

Bureaucratic Reform, Digital Transformation, and Public Service Quality in Indonesia: An Analysis of Achievements and Implementation Gaps in 2023

Septiawan Ardiputra
Universitas Sulawesi Barat
Corresponding email: septiawan.ardiputra@unsulbar.ac.id

ARTICLE INFO

Article History

Submission : 04-05-2024
Received : 18-06-2024
Revised : 02-08-2024
Accepted : 09-11-2024

Keywords

bureaucratic reform;
digital transformation;
SPBE;
public service;
implementation gaps;
service-management imbalance

ABSTRACT

This study aims to analyze the achievements and implementation gaps in bureaucratic reform, digital transformation, and public service quality in Indonesia in 2023. A qualitative approach using Qualitative Document Analysis (QDA) was employed to examine four official documents: the 2020-2024 Bureaucratic Reform Road Map, the 2023 Performance Report of the Ministry of Administrative and Bureaucratic Reform, the 2023 Electronic-Based Government System (SPBE) Evaluation Report, and the 2023 Executive Summary of the Public Service Compliance Assessment. The analysis combined deductive and inductive coding, cross-document comparison, and source triangulation. The findings indicate that bureaucratic reform and digital transformation have made progress at the aggregate level, but these advances have not been fully accompanied by equally mature implementation capacities. At the local government level, the SPBE Service Domain reached 3.38, while the Governance and Management Domains reached only 2.14 and 1.54, respectively. Meanwhile, although 70.70% of public service entities were classified in the green zone, performance variations across service providers remained evident. Cross-document analysis identified three forms of implementation gaps: a gap between policy orientation and implementation capacity, an imbalance between digital service maturity and SPBE management capacity, and variations in public service quality across service providers. This study develops the analytical concept of service-management imbalance to explain that progress in digital services must be accompanied by stronger governance and management capacity so that bureaucratic reform can produce public services that are consistent, sustainable, and outcome-oriented.

Introduction

Bureaucratic reform is an important instrument for strengthening government capacity, improving governance effectiveness, and enhancing the quality of public services. From a public administration perspective, reform involves not only changes in organizational structures and procedures but also institutional transformation, organizational

culture, technology, and the capacity of public officials that support government administration (Haning, 2018). In contemporary public administration, this agenda has become increasingly intertwined with digital transformation. (Mergel et al., 2019) emphasize that digital transformation in the public sector extends beyond converting analog services into electronic formats; it also involves changes in service delivery, organizational processes, bureaucratic culture, and relationships with stakeholders. Similarly, (Tangi et al., 2021) show that the success of digital government transformation is influenced by organizational and managerial factors. Therefore, the success of digital government cannot be assessed solely by the availability of electronic services, but must also be evaluated in terms of the institutional capacity that enables technology to generate sustainable improvements in governance and public service delivery.

In the Indonesian context, the relationship between bureaucratic reform, digital transformation, and public service delivery has been explicitly incorporated into the national policy agenda. The 2020-2024 Bureaucratic Reform Road Map, established through Ministerial Regulation of the Ministry of Administrative and Bureaucratic Reform (PermenPANRB) No. 25 of 2020, sets out three main objectives: a clean and accountable bureaucracy, a capable bureaucracy, and excellent public services (Permenpan RB Nomor 25, 2020). The Road Map also positions the implementation of the Electronic-Based Government System (SPBE) and the improvement of public service quality as part of efforts to accelerate bureaucratic reform. This direction was further strengthened in 2023 through PermenPANRB No. 3 of 2023, which amended the 2020-2024 Bureaucratic Reform Road Map and reinforced the reform agenda's orientation toward results and impacts (Permenpan RB Nomor 3, 2023). In the area of digital transformation, Presidential Regulation No. 95 of 2018 on SPBE emphasizes that the adoption of electronic-based government is intended to promote clean, effective, transparent, and accountable governance, as well as high-quality and trustworthy public services (Perpres Nomor 95, 2018). In 2023, SPBE was also positioned as part of Thematic Bureaucratic Reform, including through the acceleration of Digital Public Service Malls. Accordingly, bureaucratic reform, digital government, and the improvement of public service quality have increasingly been positioned as mutually integrated policy agendas.

