

AGILE GOVERNANCE IN THE SELF-ASSESSMENT TAX REPORTING APPLICATION (E- SATRIA) FOR LAND AND BUILDING TAX AND THE DUTY ON THE ACQUISITION OF LAND AND BUILDING RIGHTS AT THE REGIONAL REVENUE MANAGEMENT AGENCY (BPPD) OF BANDUNG CITY

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ABSTRACT

This research is aimed at understanding the practice of Agile Governance in public service, specifically in the E-Satria service (Electronic Self-Assessment Tax Reporting App). Before E- Satria was launched, in 2017 the West Java Provincial Government was recognized by the central government for its technological excellence. Based on preliminary observations, several facts were found in the field regarding E-Satria: E-Satria has produced positive outcomes in transforming tax reporting services, and BPPD (Regional Revenue Management Agency) has been able to provide services that recognize current societal needs and developments, responding to them effectively. Agile Governance is used in this research as an analytical model capable of assessing the agility of government service programs, especially those based on digital services. This model has six characteristics: 1. Good Enough Governance. 2. Business Driven. 3. Human Focused, 4. Based on Quick Wins. 5. Systematic and Adaptive Approach. 6. Simple Design and Continuous Refinement. The research uses a qualitative method, with in-depth interviews, observation, and document studies as the data collection techniques. The research findings indicate that BPPD Bandung City has demonstrated agile characteristics in implementing E-Satria. More specifically, BPPD has shown all six characteristic Good Enough Governance: The system development meets the needs of the public in regional tax service delivery. Business Driven: There is an increase in service effectiveness and efficiency. Human Focused: All employees are involved in contributing ideas for service improvement. Based on Quick Wins: The early success of the innovative E-Satria application has become a motivator for continuing governance initiatives. Systematic and Adaptive Approach: BPPD is capable of adapting to new environmental developments as they arise. Simple Design and Continuous Refinement: BPPD adopts simple designs and continuously improves its service development.

Keywords: Agile Governance, BPPD Bandung City, Tax Reporting Service, E-Satria

INTRODUCTION

In today's digital era, governments around the world have widely implemented digitalization in the delivery of public services as part of administrative reform. Suprastiyo et al. (2023), in their book *Agile Governance: Applications in Public Services*, state that administrative reform is a transformation aimed at key characteristics in order to meet public expectations for efficient and responsive services, as also expressed by Dror (1976). In Indonesia, the implementation of government digitalization has been formally regulated under Presidential Regulation No. 95 of 2018 on the Electronic-Based Government System (SPBE), which emphasizes the use of information and communication technology to provide high-quality public services (Perpres No. 95 of 2018). As the provider of public services, the government is required to continuously improve service quality, one way being through the innovation of electronically based systems (Ridho, 2023).

Development is defined as a process aimed at achieving positive change. All countries, including Indonesia, undertake development efforts to improve the standard of living of their citizens and to avoid falling behind (Fazhurrahman, 2022). Development efforts are also carried out at smaller scales, such as in districts and cities, in line with the spirit of regional autonomy as regulated by Law No. 23 of 2014. However, development can raise issues when certain community groups feel disadvantaged (Rosana, 2018). Therefore, sensitivity and awareness from local governments are crucial in addressing issues swiftly and appropriately.

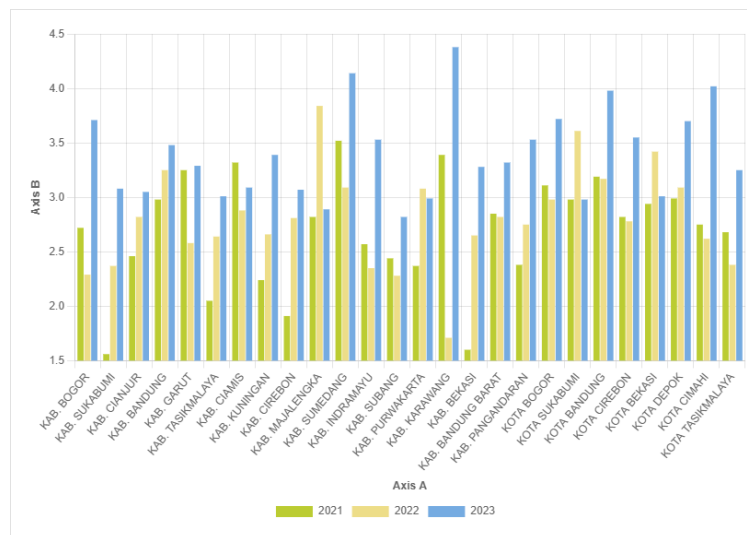
As urban areas continue to grow, the availability of adequate facilities and infrastructure becomes a key factor in supporting residents' daily activities. In this context, development implementation requires collaboration among various stakeholders, including the government, the private sector, and the community as governance actors (Ali and Mardiana, 2020). The synergy among these three actors is key to successful development that is responsive to technological and informational advancements. Technological development, which is increasingly rapid and inevitable, has become a fundamental need in supporting everyday life (Putri et al., 2021).

