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Digital Government Transformation in Building Public Trust in Makassar District

Een Astari Ahmad[1], Muhammad Luthfi Siraj[2*], Suprianto[3], Darnianty Asis[4], Muh. Ersyad Indra Praja[5]

Master of Public Administration Program, Universitas Negeri Makassar, Makassar City, Indonesia [1]
Business Administration Study Program, Universitas Negeri Makassar, Makassar City, Indonesia [2]
Business Law Study Program, Institut Teknologi dan Bisnis Maritim Balik Diwa, Makassar City, Indonesia [3,4,5]

Email: *muhammadluthfisiraj@unm.ac.id*

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ABSTRACT

Digital transformation in the public sector involves more than adopting new technologies; it also depends on whether government can turn those technologies into public services that respond to citizens' needs and earn their trust. This study examines digital government transformation and its role in building public trust in Makassar District. Using a qualitative case study design, data were gathered through interviews, observation, and document review and were analyzed with the interactive model of Miles, Huberman, and Saldaña. The analysis is grounded in the OECD Digital Government Policy Framework and the OECD Trust Framework and is complemented by theories of digital transformation, dynamic capabilities, service quality, and public value. The findings show that transformation has advanced through service digitalization, data use, platform integration, information disclosure, and stronger channels for citizen interaction. However, it has not yet produced digital governance that is fully user-driven, data-driven, integrated, transparent, and proactive. The central finding is a "digital governance gap": a mismatch between the technology available and the government's capacity to convert it into service quality and public value. The study contributes by examining digital transformation at the district level and by linking digital government maturity, organizational capability, service experience, and public trust. It concludes that technology functions as an enabler, whereas governance quality is the decisive mechanism through which public trust is formed.

INTRODUCTION

Law Number 25 of 2009 on Public Services underscores the importance of public trust in the delivery of state services (Republik Indonesia, 2009). This mandate is strengthened by Presidential Regulation No. 95 of 2018 on the Electronic-Based Government System (Sistem Pemerintahan Berbasis Elektronik, SPBE), Presidential Regulation No. 132 of 2022 on the National SPBE Architecture, and Presidential Regulation No. 82 of 2023 on the Acceleration of Digital Transformation and the Integration of National Digital Services (Republik Indonesia, 2018, 2022, 2023). Taken together, these regulations frame digital transformation as a means of strengthening governance, integration, transparency, and public service quality. In South Sulawesi, the provincial government's SPBE Index rose from 2.35 in 2022 to 3.09 in 2023 and reached 3.94 in 2024, placing it in the "Very Good" category. These institutional gains, however, need to be read alongside conditions in society at large. In 2024, South Sulawesi recorded an Indonesian Digital Society Index (Indeks Masyarakat Digital Indonesia,

IMDI) score of 42.26; its digital skills pillar scored 57.10, whereas its empowerment pillar scored only 24.27. These figures suggest that growth in the government's digital capacity does not by itself ensure that citizens make full use of the technology.

This situation reflects a broader shift from e-government to digital government. The OECD (2020) describes six core dimensions of digital government: digital by design, data-driven public sector, government as a platform, open by default, user-driven, and proactiveness. Mergel et al. (2019) argue that digital transformation entails comprehensive change in processes, culture, organizational capacity, and the relationship between government and citizens. The COVID-19 pandemic further accelerated this shift and showed that digital government transformation requires adaptive institutional responses (Eom & Lee, 2022; Nasrullah & Siraj, 2022). This perspective also moves beyond earlier public management reforms that placed administrative efficiency at the center (Hood, 1991). The main challenge, therefore, is no longer simply to digitize government but to ensure that digitalization produces governance that is responsive, transparent, and inclusive and that ultimately earns public trust.