Several indicators point to progress in the government reform and digitalization agenda. The 2023 Performance Report of the Ministry of Administrative and Bureaucratic Reform recorded a National Public Service Index of 3.78, slightly exceeding the target of 3.76. The same report also recorded a bureaucratic reform implementation score of 59.40 for regency and municipal governments, compared with a target of 58, while 53.15% of regencies and municipalities achieved a "Good" rating on the Bureaucratic Reform Index (Kementerian PANRB, 2024). In the digital dimension, the 2023 SPBE Evaluation, which involved 621 central and local government institutions, produced a national index score of 2.79, marking the first time since the SPBE evaluation was introduced that the national achievement attained a "Good" rating (Kementerian PANRB, 2023). These results indicate

measurable progress in government reform and digitalization, although such aggregate achievements need to be interpreted alongside variations in implementation capacity across the respective dimensions.

However, the aggregate SPBE achievement reveals disparities in maturity across domains. At the local government level, the SPBE Service Domain recorded an average score of 3.38 and the Internal Policy Domain 2.83, whereas the Governance Domain reached only 2.14 and the Management Domain 1.54, placing the Management Domain in the “Poor” category. The SPBE evaluation also shows that, since the implementation of the evaluation instrument in 2021, the Management Domain has consistently recorded the lowest average score compared with the other domains. This pattern indicates an imbalance in digital transformation maturity, with service-related achievements being relatively higher than the governance and management capacities that underpin SPBE implementation (Kementerian PANRB, 2023).

A similar complexity is evident in the quality of public services. The assessment conducted by the Ombudsman of the Republic of Indonesia covers not only compliance with service standards, but also provider competence, service facilities and infrastructure, perceptions of maladministration, and complaint management (Ombudsman RI, 2023). The 2023 assessment results indicate improvement at the national level, as reflected in the increasing number of service providers classified in the green zone and the declining number in the yellow and red zones. Nevertheless, the Ombudsman continues to emphasize the need to strengthen the implementation of service standards, complaint management, evaluation, and oversight across ministries, government agencies, and local governments. These findings indicate that progress in bureaucratic reform and government digitalization has not automatically been accompanied by uniformly high public service quality across all service providers.

Previous literature indicates that bureaucratic reform and digital transformation in the public sector have developed into broad fields of study, although they have largely been examined through distinct analytical lenses. A mapping of 105 articles published in SINTA 1- and SINTA 2-accredited journals shows that research on bureaucratic reform in Indonesia has addressed institutional arrangements, administrative processes, public personnel, and public services, with varying levels of attention across these reform areas (Habibi, 2020). Meanwhile, (Novianto, 2023), through a systematic literature review, shows that public sector digital transformation is a multidimensional phenomenon encompassing external, organizational, citizen, and technological elements. Other studies have focused more specifically on administrative capacity, including the digital skills gap among Indonesian civil servants in supporting digital transformation (Silitonga, 2023). These developments indicate that bureaucratic reform, digital capacity, and public services have received substantial academic attention; however, there remains scope for an integrated analysis that brings together the orientation of bureaucratic reform, the maturity of digital government,

and public service quality, particularly to identify misalignments between policy achievements and implementation capacity at the national level.

Based on this gap, this study analyzes the achievements and implementation gaps in bureaucratic reform, digital transformation, and public service quality in Indonesia in 2023 through qualitative document analysis. The analysis focuses on the extent to which progress in service delivery and formal reform achievements has been accompanied by commensurate improvements in governance and management capacity. This study develops the analytical concept of service-management imbalance to describe the disparity between service maturity and the institutional capacity required to sustain bureaucratic transformation and public service delivery. Specifically, the study addresses three research questions: (1) how are bureaucratic reform and digital transformation directed toward improving public service quality; (2) what were the achievements of bureaucratic reform, SPBE maturity, and public service quality in 2023; and (3) what implementation gaps emerged across these three dimensions?