Technological advancements have had a significant impact on government administration, including the rising expectations of citizens for better public services. Government institutions, both at the national and local levels, must be able to provide public services that adapt to these developments (Syasdawita and Bachtiar,

2022). The quality of public services has a direct effect on public trust in the government. Hence, continuous innovation is necessary to create better public services (Krismono and Nasikh, 2022).

Digital transformation is an integral part of innovation in the public sector. The shift from manual to digital systems brings about efficiency and effectiveness, such as the ease of filling out service forms online using personal devices, without needing to be physically present or queue in line (Listanto, 2021). This rapid change requires governments to respond quickly and decisively to a dynamic environment, a concept known as Agile Governance (Firhansyah, 2021). According to Mergel et al. (2020), Agile Governance refers to the ability of government institutions to respond swiftly and accurately to the evolving needs of society.

Figure 1.1 Electronic-Based Government System Index in West Java Province



Source : Open Data Jabar

The Electronic-Based Government System (SPBE) index in West Java Province has reached a score of 3.5 out of 5, with a "very good" rating. Sumedang Regency holds the highest index score at 4.14, while Subang Regency has the lowest at 2.82. Bandung City ranks third with a score of 3.98. The Bandung City Government continues to promote the advancement of e-government by involving all Regional Apparatus Organizations (OPDs) and focusing on delivering direct benefits to the public. One of the digital innovations launched is E-SATRIA (Electronic Self Assessment Tax Reporting Application) by the Regional Revenue Management Agency (BPPD). This application is designed to facilitate taxpayers in managing tax

administration processes – from initial registration to tax payment – online. Its main objective is to address public issues such as complex administrative procedures (Malik et al., 2023) and long queues for services (Salsabila et al., 2023).

E-SATRIA allows the public to report and pay taxes independently without needing to visit the local tax office. This innovation supports the implementation of Agile Governance in Bandung City, aligning with BPPD's core duties in managing taxes, levies, and regional revenue more efficiently and responsively to technological developments.

Table 1.1 Tax Revenue Targets and Realizations in Bandung City in 2023

Tax	Targets	Realizations	%
Groundwater Tax	24.000.000.000	28.800.084.611	120%
BPHTB	737.730.000.000	598.290.728.303	81%
PBB	550.000.000.000	541.994.659.671	98%
Entertainment	50.000.000.000	57.320.975.570	115%
Hotel	330.000.000.000	391.209.042.397	119%
Parking	40.000.000.000	42.758.141.894	107%
Street Lighting	205.000.000.000	217.898.138.167	106%
Advertising/Billboard	35.000.000.000	40.190.518.491	115%
Restoran	360.000.000.000	369.158.404.606	103%

Source : BPPD 2024

Based on the table above, the innovation implemented by the BPPD through E-Satria has not been fully successful. This can be seen from the tax revenue realization in 2023, where the PBB (Property Tax) and BPHTB (Land and Building Acquisition Tax) have not met their targets, with realizations of 98% and 81.14% of the set targets, respectively.

Table 1.2 Target and Realization of PBB (Property Tax) and BPHTB (Land and Building Acquisition Tax) in Bandung City

Tax	Years	Targets	Realizations	%
PBB	2021	500.000.000.000	509.748.980.383	102%
	2022	670.000.000.000	540.905.724.406	81%
	2023	550.000.000.000	541.994.659.671	98%
BPHTB	2021	738.650.000.000	543.914.704.282	73,64%
	2022	871.800.000.000	580.392.432.757	66,57%
	2023	737.730.000.000	598.563.907.116	81,14%