Technology alone does not create public trust. The OECD (2022a, 2022b) identifies reliability, responsiveness, integrity, fairness, and openness as the main drivers of trust in public institutions. Hartanto et al. (2021) show how accountability, responsiveness, transparency, and perceived e-government effectiveness are linked to public trust, and Li and Shang (2023) stress the quality of citizens' digital interactions with government. The success of transformation also depends on organizational capabilities. Teece et al. (1997) emphasize the capacities of sensing, seizing, and transforming, while Siraj et al. (2023) and Fatmawada et al. (2025) highlight competency development, agility, and continuous learning among public employees. Digital capability is thus the combination of technology with an organization's ability to adapt and continuously improve its services. Transparency is another important mechanism. Grimmelikhuijsen et al. (2021) find a link between transparency and trust, and Siraj et al. (2022) point to the accessibility, clarity, and completeness of information. Information and communication technologies can also serve as tools for openness and anti-corruption efforts (Bertot et al., 2010). Digital transparency, then, means more than publishing information; it requires that information be accessible, understandable, and usable by citizens who wish to hold government to account.

The Makassar District government has also introduced service innovations and digital service management to improve service quality and openness. Some aspects of service delivery nevertheless still need strengthening. A survey by Nur (2024) of 291 respondents found that the district's Community Satisfaction Index (Indeks Kepuasan Masyarakat, IKM) was 81.12, which falls in the "good" category; however, facilities and infrastructure (2.97) and the handling of complaints, suggestions, and feedback (2.99) were among the lowest-rated components. In service quality terms, these components correspond to the tangibles and responsiveness dimensions that shape users' perceptions of service (Parasuraman et al., 1988).

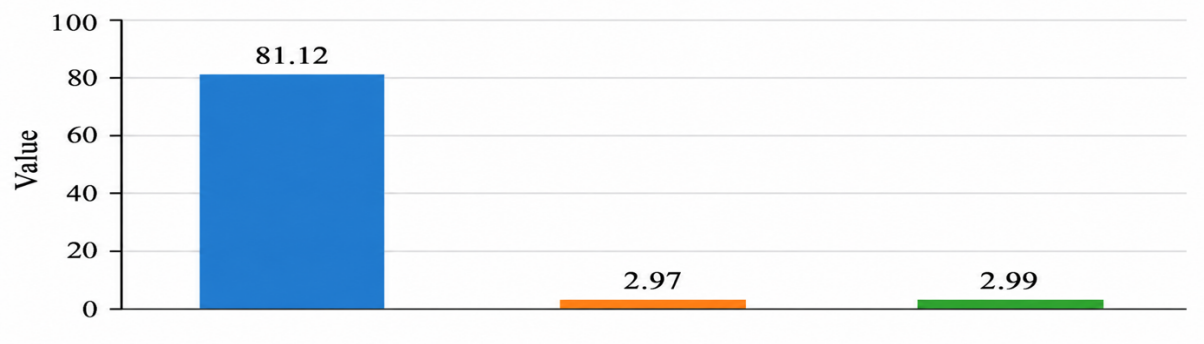

Figure 1. Community Satisfaction Index (IKM) of Makassar District
Source: Authors' data processing, 2026

These results suggest that, although overall service quality is good, service support facilities and mechanisms for responding to citizens still leave room for improvement. Public feedback from 2020 to 2023, which included reports of staff appearing unfriendly or unresponsive, also indicates that user experiences remain inconsistent. There is therefore a gap between the digital transformation initiatives developed by the government and what citizens actually experience as service users. This gap bears directly on the user-driven and open-by-default principles of the OECD (2020) Digital Government Policy Framework, which treat user needs and transparency as defining features of digital government. Accordingly, the key question is not merely whether the government has digitalized its services but whether digitalization has made services more accessible, responsive, and transparent, and whether it has strengthened public trust.

This study responds to a gap in the literature: few studies offer a framework that brings together governance, capability, and transparency as mechanisms for building public trust at the district level. Virnandes et al. (2024) identified eight factors (digital capability, governance, leadership, organizational partnership, country characteristics, collaborative environment, financial support, and transparency), but their study examined internal staff of the National Civil Service Agency (Badan Kepegawaian Negara, BKN) during the digital transformation of civil servant recruitment. Hartanto et al. (2021) and Nurlinah et al. (2025) examined the relationships among good governance, e-government, trust, digital transformation, and citizen participation, the latter in Gowa Regency, while Siraj et al. (2023) and Fatmawada et al. (2025) focused more on bureaucratic capacity and human capital. Studies of local e-government implementation, such as Siraj (2024) in Bone Regency, have likewise concentrated on the implementing agency. What remains unclear is how governance, capability, and transparency operate together in district-level governance, with citizens as the party that experiences and judges the quality of digital transformation.