Method

This study employs a qualitative approach using Qualitative Document Analysis (QDA) to examine the relationship between bureaucratic reform, digital transformation, and public service quality in Indonesia. QDA enables documents to be analyzed systematically in order to identify patterns, themes, and meanings relevant to the research questions (Wood et al., 2020). The documents were selected purposively based on their relevance to national policies and achievements in 2023. The research corpus consists of four official documents: the 2020-2024 Bureaucratic Reform Road Map, the 2023 Performance Report of the Ministry of Administrative and Bureaucratic Reform, the 2023 SPBE Evaluation Report, and the 2023 Executive Summary of the Public Service Compliance Assessment. In addition to these four documents, which constitute the main analytical corpus, PermenPANRB No. 3 of 2023 and Presidential Regulation No. 95 of 2018 were used as contextual sources to clarify policy developments related to bureaucratic reform and SPBE, but were not treated as primary units in the coding process. The selection of these documents enabled the study to compare the normative objectives of bureaucratic reform, government performance achievements, the maturity of digital transformation, and the condition of public service delivery.

Data analysis was conducted through a combination of deductive and inductive coding. In the initial stage, deductive categories were developed based on the main themes identified in the policy documents, including the outcome orientation of bureaucratic reform, bureaucratic capacity, accountability, digital transformation, SPBE governance, SPBE management, digital services, and public service quality. Inductive coding was then used to identify themes emerging from the documents, particularly imbalances in achievements and implementation barriers. A structured coding approach helps enhance the transparency and consistency of interpretation in qualitative document analysis (Mackieson et al., 2019). The

units of analysis consisted of policy statements, performance indicators, evaluation findings, and recommendations related to bureaucratic reform, SPBE, and public services. All coding results were organized into a cross-document matrix to identify patterns of alignment and implementation gaps. The analysis was subsequently conducted through cross-document comparison by comparing policy objectives, implementation achievements, weaknesses, and recommendations. Implementation gaps were defined as discrepancies between policy objectives, reported achievements, and service conditions identified across different evaluation sources.

The credibility of the findings was ensured through source triangulation by comparing policy and evaluation documents issued by the Ministry of Administrative and Bureaucratic Reform with the results of public service oversight conducted by the Ombudsman of the Republic of Indonesia. Source triangulation was used to obtain a more comprehensive understanding by comparing information from different data sources. The use of sources with different institutional functions enabled the study to compare perspectives on policy planning, internal government performance, digital government maturity, and external oversight of public services. The Ombudsman assessment covers service provider competence, facilities and infrastructure, service standards, perceptions of maladministration, and complaint management, and was therefore used as an external source for assessing public service conditions. This study was not intended to test causal relationships or conduct statistical inference; the index scores reported in the documents were used as descriptive evidence to support the qualitative interpretation of achievements and implementation gaps in bureaucratic reform, digital transformation, and public service quality.

Results and Discussion

Bureaucratic Reform Achievements and Public Service Orientation in 2023

Indonesia's bureaucratic reform agenda for the 2020-2024 period was directed not only toward administrative improvements but also toward achieving outcomes that could be tangibly experienced by the public. The 2020-2024 Bureaucratic Reform Road Map established three main objectives: a clean and accountable bureaucracy, a capable bureaucracy, and excellent public services. The Road Map also emphasized a more implementation-oriented rather than formalistic approach and encouraged the implementation of reform down to the level of government work units (Permenpan RB Nomor 25, 2020). This orientation is consistent with a public administration perspective that views bureaucratic reform as a process involving not only structural changes but also organizational, technological, regulatory, and administrative capacity dimensions (Haning, 2018). Accordingly, public service delivery can be understood as one of the substantive manifestations of successful reform, rather than merely a consequence of compliance with administrative procedures.

