Religion as an Ethical Pillar in Asset Management and Public Services in the Digital Era in Sumedang Regency

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ABSTRACT

Research Problem: Pervasive gaps in ethical governance undermine asset management and digital public service delivery at the local level. In Sumedang Regency, the extent to which religious values can function as an ethical pillar to strengthen accountability, transparency, and public trust remains underexamined.

Research Purposes: (1) To analyze how religious ethics inform the governance of regional assets and digital public services in Sumedang Regency; (2) to assess their contribution to accountability, transparency, and community trust; and (3) to identify practical pathways for embedding religious values into local government operations.

Research Methods: A qualitative descriptive design combining document/policy review, semi-structured interviews with relevant stakeholders, and analysis of secondary data. Data were thematically coded to trace linkages between explicit religious values (e.g., honesty, responsibility, fairness) and observed governance practices and outcomes.

Results and Discussion: Findings indicate that the explicit integration of religious values functions as a moral baseline for decision-making in asset registration, utilization, and oversight, and for the design and delivery of digital public services. Reported effects include clearer audit trails, more consistent rule adherence, and improved responsiveness in service workflows—factors associated with higher perceived accountability and transparency. However, impacts are uneven and contingent on leadership commitment, codification in SOPs, staff capacity, and the alignment of digital systems with ethical safeguards (e.g., auditability and privacy).

Research Implications and Contributions: Policy-wise, the study recommends formalizing value-based codes of conduct within asset and service SOPs, embedding ethics checks in SPBE/digital platforms (e.g., audit trails, disclosure dashboards), and institutionalizing training and public feedback loops. Practically, it offers a context-sensitive framework for operationalizing religious values in local e-governance. Academically, it contributes to the literature on ethical digital governance by demonstrating how religiosity—conceptualized as actionable virtues—can complement modern technological controls to enhance public trust and the effective use of public assets.

Keywords: Religion, Ethics, Asset Management, Public Service, Digital Era.

INTRODUCTION

The digital era is driving fundamental changes in local governance, particularly in asset management and public services. Digitalization promises faster, more transparent, and more efficient services, but the quality of governance cannot be determined by technology alone; it depends on the ethical foundations that underpin the design, implementation, and oversight of digital systems (UN DESA, 2024). Sumedang Regency is one of the regions consistently developing the concept of smart governance through a data control center and the integration of various service applications—from command centers to cross-regional collaboration and

industry partnerships—to strengthen data-driven decision-making and service efficiency (Pemkab Sumedang, 2024; Prokopim Banda Aceh, 2025).

This commitment is underpinned by Sumedang Regency Regulation No. 4 of 2024 concerning Digital Transformation, which regulates SPBE, Satu Data, and smart cities. Interestingly, the regulation's abstract itself acknowledges that previous arrangements were scattered across several regulations and "were unable to guarantee systematic integration"—a starting point for this research (Pemkab Sumedang, 2024).

At the national level, Indonesia's E-Government Index shows a positive trend but still has work to do. Indonesia's EGDI score increased from 0.66 (2020) to around 0.72 (2022), and its global ranking is 77, with improvements in the OSI (0.76), TII (0.64), and HCI (0.74) sub-indices. This data indicates progress and reveals classic challenges—infrastructure disparities, digital literacy, and cybersecurity strengthening—that have the potential to impact the quality of implementation in the regions (Nurhidayat et al., 2024; UN DESA, 2024).

However, the transparency born of digital systems does not automatically eliminate maladministration. Without an ethical foundation, the risk of asset data manipulation, automation bias, and service discrimination remains. Here, religious values—honesty, trustworthiness, responsibility, and justice—are relevant as universal and contextual ethical pillars, especially in regions with strong socio-cultural religious strengths like Sumedang. The integration of religious values into modern bureaucratic practices has been shown to correlate with public trust and official compliance (Rosidin, n.d.; Luhuringbudi, 2025; Anshar, 2025).

The novelty of this article lies in the formulation of an "Ethics-by-Design for Smart Governance" framework that operationalizes religious values (honesty, trustworthiness, responsibility, and justice) into regional-level digital governance controls. This framework integrates: (1) integrity-by-design for the asset data cycle (data trail audits, role-based segregation of duties), (2) fairness checkpoints in the service flow (bias testing and explainability of automated decisions), and (3) citizen participation-based accountability loops (verified feedback and reporting of ethical violations). This framework addresses a gap unaddressed by predominantly technical smart city studies and good governance literature, which rarely operationalizes religiosity as a system design variable (Novianto, 2023; UN DESA, 2024).