In light of this gap, the study analyzes how digital government transformation in Makassar District contributes to public trust by examining how closely service digitalization practices align with the principles of citizen-oriented digital government. Its novelty lies in combining the perspectives of digital transformation and public trust at the district level, in particular by asking whether digitalization has moved beyond the provision of technology toward governance that is user-driven, open by default, integrated, and responsive.

To analyze this transformation, the study draws on the six dimensions of the OECD (2020) Digital Government Policy Framework: digital by design, data-driven public sector, government as a platform, open by default, user-driven, and proactiveness. The outcomes of transformation are then linked to public trust through the OECD (2022a) Trust Framework, which covers reliability, responsiveness, integrity, openness, and fairness. This framework makes it possible to assess not only whether Makassar District has digitalized its services but also how far citizens perceive the transformation as producing a government that is more reliable, responsive, open, principled, and fair.

METHOD

This study used a qualitative approach with a case study design to analyze digital governance transformation and its role in building public trust in Makassar District. A qualitative approach was chosen because the study seeks an in-depth understanding of processes, citizen experiences, and digital governance practices in their natural setting (Creswell & Poth, 2018). Informants were selected purposively and included Makassar District officials responsible for service delivery and digital service management, as well as

residents who use these services. Data were collected through in-depth interviews, observation, and review of documents, including service records, digital information, complaint mechanisms, and information disclosure practices. The data were analyzed using the interactive model of Miles et al. (2014), which consists of data condensation, data display, and conclusion drawing and verification. Data credibility was established through source and technique triangulation.

The OECD (2020) Digital Government Policy Framework served as the analytical lens for examining digital governance transformation across its six dimensions: digital by design, data-driven public sector, government as a platform, open by default, user-driven, and proactiveness. Public trust was analyzed using the OECD (2022a) Trust Framework and its dimensions of reliability, responsiveness, integrity, openness, and fairness. Used together, the two frameworks allowed the study to assess how closely digital transformation practices in Makassar District correspond to citizens' experiences as service users.

RESULT AND DISCUSSION

User-Oriented Digital Transformation

The findings show that digital transformation in Makassar District has changed service mechanisms through the introduction of SIMLURAH, monitoring dashboards, digital reporting, and digital payment of local levies. These technologies support operational efficiency and service management, yet they have not fully produced services built around users' needs and experiences. Problems remain with access, supporting infrastructure, service responsiveness, and complaint handling, revealing a gap between the technology available and its actual capacity to meet users' needs.

Table 1. Coding of Findings on User-Oriented Digital Transformation

Field Findings	Open Coding	Axial Coding	Theme
SIMLURAH is used for sub-district administrative services	Digital administrative services	Digitalization of services	Digitalization of services
SIMLURAH is integrated with levy management and a monitoring dashboard.	Integration of digital functions	Service integration and monitoring	Digital governance integration
Waste collection fee payments are being developed via QRIS	Digital transactions	Changes in interaction mechanisms	Digitalization of public transactions
The sub-district government encourages the community to provide input and suggestions	Community engagement	User feedback	User participation
The city government is developing the integration of 12 complaint channels into a unified dashboard	Integration of complaint channels	Consolidation of service responses	Strengthening digital responsiveness

Source: Authors' data processing, 2026

The findings show that digital transformation in Makassar District is moving toward integration rather than the provision of standalone applications. SIMLURAH brings together administrative services, levy management, monitoring, and reporting. This reflects the digital by design and government as a platform dimensions of the OECD (2020), since technology is

used to connect different service and governance functions. From our perspective, however, system integration does not equal user orientation. Citizen-centricity in digital government is a multidimensional concept that extends beyond the technical delivery of services (Dechamps et al., 2025). Services become genuinely user-centered only when technology and digital governance can absorb citizen input, enable interaction, and deliver responses that meet citizens' needs. The district government's efforts to encourage residents to submit feedback and suggestions point in this direction, but they also show that user participation still has to be actively promoted rather than being built into service design itself.