Source : BPPD 2024

Based on the available data, the tax revenue from PBB (Property Tax) and BPHTB (Land and Building Acquisition Tax) in Bandung City has experienced fluctuations. Although the PBB tax in 2021 met its target, there was a decline in the following year, similar to the BPHTB tax. Initial interviews revealed several issues that have caused the tax revenue to remain suboptimal, including:

1. Unreported Transactions: Many people conduct buying and selling transactions secretly without reporting the transfer of ownership to the relevant authorities, making it difficult to detect.
2. Lack of BPHTB Tax Socialization: There is a lack of understanding among the public regarding the BPHTB tax due to insufficient policy socialization in the field.
3. Inaccurate Tax Reporting: Some taxpayers report their transactions inaccurately, leading to underreporting of their tax obligations.
4. Outdated Tax Objects: Some tax objects have not been updated, causing discrepancies in tax reporting.
5. Low Taxpayer Compliance: There is a lack of compliance from taxpayers in paying taxes.
6. Limited Tax Service Personnel: There is a shortage of personnel serving land and building tax matters.

These issues indicate that the implementation of E-SATRIA for PBB and

BPHTB tax collection has not been fully effective. Therefore, the Regional Revenue Management Agency (BPPD) of Bandung City is obligated to respond swiftly to unforeseen changes in order to meet the demands and needs of the public and to adapt to changes in the environment.

The focus of this research is to analyze the application of Agile Governance at BPPD Bandung City in implementing tax payments through the E-Satria program. Agile Governance is an organizational governance model that is fast and flexible, capable of responding quickly to changing public demands and improving organizational performance. This study aims to identify issues related to the implementation of Agile Governance in tax payment services through E-Satria at BPPD Bandung City.

Problem Formulation:

1. How Is The Implementation of E-Satria in the collections of PBB and BPHTB taxes at BPPD Bandung City?

METHODS

Descriptive research methods and qualitative research approaches. Qualitative research is an approach to the analysis of studies that accompany traditional ways of conducting social and behavioral research. In this research method, the researcher starts with the problem that needs to be solved, and then formulates a question that, if answered, will help solve the problem. In qualitative research, open-ended research questions allow researchers to identify relevant factors so that they can emerge. (Creswell, 2020) Qualitative data collection techniques, namely observation, researchers have experience with participants, and are useful for exploring the topics discussed. And this data collection is also carried out by interviews with the parties concerned at the Bandung City Regional Revenue Management Agency which can be done face-to-face, one-on-one and face-to-face interviews, then by phone, researchers interview participants with groups and documents are carried out such as newspapers and journals, diaries or letters or photos. The research informants are the staff of the Regional Revenue Management Agency, and community members. The data analysis carried out according to John W Creswell in qualitative research begins by providing and managing data, namely text data such as transcripts or image data such as photos and data reduction by presenting data in the form of tables, charts, and discussions.

FINDINGS AND DISCUSSION

Agile Governance in the Self-Assessment Tax Reporting Application (E-Satria) for Land and Building Tax (PBB) and Acquisition Duty on Land and Building Rights (BPHTB) Implemented by the Regional Revenue Management Agency (BPPD) of Bandung City is carried out according to the provisions and mechanisms regulated by Laws, Ministerial Decrees, and Regional Regulations of Bandung City. The Self-Assessment Tax Reporting Application (E-Satria) for PBB and BPHTB is expected to function optimally and improve local tax revenue in Bandung City. In examining Agile Governance, many models have been proposed by experts, but for analyzing the principles of Agile Governance, the researcher used the approach proposed by Luna, Kruchten, and Moura (2015). This model includes policy implementers and society as the target of the policy. The theory of Agile Governance proposed by Luna, A. J. H. de O, et al. is as follows:

1. Principle of Good Enough Governance

Based on observations and interviews with officials working at the Regional Revenue Management Agency (BPPD) of Bandung City, it was found that, normatively, the PBB and BPHTB payment procedures using the self-assessment system consist of several stages. First, taxpayers fill out the Regional Tax Object Registration Form (SPOPD) and submit it to the service officer along with other necessary documents. This SOPD or Registration Letter for Regional Tax Objects is used by taxpayers to register and report their tax objects or businesses to the department. The service officer then checks the completeness of the documents. If the documents are complete, the service officer inputs and registers the taxpayer into the "E-Satria" application. Next, the service officer issues the NPWPD and hands it over to the taxpayer. The taxpayer then makes the payment according to the SPTPD or invoice reported by the taxpayer. Finally, the taxpayer or their representative submits the SPTPD or invoice for the tax report, and the service officer checks and verifies the documents. If the documents are complete, the service officer approves them in the system for the issuance of the SPTPD for local tax payment. Afterward, the taxpayer or their representative makes the payment for the Local Tax Principal. In carrying out its duties, BPPD has several functions: planning, organizing, mobilizing, and supervising. The organization in managing PBB and BPHTB administration carried out by BPPD and the National Land Agency (BPN) aims to implement the planning, leadership organization, and supervision processes to achieve the established goals. First, planning functions as a basic activity to assess whether the activity was successful or not. Therefore, planning activities are important for improving local taxes. The planning also serves to set the target amount

