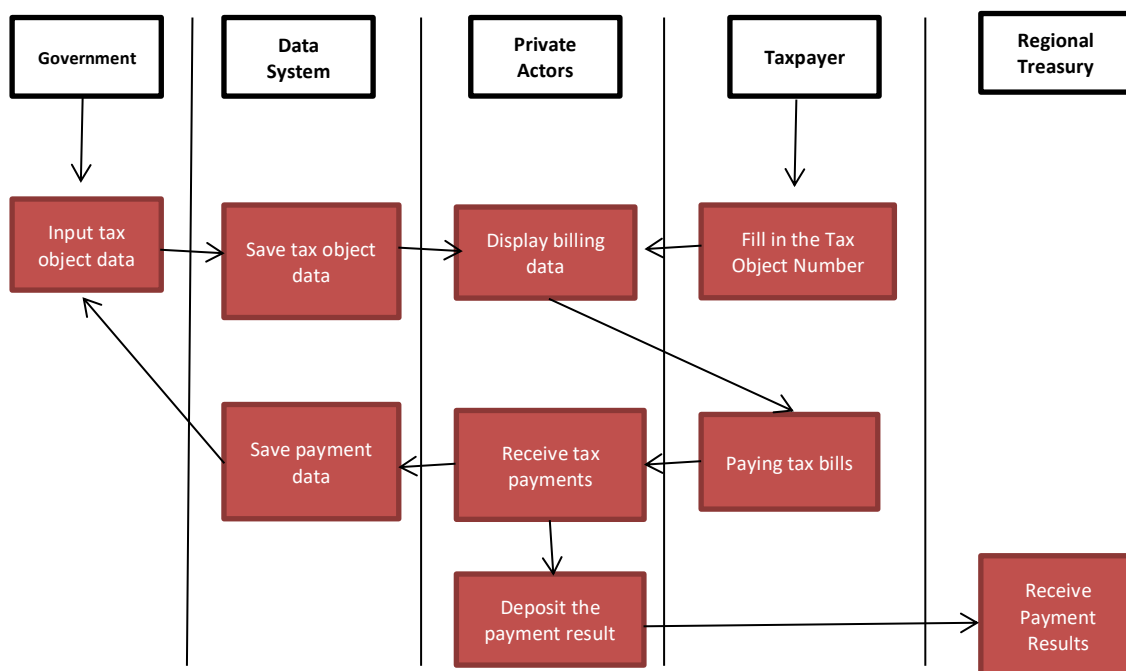
The government's role in designing this land and building tax payment system is to devise a coordination system between the government and its private actors. The government designs the

system so that after the taxpayer pays the tax through the private actor, it can immediately register in the government's data store. In addition to the land and building tax payment system, other land and building tax services use co-design such as the implementation of a land and building tax reporting system that is directly connected to Bank Jabar Banten (BJB). The role of the government and Bank Jabar Banten (BJB) is to design the land and building tax reporting system.

Co-Management

The implementation of digital transformation also requires good management (Fenech, Baguant, & Ivanov, 2019). Co-management, or the joint management of the commons, is often formulated in terms of some arrangement of power sharing between the State and a community of resource users (Carlsson & Berkes, 2005). The Bandung City Regional Revenue Management Agency and private actors in land and building tax payments work together. Private actors will receive data from the Bandung City Revenue Management Agency on how much the taxpayer should pay. After that, the payment will go directly to the Bandung City treasury. This role-sharing is an effort by the government to make it easier for taxpayers to pay land and building taxes. The government delegates the provision of land and building tax payment systems to start-up companies to provide land and building tax payment system services so that the payment system service process can be carried out within 24 hours and can be paid on holidays.

Based on interviews with the Head of the Bandung City Land and Building Tax Sub-Sector, what can be concluded is that the managerial process in the service of the land and building tax payment system in Bandung City at the Bandung City Regional Revenue Management Agency has carried out well because the coordination system with other actors already has a clear process and system.



Source: Bandung City Regional Revenue Management Agency, (2021).

Figure 4. Bandung city land and building tax payment system service

Based on Figure 4, it is clear that the Bandung city land and building tax payment system has coordinated well. The coordination line for who takes care of what can be seen clearly. So that the division of responsibilities can provide certainty of more effective and efficient public services (Khine, Mi, & Shahid, 2021). Looking at how the system flow works, this co-management facilitates the performance of the Regional Revenue Management Agency employees because private actors act as land and building tax payment service providers. The Regional Revenue Management Agency ensures that the system is running well. This is evidence that the Bandung City Regional Revenue

Management Agency has implemented a digital co-management strategy through joint managerial with the service provider of the land and building tax payment system.

Co-Delivery

The co-delivery approach involves citizens—as individuals or in groups—in delivering a service to others (Kannan & Chang, 2013). Co-delivery is an essential aspect of public service delivery through digital strategy (Scupola & Mergel, 2022). As a service delivery, co-delivery is an important aspect of public service delivery. This makes researchers want to know how a co-delivery stage in land and building tax.