The introduction of QRIS also marks an important change: digital transactions reduce dependence on conventional payment methods and make transactions more convenient and traceable. As Mergel et al. (2019) caution, however, digital transformation does not end with technological change; it must also reshape organizational processes and the relationship between government and citizens. The key issue is therefore no longer whether technology is available but how far it is used to build services that genuinely meet users' needs, a point consistent with the user-driven dimension of the OECD (2020) and with the conception of digital transformation advanced by Mergel et al. (2019). At the same time, the plan to integrate 12 complaint channels into a single dashboard at the Makassar City level signals a move toward stronger responsiveness, which the OECD (2022a) treats as a foundation of public trust.

Utilizing Digital Data as a Basis for Decision-Making

The findings show that digital transformation in Makassar District has produced data from several sources, including service systems, monitoring dashboards, and digital reporting. These data have expanded the government's ability to monitor service activities and local conditions. Their use, however, remains largely confined to recording, monitoring, and reporting; they are not yet used as a basis for analysis that informs decisions and proactive service improvement.

Table 2. Coding of Findings on Digital Data Utilization

Field Findings	Open Coding	Axial Coding	Theme
Service data is available via a digital system	Documented service data	Digitalization of service information	Availability of digital data
Dashboards are used for monitoring and reporting.	Dashboard-based monitoring	Digital performance monitoring	Digitalization of monitoring
Data from service activities are used in reporting	Data serves as the basis for reports	Administrative use of data	Data as a reporting instrument
Service information and regional conditions can be monitored through the system.	Access to digital information	Increased visibility of information	Strengthened information capacity
The utilization of data has not yet been fully directed toward analyzing needs and predicting service-related issues.	The data is not yet optimal for analysis.	Limited strategic use of data	Data-driven governance not yet optimal

Source: Authors' data processing, 2026

The findings show that Makassar District already has a digital data infrastructure; the more important question is how these data are used. Dashboards and reporting systems have

improved the government's ability to know about and monitor service activities. This is consistent with the data-driven public sector dimension of the OECD (2020), which treats data as a strategic asset for policymaking, service management, and decision-making. From our perspective, however, the availability of data does not in itself amount to data-driven government. As long as data are used only for recording and reporting, their function remains administrative. The strategic value of digital transformation emerges only when data are processed into information, information is used to identify patterns in problems, and the resulting analysis guides government action. Research on records management systems in public agencies likewise draws attention to how information is organized and used, not merely stored (Praja et al., 2026).

This finding can be explained through the concept of data-driven decision-making. Janssen et al. (2012) argue that opening up and using government data can improve the quality of decisions, but that these benefits depend on an organization's capacity to manage and use data. The OECD (2020) also holds that data should be used systematically to improve government effectiveness. The dynamic capabilities perspective of Teece et al. (1997) sharpens this interpretation. Possessing data is not enough: an organization needs sensing capabilities to detect changes and problems in the community, seizing capabilities to use information in choosing responses, and transforming capabilities to adjust service processes on the basis of evidence. The main issue in Makassar District is therefore less the availability of data than the capability to turn data into knowledge and service decisions. This finding also broadens the understanding of digital government: mature digital transformation moves beyond "government with data" toward "government driven by data." In other words, data should not merely record what government has done but should inform what it ought to do next.

Integration of Digital Services

The findings show that digital transformation in Makassar District has begun to form a service ecosystem that links several government functions, particularly through SIMLURAH, monitoring dashboards, reporting, and digital transaction channels. Technology is thus no longer used in isolation but is increasingly directed at connecting service processes. The integration achieved so far, however, is mainly an integration of functions and instruments; connections across systems, actors, and service processes are not yet fully developed.