to be achieved for PBB and BPHTB taxes in a given fiscal year.

Second, organizing the administration of PBB and BPHTB, BPPD and BPN have achieved goals related to the process of planning, leadership organization, and supervision to reach the set objectives. The mobilizing function carried out by BPPD aims to manage the PBB and BPHTB administration, which plays a critical role in public awareness of tax-related legislation. The target of this mobilizing function is to inform the public about the objectives and intention of local tax management, especially for BPHTB, so that the local government can effectively conduct outreach.

Finally, the supervisory function of BPPD aims to prevent deviations, wastefulness, and failures in achieving the intended goals. BPPD also aims to deposit funds into the regional treasury and cover the region's expenses.

2. Business-Driven Principle

This is related to partnerships and cooperation. In this context, business refers to the collaboration built by the Regional Revenue Management Agency (BPPD) of Bandung City in managing the E-Satria system. In its management, it not only involves the public, i.e., taxpayers, but can also involve cooperation with external entities (private sector) such as PPAT (Land Deed Officials). Business-driven indicators are based on role division, coordination, and communication between the government, the private sector, and the community.

Based on interviews and observations, the process of determining BPHTB, which involves various parties, requires alignment or synergy in its implementation to ensure smooth and effective operations. As a local government agency, BPPD must have qualified human resources to quickly determine the price levels in NJOP (Taxable Sale Value) so that the NJOP in each region can be identified at the beginning of the year and the verification process can be carried out quickly. On the other hand, PPATs, in their role of preparing deeds for land rights transfers, must also provide clear information regarding the tax process and the amounts owed. Additionally, the parties involved in the transaction, including the buyers and sellers, should be aware of the taxes they are responsible for, ensuring transparency and honesty in the agreed values. In functional structural theory, society is considered a social system made up of interconnected elements that work in balance. Any changes in one part will affect other parts. The basic assumption is that every structure in a social system is functional to others. If it is not functional, the structure will cease to exist.

Based on this theory, a compromise can be reached through cooperation

between the Land Office and BPPD to create a land value zone map that can be used to determine NJOP and facilitate socialization with the public. The creation of a Land Value Zone (ZNT) map will make it easier for BPPD to determine tax revenue for the local government and simplify verification. This approach addresses the complaints of PPATs and helps the public understand the tax obligations they face.

3. Human-Focused Principle

Synergy between the government and the public is crucial, particularly in ensuring that the government involves the public in its activities. This includes providing avenues for feedback, complaints, suggestions, or critiques related to government performance. Public participation is expected to build a better government. Human-focused indicators are based on public participation in improving services and the openness of society in submitting feedback, suggestions, or criticisms.

Based on interviews and observations, BPPD of Bandung City gives taxpayers the opportunity to provide complaints, suggestions, or criticisms regarding the tax services through the E-Satria system. This feedback is crucial to understanding the public's needs, gaining further information, and identifying areas for improvement in tax services. Several common complaints have been reported, including difficulty logging in and unexpected application shutdowns. In response, BPPD quickly addressed these issues, ensuring taxpayers found solutions.

BPPD ensures that taxpayers can safely provide their feedback without fear of threats or intimidation. This openness helps improve services and allows BPPD to adapt quickly and appropriately to public concerns.

4. Based on Quick Wins Principle

The government needs to show improvements in responding to and addressing issues faced by the public. Innovations created by the government must be able to resolve public issues quickly and efficiently. Indicators of this principle are based on the speed of service delivery and the establishment of targets to measure success.

The self-assessment tax collection system, where taxpayers are responsible for calculating and reporting their taxes periodically, is expected to reduce bureaucratic burdens. This aligns with the goal of improving public service administration. When taxpayers fail to meet their obligations, the government can enforce collection measures through regional income departments.