The achievements reported by the Ministry of Administrative and Bureaucratic Reform indicate positive developments across several indicators of bureaucratic reform and public service delivery. The National Public Service Index was recorded at 3.78, exceeding the target of 3.76. The bureaucratic reform implementation score for regency and municipal governments reached 59.40, compared with a target of 58, while 53.15% of regencies and municipalities achieved a “Good” rating on the Bureaucratic Reform Index, surpassing the target of 38% (Kementerian PANRB, 2024). These achievements indicate aggregate progress in the implementation of the reform agenda and its orientation toward public service delivery. However, these indicators should be interpreted with caution, as the Ministry’s Performance Report notes that some of the reported bureaucratic reform indicators reflect actual achievements from 2022. Therefore, these figures are more appropriately interpreted as the most recent achievements reported in the 2023 Performance Report rather than as measurements obtained entirely within the same year.

These quantitative achievements do not, in themselves, demonstrate that the substantive objectives of reform have been fully realized. Rather, the reform agenda during this period emphasized a shift toward an impact-oriented bureaucracy, in which government performance produces outcomes that are tangible to the public, moves beyond mere “paperwork,” and enables the bureaucracy to operate in a more agile and responsive manner. Accordingly, reform indicators need to be assessed alongside evidence concerning the quality of implementation. In this study, these achievements serve as a starting point for examining whether progress in bureaucratic reform has been accompanied by adequate governance and service-delivery capacity. This issue becomes increasingly relevant when reform achievements are compared with the level of digital transformation maturity and variations in public service quality discussed in the following section.

Digital Government Transformation: Progress in SPBE and Cross-Domain Disparities

Digital government transformation in 2023 showed increasingly strong progress through the implementation of the Electronic-Based Government System (SPBE). The 2023 SPBE Evaluation covered 621 central and local government institutions and produced a national SPBE Index score of 2.79, marking the first time that the national result attained a “Good” rating (Kementerian PANRB, 2023). The growing alignment between digitalization and bureaucratic reform was also reflected in the 2023 evaluation instrument, including the adjustment of public service indicators to Thematic Bureaucratic Reform and the integration of digital services. In line with this direction, the Ministry of Administrative and Bureaucratic Reform’s Performance Report positioned the strengthening of SPBE and the acceleration of Public Service Malls and Digital Public Service Malls as part of the priority programs for bureaucratic reform (Kementerian PANRB, 2024). This indicates that SPBE is no longer positioned merely as an information technology development initiative, but is increasingly directed toward supporting governance reform and improving public service delivery.

Although the aggregate results indicate positive progress, domain-level analysis reveals disparities in the maturity of digital transformation, particularly among local governments. The 2023 SPBE Index for local governments reached 2.70, corresponding to a “Good” rating, but the scores across its four domains varied considerably. The SPBE Service Domain recorded the highest score at 3.38, followed by the Internal Policy Domain at 2.83, while the SPBE Governance Domain reached only 2.14 and the SPBE Management Domain 1.54. The latter score placed the Management Domain in the “Poor” category (Kementerian PANRB, 2023). The evaluation also indicates that the implementation of SPBE Management remains relatively weak, including in the application of management practices and the conduct of information and communication technology audits. This pattern shows that the maturity of digital transformation remains uneven across domains: service-related achievements are relatively higher, while the governance and management capacities underpinning SPBE implementation remain comparatively lower.

These findings indicate the presence of a service-management imbalance in digital government transformation, referring to the disparity between service maturity and the governance and management capacities that support it. This interpretation is reinforced by the 2023 SPBE Evaluation, which shows that, since the introduction of the evaluation instrument in 2021, the Management Domain has consistently recorded the lowest average score and continues to require stronger commitment, shared understanding, and implementation strategies. These findings are also consistent with (Ahad & Barsei, 2023), who show that successful SPBE implementation at the local government level requires leadership commitment, shared understanding, collaboration across local government agencies, integration of SPBE with performance indicators, and continuous improvement. Accordingly, an aggregate “Good” SPBE rating does not necessarily indicate that all foundations of digital transformation have reached an equivalent level of maturity. From the perspective of bureaucratic reform, the digitalization of public services needs to be accompanied by stronger institutional capacity, particularly in governance, management, coordination, and the sustainability of SPBE implementation. This imbalance represents one of the key forms of implementation gap and should subsequently be examined in relation to the condition of public service quality.