Table 3. Coding of Findings on Digital Service Integration

Field Findings	Open Coding	Axial Coding	Theme
SIMLURAH is used to support urban village (kelurahan) administrative services	Integrated service system	Integration of administrative processes	Digital service integration
SIMLURAH also supports levy management	One system for multiple functions	Integration of service functions	Expansion of system functions
A dashboard is available for monitoring and reporting	Information connected in a dashboard	Integration of monitoring and reporting	Integration of service information
Levies are paid through digital channels/QRIS	Digital transaction channels	Integration of services and transactions	Integration of digital transactions
Complaint and service channels still require stronger interconnection	Systems/channels not yet fully consolidated	Fragmentation of service channels	Service interoperability not yet optimal

Source: Authors' data processing, 2026

These findings indicate that Makassar District is moving toward government as a platform, in which government provides digital infrastructure that connects various service functions. The OECD (2020) regards government as a platform as a key feature of digital government because government does more than supply applications; it builds shared foundations on which services can be integrated. From our perspective, however, gathering several services within one digital ecosystem does not mean that governmental integration has been achieved. Substantive integration requires connected data, processes, actors, and systems, so that citizens do not have to deal repeatedly with different mechanisms to obtain a service.

The whole-of-government perspective supports this argument. Christensen and Lægreid (2007) explain that whole-of-government approaches seek to reduce bureaucratic fragmentation through coordination and integration across government units. Collaboration among actors and policy networks has likewise been shown to matter in local development efforts in South Sulawesi (Aslinda et al., 2023; Siraj, Suprianto, Iskandar, & Syarifuddin, 2025). In a digital setting, technological integration should reinforce such coordination rather than simply add more applications.

The finding is also relevant to the concept of interoperability in digital government. Gil-Garcia et al. (2018) note that public sector digital transformation requires organizations and systems to be able to exchange information and work together. The integration challenge in Makassar District is therefore not only technical but also concerns organizational coordination and governance. From the dynamic capabilities perspective (Teece et al., 1997), the ability to integrate digital functions is part of a reconfiguring capability, that is, the capacity to rearrange resources and processes in response to a changing environment. Earlier studies of the City Without Slums program and smart city policy in Makassar similarly point to the need for coordinated policy implementation (Aslinda et al., 2022; Gani et al., 2024). Digital integration therefore requires more than applications; it calls for coordination, standardized processes, capable personnel, and consistent data governance. In sum, digital transformation in Makassar District is heading toward service integration, but the main challenge is to turn the integration of digital instruments into the integration of processes, data, and government actors, so that citizens experience a single, seamless service rather than an ever-growing number of digital channels.

Digital Information Disclosure and Service Transparency

The findings show that digital transformation in Makassar District has widened citizens' access to service information through digital systems, information media, dashboards, and government communication channels. This represents a shift from conventional to digital modes of information disclosure. Yet openness cannot be judged solely by whether information is available online. The substance of transparency lies in whether information is easy to find, easy to understand, complete, and usable by citizens to scrutinize services.

Table 4. Coding of Findings on Digital Information Disclosure

Field Findings	Open Coding	Axial Coding	Theme
Service information is delivered through government digital channels	Information available digitally	Expanded access to information	Digitalization of service information
Information on government activities and services is accessible to the public through digital media	Public access to information	Information disclosure	Increased public access

Dashboards are used to display monitoring and reporting information	Performance information displayed digitally	Visibility of government performance	Data-based transparency
The government uses digital media to communicate information to the public	Digital government communication	Diversification of communication channels	Expanded public communication
Information disclosure still needs to be accompanied by clarity, completeness, and ease of understanding	Availability of information alone is insufficient	Quality of public information	Substantive transparency not yet optimal

Source: Authors' data processing, 2026

The findings show that digitalization has expanded the scope of government openness. Information that once depended on face-to-face communication can now be conveyed through multiple digital channels. This accords with the open by default dimension of the OECD (2020), which treats information disclosure as an essential part of digital government. From our perspective, however, the availability of information is not the same as transparency. Information carries transparency value only when citizens can find, understand, and use it to learn about government processes and performance. Grimmelikhuijsen et al. (2021) show that transparency can be associated with citizen trust, but that its effect depends heavily on how information is presented to and understood by the public.