In practice, BPHTB payments involve field verification by local tax officers. The purpose of this verification is to prevent administrative errors, correct data discrepancies, and detect fraud. The verification process ensures that tax payment data aligns with what was reported by the taxpayer.

However, there are still cases where tax officers violate the self-assessment principle by overcharging taxes. This is contrary to the self-assessment system, which trusts taxpayers to accurately calculate and report their tax obligations. To address these issues, the government needs to increase taxpayer awareness and understanding of their obligations, and simplify the self-assessment process.

5. Systematic and Adaptive Approach Principle

Based on observations and document studies, BPPD is able to identify what is developing and needed by the community to improve public services that are more effective, efficient, and responsive. The use of technology is a key part of this transformation, helping to accelerate tax payment services. The E-Satria application helps taxpayers report their taxes without having to visit the BPPD office, which is particularly helpful during the pandemic. This digital innovation is mutually beneficial for both the organization and the public.

The E-Satria system is a result of evaluations of previous web-based services that were less effective. After receiving feedback from the community, BPPD decided to develop the system further, transitioning it to an Android-based application. This change reflects the growing number of smartphone users in Bandung, making it easier for people to access services anywhere and anytime.

6. Simple Design and Continuous Refinement Principle

The government must consider the capabilities and comfort of the public as digital innovation users. Therefore, it is necessary to design innovations that are simple to use, providing quick results. Additionally, digital innovations should continuously improve to meet the needs of the public. Indicators of this principle include the simplicity of online system interfaces and ongoing system development.

BPPD has prioritized ease of use and comfort for taxpayers using the E-Satria system. The system interface is designed simply so that taxpayers can easily understand it. The features of the system are kept to a minimum to avoid confusion, and the design ensures that both young and older users can navigate the system. Despite its simplicity, the system meets the current needs of taxpayers.

The system is also continuously developed, with improvements to features and services related to taxation. One such improvement is the transition from a web-based system to an Android-based application, which makes it more convenient for taxpayers. The use of technology ensures transparency, reduces corruption, and improves service quality compared to manual systems

CONCLUSION

Based on the analysis of the findings and interviews conducted in the field regarding Agile Governance in the Self Assessment Tax Reporting Application (E-Satria) for Property Tax (PBB) and Transfer of Rights on Land and Buildings (BPHTB) at the Regional Revenue Management Agency (BPPD) of Bandung City, it can be concluded that tax services through the E-Satria system have been running well. This conclusion is based on the theory of Agile Governance, which shows that 3 (three) out of 6 (six) indicators have been implemented effectively, while 3 (three) indicators have not been fully optimized. Therefore, the challenges identified require improvements to provide optimal service.

The analysis using the Agile Governance theory by Luna, Kruchten, and Moura (2015) consists of 6 (six) indicators: good enough governance, business-driven, human focused, based on quick wins, systematic and adaptive approach, and simple design and continuous refinement. Below are the conclusions of the researcher in this study:

1. **Good Enough Governance:** The governance level implemented by BPPD Bandung City in public service related to taxpayers through E-Satria has achieved alignment with what the community needs in the development of the local tax service system and complies with existing regulations.
2. **Business-driven:** The development of public service products by BPPD Bandung City through the E-Satria application is based on the needs of the community to improve the effectiveness and efficiency of tax services for taxpayers.
3. **Human Focused:** BPPD Bandung City, as the organizer of E-Satria, involves each of its units in conveying ideas related to service development and engages the community as users of the service in providing feedback, suggestions, and criticisms regarding the operation of E-Satria.
4. **Based On Quick Wins:** The success of BPPD Bandung City in creating the E-Satria application has become a continuous motivation to drive improvements in public services as part of bureaucratic reform.
5. **Systematic and Adaptive Approach:** BPPD Bandung City has been able to adapt to emerging new factors resulting from environmental changes and

existing needs.

6. **Simple Design and Continuous Refinement:** BPPD Bandung City has provided quick results in the development and management of the E-Satria application. BPPD Bandung City has also adopted a simple design and made continuous improvements in each update of E-Satria.

Although E-Satria has met the characteristics of agile governance, there are still some technical issues, such as occasional internet disruptions. Additionally, the growing number of taxpayers requires more serious attention from BPPD to ensure that these issues are handled and monitored more effectively. Furthermore, regular monitoring and evaluation have not been conducted routinely, so when challenges arise, they can be resolved immediately

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