Public Service Quality and Variation in Service Provider Performance

The 2023 public service compliance assessment indicates that public service quality in Indonesia is evaluated through an increasingly comprehensive approach. The Ombudsman of the Republic of Indonesia assesses not only the existence of service standards, but also four main dimensions: input, process, output, and complaints. The input dimension covers service provider competence as well as service facilities and infrastructure; the process dimension assesses compliance with service standards; the output dimension includes, among other aspects, perceptions of maladministration and, for local governments, Minimum Service Standards; while the complaints dimension covers obligations, facilities,

mechanisms, guidance, and complaint resolution timeframes (Ombudsman RI, 2023). Covering 34 provincial governments, 98 municipal governments, and 415 regency governments, the assessment provides a broad overview of variations in public service quality across different levels of government. This multidimensional approach is consistent with (Ardiputra, 2023), who emphasizes that service quality is determined not only by internal procedures or organizational standards, but also by users' experiences and perceptions of service processes and outcomes. Accordingly, public service quality is not merely a matter of compliance with formal standards, but also reflects service provider capacity, service conditions, perceptions of maladministration, and the organization's ability to respond to public needs.

At the national level, the 2023 assessment results indicate positive progress compared with the previous year. Of the 586 entities assessed, 414 entities, or 70.70%, were classified in the green zone, 133 entities, or 22.66%, in the yellow zone, and 39 entities, or 6.64%, remained in the red zone. In 2022, the proportion of entities in the green zone was only 46.42%, while those in the yellow and red zones accounted for 42.66% and 10.92%, respectively (Ombudsman RI, 2023). These changes indicate an aggregate improvement. However, the fact that 29.30% of the assessed entities remained in the yellow and red zones suggests that public service performance was still uneven across service providers. The Ombudsman also continued to recommend strengthening the implementation of service standards, complaint management, evaluation, and oversight. Accordingly, improvements in national-level performance should be interpreted alongside variations in implementation capacity across individual service providers.

These variations highlight the importance of organizational capacity in translating service standards into practice. In the Ombudsman report, the improvement in Nganjuk Regency's performance—from a compliance score of 65.67 and a yellow-zone classification in 2022 to a green-zone classification in 2023—was reported alongside capacity-building efforts, evaluation, monitoring, coordination with the Ombudsman, and the strengthening of the Public Service Mall. A similar narrative was found in the Provincial Government of the Bangka Belitung Islands, which emphasized internal consolidation, training and assistance, improvements in staff competence, the provision of facilities and infrastructure, and the strengthening of complaint management. These findings are consistent with (Rahayu et al., 2022), who show that public service evaluation should consider not only service quality but also internal processes, organizational capacity, and staff development. (Ardiputra & Prawira, 2020) likewise emphasize that public service quality should be understood through two aspects: the internal processes of service-providing organizations and the benefits perceived by citizens as service users. The importance of complaint management is also supported by (Indiahono, 2021), who shows that accessible and responsive complaint systems can play an important role in improving bureaucratic performance and government-citizen relations. Accordingly, variations in the Ombudsman's assessment results indicate that progress in bureaucratic reform and government digitalization needs to be supported by

implementation capacity, staff competence, internal processes, evaluation, and complaint management in order to achieve more consistent public service quality.

Implementation Gaps: From Reform Progress to Impact-Oriented Public Services

Cross-document analysis shows that progress in bureaucratic reform and digital transformation has not yet been fully accompanied by equally mature implementation capacities. The 2020-2024 Bureaucratic Reform Road Map identifies excellent public services as one of the main objectives of reform and emphasizes an implementation-oriented approach rather than mere compliance with administrative formalities (Permenpan RB Nomor 25, 2020). At the same time, performance achievements indicate positive developments in bureaucratic reform and public service delivery. However, comparison with the SPBE Evaluation reveals disparities across domains: at the local government level, the maturity of the Service Domain is relatively higher than that of the Governance Domain and, in particular, the SPBE Management Domain (Kementerian PANRB, 2023). This pattern indicates a service-management imbalance, which in this study is understood as a disparity between digital service maturity and the governance and management capacities required to sustain such transformation.