Digital transformation thus brings a new challenge: it is not enough for government to "open up information"; it must also ensure that the information is usable for citizens. Digital transparency, in other words, must move from information availability to information usability. This finding also connects with Moore's (1995) notion of public value. Digital technology creates public value when it increases the benefits that citizens experience, including access to information, accountability, and the ability to understand government action. Government digital channels should therefore do more than publicize activities; they should enable citizens to understand what government does, how services are delivered, and how government accounts for the results.

From the standpoint of public trust, openness occupies a strategic position. The OECD (2022a) identifies openness as one of the drivers of trust in public institutions. Digital transparency can therefore underpin trust when the information provided is consistent, clear, relevant, and verifiable by citizens. Digital transformation in Makassar District has widened access to public information, but the substantive challenge is to move digital openness beyond the mere provision of information toward transparency that citizens can genuinely understand, use, and rely on to oversee government.

Digital Government Responsiveness

The findings show that digital transformation in Makassar District has opened space for the government to receive information, input, and needs from citizens through various digital channels. Government responsiveness, however, remains largely reactive: action is taken after citizens submit a request, complaint, or problem. Digital transformation has not yet been fully used to detect citizens' needs early and to provide services before problems arise. This matters because the success of digital government is measured not only by its ability to respond to citizens but also by its ability to anticipate their needs.

Table 5. Coding of Findings on Digital Government Responsiveness and Proactiveness

Field Findings	Open Coding	Axial Coding	Theme
Citizens can submit input through government communication channels	Digital submission of aspirations	Government–citizen interaction channels	Strengthened two-way communication
Public complaints serve as a source of information for the government	Information derived from citizen complaints	Response to problems	Service responsiveness
The government follows up on needs raised by citizens	Complaint follow-up	Resolution of user problems	Government response to citizens' needs
Service information and data are available through digital systems	Availability of service data	Potential use of data	Potential to detect citizens' needs
Data are not yet fully used to predict needs and prevent service problems	Responses remain event-driven	Limited anticipation	Proactive service not yet optimal

Source: Authors' data processing, 2026

The findings show that digitalization has strengthened the government's ability to receive and respond to information from citizens but has not yet transformed service delivery into a proactive model. From our perspective, what distinguishes a responsive digital government from a proactive one is the ability to identify needs before citizens report a problem. This relates to the proactiveness dimension of the OECD (2020) Digital Government Policy Framework. A mature digital government does not merely provide channels for when citizens need a service; it uses data and technology to anticipate needs and deliver services in a more timely manner.

The finding can also be read through the concept of responsiveness in public service. In service quality research, responsiveness refers to a willingness to help users and provide prompt service (Parasuraman et al., 1988); in the public sector, it also entails understanding citizens' needs and acting on them appropriately, not merely receiving complaints. Within the OECD (2022a) Trust Framework, responsiveness is one of the key factors shaping trust in public institutions. The dynamic capabilities perspective of Teece et al. (1997) further strengthens this analysis. A government with sensing capabilities should be able to detect patterns in citizens' needs from service data, complaints, and digital interactions; seizing capabilities enable it to take appropriate action, and transforming capabilities allow the organization to adapt service processes as needs change. The next challenge for digital transformation in Makassar District, therefore, is not just to respond faster but to build the capacity to read needs, anticipate problems, and act before citizens have to ask or complain.

Digital Transformation and Public Trust

The findings show that digital transformation in Makassar District has widened access to services, increased the use of technology, and opened channels of interaction between government and citizens. The presence of digital services, however, has not automatically produced public trust. Trust develops when citizens experience government services as reliable, responsive, open, marked by integrity, and fair.