Based on the observation, the digital strategy implementation on the co-delivery of land and building tax payment system services has been implemented well. However, the role of the government in socializing the online land and building tax payment system has not been evenly distributed because, at the time of observation, several taxpayers did not know that land and building tax payments could be paying through private banks such as Bank Central Asia or state banks such as Bank Jabar Banten or through GoPay or OVO digital wallets and other applications such as Blibli, Tokopedia, and Bukalapak. Users only need to have the application mentioned and search for the land and building tax payment menu. After that, fill in the tax object number and year, the amount of the bill that must be paid will automatically come out.

This digital co-delivery strategy is a form of service implementation of the land and building tax payment system because the use of land and building tax payments through the application can be used by the community, although there are people who still do not know if payments can be made anywhere and at any time. The role of the government in this co-delivery process is the government as a provider of land and building tax services and must socialize online land and building tax payments, while the role of private actors as providers of land and building tax payment services. This means the government no longer needs to create an online land and building tax payment application and there is no need to fear that funds will be corrupted because once taxpayer have paid, the system will immediately store the data and will be sent directly to the regional treasury.

Co-Assessment

Co-assessment involves citizens working alongside professional staff and managers to help organizations understand how they feel about services (Bovaird & Loeffle, 2013). Co-assessment allows the government to have the perspective of the community. Co-assessment is not limited to the public because co-assessment means monitoring and evaluating the public sector by professionals or the public (Governance international, 2012). Both private and public actors in co-assessment can assist the government in providing assessments. The Co-Assessment carried out is not specific to the land and building tax payment system service alone, but the co-assessment is carried out by assessing all public services provided by the Bandung City Regional Revenue Management Agency.

Co-Assessment carried out by the Bandung city government, carried out by the Regional Secretariat of Bandung City by issuing an application for government service provider agency public satisfaction survey on public services or can be called e-SKM. This assessment covers all public services in Bandung City. The community satisfaction survey application will display information on government agency service units regularly. This application aims to provide an overview to the community on how the service quality of the agency will be assessed (SKM, 2022). The assessment carried out in e-SKM is through public opinion by collecting it using the public satisfaction survey application. This e-SKM is a form of co-assessment because it involves the community as assessors in assessing public services in Bandung. The government's role is to act as a facilitator by providing an assessment platform.

Based on the public satisfaction survey results in January-June 2022, the Bandung City Regional Revenue Management Agency received an A grade for the public services provided, with an index of 3.7 out of 4. The people involved in the survey were 196 people. From the first time this e-SKM was launched, in 2020, the Bandung City Regional Revenue Management Agency always received an A

grade, which means that the public is satisfied with the tax services provided by the Bandung City Regional Revenue Management Agency.

In strengthening the assessment results, the researcher interviewed users of the tax payment system services by incidental and found that some users were satisfied with the digital transformation of tax services in Bandung City. One informant said that with the online land and building tax checking page provided by the Bandung City Government, taxpayers can check all the taxes that have been paid. Then another informant explained that the payment system that allows for various digital platforms has provided convenience to the community, so they no longer have to queue and can pay taxes anytime. Nevertheless, some informants still complained of system errors, for example when checking the amount of the land and building tax bill before paying. It needs to be evaluated by the Bandung City Regional Revenue Management Agency so that tax services, including Land and Building Taxes provided to the community, run optimally.

D. CONCLUSION AND RECOMMENDATION

Conclusion

Based on the research results on the digital strategy implementation on land and building tax payments in Bandung City, we can conclude that the Bandung City land and building tax payment service has not conducted co-planning, and planning has only been carried out by the local government. While co-design, co-management, co-delivery, and co-assessment have done well, although there are still obstacles in their implementation. So as a result, the digital strategy for implementing the digital transformation of land and building tax payments in Bandung has not yet been achieved.

In general, online land and building tax has already received acceptance by the community and is already running even though there are still some obstacles. The community received various conveniences such as fast service, People did not need to queue, and service payments could be done on holidays or during office closing hours and can be made anywhere as long as they have internet quota and gadgets or visit the nearest ATM. However, this land and building tax payment service still has obstacles in its application, such as a server error and people who do not know if payments do not need to come to the tax service office due to lack of socialization.

Recommendation

The researcher recommends that the Bandung City Regional Revenue Management Agency be able to conduct a co-planning in the digital strategy for land and building tax payments in Bandung. This co-planning process makes the burden on the government less heavy as the burden gets shared with private actors. It makes public services more collaborative, transparent, and participatory. Then, the Bandung City Regional Revenue Management Agency must increase the server to reduce the frequency of errors. Finally, socialization must continue to be carried out by the Bandung city government since public services with digital transformation are new in Indonesia, so the payment of land and building tax results in maximum.

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