Implementation gaps are also evident when reform and digitalization achievements are compared with variations in public service quality. Although the 2023 Ombudsman assessment shows that 70.70% of entities were classified in the green zone, 22.66% remained in the yellow zone and 6.64% in the red zone. This variation indicates that aggregate-level progress does not necessarily correspond to uniformly high public service quality across all service providers (Ombudsman RI, 2023). Based on the cross-document comparison, this study identifies three forms of implementation gaps: a mismatch between policy orientation and implementation capacity, an imbalance between digital service maturity and SPBE management, and variation in public service quality across service providers. These three patterns do not indicate causal relationships; rather, they suggest that the success of reform cannot be assessed solely through aggregate achievements without considering the institutional capacity that enables policies to be translated consistently into implementation.

These findings underscore the importance of shifting from reform that is primarily oriented toward indicator achievement to an impact-oriented bureaucracy, in which reform outcomes are reflected in sustainable improvements in service quality that can be tangibly experienced by the public. In the context of digital transformation, (Gasco-Hernandez et al., 2022) show that successful transformation in local governments requires organizational capacity, particularly managerial capabilities such as strategy, leadership, clearly designated responsible units, and collaborative capacity. These findings support the interpretation of this study that the expansion and maturity of digital services need to be accompanied by stronger governance, management, coordination, staff competence, and evaluation and complaint-handling mechanisms. Therefore, the main challenge of bureaucratic reform is not merely to improve reform scores or expand digital services, but to institutionalize these

advances through adequate governance and management capacity so that they can be translated into public services that are consistent, sustainable, and outcome-oriented.

Conclusion

This study shows that bureaucratic reform and digital transformation in Indonesia in 2023 were increasingly directed in an integrated manner toward improving public service quality. The reform agenda emphasized a bureaucracy oriented toward results and impacts, while SPBE was increasingly positioned as an instrument for strengthening governance and public service delivery. Although various national indicators showed progress, cross-document analysis revealed that these achievements were not yet fully accompanied by equally mature implementation capacities. This study identifies three main forms of implementation gaps: a mismatch between policy orientation and implementation capacity, an imbalance between digital service maturity and SPBE management, and variation in public service quality across service providers. The study's main finding is articulated through the analytical concept of service-management imbalance, which indicates that digital service maturity is relatively higher than the governance and management capacities required to sustain transformation. Accordingly, the success of bureaucratic reform and digitalization should not be assessed solely through aggregate achievements or the expansion of electronic services, but also through the capacity of institutions to build consistent implementation capabilities.

The implications of these findings suggest that the bureaucratic reform agenda toward an impact-oriented bureaucracy should place greater emphasis on strengthening SPBE governance and management, inter-institutional coordination, staff competence, continuous evaluation, and complaint management mechanisms. Strengthening these aspects is essential to ensure that progress in reform and digitalization can be translated more consistently into high-quality public services that are responsive to citizens' needs. Because this study relies on national-level document analysis and is not intended to test causal relationships, future research could extend the analysis to ministries, government agencies, or local governments by using longitudinal data or field-based approaches to further examine patterns of service-management imbalance and variations in implementation capacity across organizations.

References

- Ahad, M. P. Y., & Barsei, A. N. (2023). Collaborative Governance Sistem Pemerintahan Berbasis Elektronik: Best Practice Dari Pemerintah Daerah Di Indonesia: Collaborative Governance In The Implementation Of Electronic-Based Governance Systems: Best Practices From Local Governments In Eastern Indonesia. *Jurnal Transformasi Administrasi*, 13(01), 52–74. <https://doi.org/10.56196/jta.v13i01.236>