Table 6. Coding of Findings on Public Trust

Field Findings	Open Coding	Axial Coding	Theme
Citizens can obtain services through digital channels and systems	Ease of access to services	Service accessibility	Reliability of digital services

The government provides communication and complaint channels for citizens	Communication channels available	Response to citizens	Government responsiveness
Service information is conveyed through digital media and channels	Information disclosure	Service transparency	Openness
Digitalization of transactions and reporting increases the traceability of service activities	Digital administrative trail	Service accountability	Integrity and accountability
Citizens still need certainty, clarity, and equal treatment in service delivery	Service certainty and equality	Fair treatment	Service fairness

Source: Authors' data processing, 2026

The findings indicate that digital transformation is an instrument for building trust but not a guarantee of it. Digital systems can broaden access and provide information, but citizens' trust depends largely on their actual experiences when dealing with government. This is consistent with the OECD (2022a) Trust Framework, which identifies reliability, responsiveness, integrity, openness, and fairness as key drivers of trust in public institutions. Digitalization therefore becomes meaningful only when it strengthens these five dimensions.

From our perspective, the critical point is the consistency between digital systems and the service experience. A government may have applications, dashboards, and digital channels, but if information is inconsistent, responses are slow, procedures are unclear, or citizens receive no assurance that their issues will be resolved, technology fails to generate trust. Trust, in other words, is built not by technology itself but by the quality of governance that technology mediates. This finding is consistent with Hartanto et al. (2021), who show links among e-government effectiveness, governance, and public trust in Indonesia. Li and Shang (2023) likewise demonstrate that e-government use can influence trust through citizens' experiences of and interactions with government, and Nurlinah et al. (2025) show that government digital transformation is associated with greater citizen trust and participation. Research on quality management in public health services (Aslinda & Siraj, 2024) and on digital application quality and customer satisfaction in Makassar (Widodo et al., 2023) also underlines that users' evaluations depend on the quality of their service experience. Accordingly, the success of digital transformation in Makassar District cannot be measured by technology adoption alone. A more substantive measure is whether technology produces services that are reliable, responsive, transparent, principled, and fair. Digital transformation in Makassar District has begun to lay a foundation for public trust, but that trust depends heavily on the quality of the governance behind the technology. The main challenge is no longer to digitalize services but to ensure that every digital interaction yields a consistent, transparent, responsive, and trustworthy service experience.

Overall, the study shows that digital transformation in Makassar District has progressed from administrative digitalization toward the formation of a digital governance ecosystem but has not yet substantively changed the relationship between government and citizens. Service digitalization, data use, platform integration, information disclosure, and response channels are in place, yet a gap remains between technological capacity and the value that citizens actually experience. This finding extends the OECD (2020) framework by suggesting that its user-driven, data-driven, government as a platform, open by default, and proactiveness dimensions should be understood not as separate dimensions but as interdependent capabilities that jointly generate public trust. The OECD (2021) stresses that digital transformation should be oriented toward people's needs and the creation of public

value, and Virnandes et al. (2024) show that digital capability, governance, leadership, collaboration, and transparency all contribute to building trust.

The novelty of this study lies in shifting the analytical question from "how digital is the government?" to "how far has digitalization produced substantive change in the relationship between government and citizens?" The study integrates the perspectives of digital government maturity, organizational capability, public value, and public trust at the district level, the tier of government that deals most directly with citizens. Rather than stopping at the existence of applications or digital channels, it identifies a digital governance gap, namely, the gap between available digital infrastructure and the government's ability to convert it into services that are user-driven, data-driven, integrated, open, and proactive and that ultimately build public trust. This perspective is in line with Maragno et al. (2021), who position public value, rather than administrative efficiency alone, as a central aim of digital government. The study finds that digital transformation does not automatically produce public trust; trust emerges when digital capacity is converted into governance quality and tangible public value for citizens.

CONCLUSION

This study concludes that digital transformation in Makassar District has advanced through service digitalization, data use, platform integration, information disclosure, and stronger channels for citizen interaction. However, it has not yet fully produced digital governance that is user-oriented, data-driven, integrated, transparent, and proactive. The main gap lies in the government's capacity to turn technology into service quality and public value that citizens can actually feel. In practical terms, the district government needs to shift its focus from digitalizing services to strengthening digital governance capabilities through data and system integration, data-informed decision-making, stronger feedback mechanisms, and more anticipatory services. Theoretically, the study reinforces the view that technology is an enabler, whereas governance quality is the mechanism that determines whether public trust is formed.

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