- Ardiputra, S. (2023). Public Service Quality in State-Owned Enterprises. *International Journal Administration, Business & Organization*, 4(2), 129–143. <https://doi.org/10.61242/ijabo.23.765>
- Ardiputra, S., & Prawira, M. R. (2020). Kualitas Pelayanan Publik Pada Kantor Pos Cabang Pasangkayu 91571. *Jurnal PubBis*, 4(2), 136–146. <https://doi.org/10.35722/pubbis.v4i2.278>
- Gasco-Hernandez, M., Nasi, G., Cucciniello, M., & Hiedemann, A. M. (2022). The role of organizational capacity to foster digital transformation in local governments: The case of three European smart cities. *Urban Governance*, 2(2), 236–246. <https://doi.org/10.1016/j.ugj.2022.09.005>
- Habibi, F. (2020). Pemetaan riset reformasi birokrasi di Indonesia: Research mapping of bureaucratic reform in Indonesia. *Jurnal Borneo Administrator*, 16(2), 199–230. <https://doi.org/10.24258/jba.v16i2.695>
- Haning, M. T. (2018). Reformasi birokrasi di Indonesia: Tinjauan dari perspektif administrasi publik. *Jurnal Analisis Kebijakan Dan Pelayanan Publik*, 4(1), 25–37. <https://doi.org/10.31947/jakpp.v4i1.5902>
- Indiahono, D. (2021). Bureaucratic Reform by Building Trust in Citizens: Best Practices from Local Online Complaints. *Policy & Governance Review*, 5(2), 146–163. <https://doi.org/10.30589/pgr.v5i2.347>
- Kementerian PANRB. (2023). *Laporan Pelaksanaan Evaluasi Sistem Pemerintahan Berbasis Elektronik (SPBE) Tahun 2023*. Jakarta: Kementerian PANRB.
- Kementerian PANRB. (2024). *Laporan Kinerja Kementerian PANRB Tahun 2023*. Jakarta: Kementerian PANRB.
- Mackieson, P., Shlonsky, A., & Connolly, M. (2019). Increasing rigor and reducing bias in qualitative research: A document analysis of parliamentary debates using applied thematic analysis. *Qualitative Social Work*, 18(6), 965–980. <https://doi.org/10.1177/1473325018786996>
- Mergel, I., Edelmann, N., & Haug, N. (2019). Defining digital transformation: Results from expert interviews. *Government Information Quarterly*, 36(4), 101385. <https://doi.org/10.1016/j.giq.2019.06.002>
- Novianto, N. (2023). Systematic Literature Review: Models of digital transformation in the public sector. *Policy & Governance Review*, 7(2), 170–194. <https://doi.org/10.30589/pgr.v7i2.753>
- Ombudsman RI. (2023). *Ringkasan Eksekutif Penilaian Kepatuhan Penyelenggaraan Pelayanan Publik Tahun 2023*. Jakarta: Ombudsman Republik Indonesia.
- Permenpan RB Nomor 3 (2023).

Permenpan RB Nomor 25 (2020).

Perpres Nomor 95 (2018).

Rahayu, A. Y. S., Rahmayanti, K. P., Mahendra, W., & Afra, S. A. (2022). Performance Evaluation of Public Service Mall (Mall Pelayanan Publik) in Indonesia using the Balanced Scorecard. *Policy & Governance Review*, 6(2), 123–140. <https://doi.org/10.30589/pgr.v6i2.570>

Silitonga, M. S. (2023). The public sector's digital skills gap in Indonesia: The challenges and opportunities. *Jurnal Good Governance*, 70–79. <https://doi.org/10.32834/gg.v19i1.585>

Tangi, L., Janssen, M., Benedetti, M., & Noci, G. (2021). Digital government transformation: A structural equation modelling analysis of driving and impeding factors. *International Journal of Information Management*, 60, 102356. <https://doi.org/10.1016/j.ijinfomgt.2021.102356>

Wood, L. M., Sebar, B., & Vecchio, N. (2020). Application of rigour and credibility in qualitative document analysis: Lessons learnt from a case study. *Qualitative Report*. <https://doi.org/10.46743/2160-3715/2020.4240>