This study uses a descriptive qualitative approach with a constructivist paradigm because its main objective is not simply to photograph the symptoms, but rather to interpret the meanings lived by bureaucratic actors and citizens when religious values are practiced in asset management and digital public services in Sumedang Regency (Creswell & Poth, 2018; Denzin & Lincoln, 2018). Data were collected through three main techniques: (1) a literature review of formal policies, performance reports, and smart city program documents to map the normative and procedural framework (Bowen, 2009); (2) in-depth interviews with relevant agency officials, religious leaders, and service recipients to capture diverse perspectives on the role of religious values in governance (Kvale & Brinkmann, 2015); and (3) analysis of secondary data sourced from local government performance reports and academic publications on bureaucratic ethics to enrich and contrast field findings (Creswell & Poth, 2018). Data analysis was conducted through three stages—reduction, presentation, and interpretation—by selecting relevant information from various sources, mapping it to categories such as "religious values in asset management," "religious values in public service," and "religious synergy with smart governance," and then interpreting the findings by referring to good governance theory and religious ethical principles (Miles, Huberman, & Saldaña, 2014). Data validity was maintained through source triangulation—comparing official documents with interview findings—and member checking with key informants to ensure the researcher's interpretations remained aligned with the participants' experiences (Lincoln & Guba, 1985).

RESULTS AND DISCUSSION

Research results indicate that the implementation of religious values in asset management and public services in Sumedang Regency cannot be separated from the context of regional development, which is actively moving towards the Smart City vision. Based on data from the 2023 Sumedang Regency Government Agency Performance Report (LKIP), public satisfaction with digital public services increased from 78% in 2021 to 84% in 2023. This increase is in line with various digital service innovations such as SIAPDOL (online regional tax application), app-based population services, and a regional asset monitoring system.

However, despite significant digitalization achievements, ethical challenges remain. Several emerging cases, such as delays in inputting regional asset data and public reports of unresponsive service, demonstrate that technology alone is not enough. Officials need strong ethical guidelines to maintain integrity and accountability. This is where religious values play a role as a "moral compass" that guides digital governance to remain pro-community.

Starting from this context, the results of this study will be divided into four main parts: (1) Religion as an ethical pillar in regional asset management, (2) Digital public services and religious values, (3) Religious synergy with good governance and smart governance, and (4) Social and cultural impacts of the implementation of religious values in digital governance in Sumedang Regency.

Religion as an Ethical Pillar in Regional Asset Management

Based on the reality that regional asset management is at the heart of public financial governance, "religion as an ethical pillar" in the Sumedang context needs to be understood not as a normative ornament, but rather as a control mechanism that works alongside legal and accounting instruments. Official financial data shows that the Sumedang Regency Government's asset position as of December 31, 2022, reached approximately IDR 3.75 trillion; this increase was contributed, among other things, by fixed asset growth of approximately 8.07 percent compared to 2021—a signal that asset accumulation and mobilization are dynamic and strategic (Sumedang Regency Government, 2023). This finding confirms that asset governance is not merely an administrative matter, but involves significant economic value and has a significant impact on the region's fiscal capacity to finance priority public services. With such significant economic weight, the presence of religious values such as trustworthiness, honesty, responsibility, and justice serves as an "ethical brake" that resists the temptation of manipulation, as well as a "normative compass" that guides officials to act in accordance with the goals of public welfare (Qorny, 2022; Zulyadi, 2022; Yudiatmaja, 2024). In the language of Islamic accountability, the concept of hisab (accountability) positions every asset management decision as an action that will be accounted for both administratively and morally, so that the drive to maintain the integrity of asset recording and utilization becomes part of the daily work ethic, not merely procedural compliance (Dewi, 2020; Abdurrahman, 2025). This asset position data is sourced from the Notes to the 2022 Financial Statements (CaLK) of Sumedang Regency, which explicitly presents the total asset value, increase structure, and its main components, including the movement of fixed assets, current assets, long-term investments, and liabilities. Thus, it is valid as a baseline for designing data-driven ethical controls within the asset management cycle (Sumedang Regency Government, 2023).

At the institutional level, Indonesia's regulatory framework provides robust control safeguards: Government Regulation (PP) 27/2014 in conjunction with PP 28/2020 regulates the management of Regional Assets (BMD) from needs planning, procurement, use, and transfer; while PP 60/2008 concerning the Government Internal Control System (SPIP) requires an integrated and continuous control process to ensure effectiveness, efficiency, and accountability (Government of the Republic of Indonesia, 2014/2020; Government of the Republic of Indonesia, 2008). More detailed operational guidelines are provided in Permendagri 19/2016 (with its 2024 amendments), which regulates the administration, inventory, security, and reporting of BMD (Ministry of Home Affairs, 2016/2024). However, the experience of many local governments demonstrates a gap in implementation: paper compliance does not necessarily translate into substantive compliance in the field, particularly at critical points such as land/building inventory, segregation of duties in the asset cycle, and consistency of the audit trail. In the Sumedang context, the West Java Representative of the Supreme Audit Agency (BPK) has repeatedly issued "notes" for follow-up to improve the presentation of financial reports and aspects

related to asset management; this fact was confirmed in an official release from the Regency Government on April 27, 2021, and followed by an audit of the 2021 Regional Financial Report (LKPD) in March 2022 (Sumedang Regency Government, 2021, 2022). In aggregate, Sumedang has consistently achieved Unqualified Opinions (WTP)—even re-released as its 11th WTP in May 2025—but WTP never means "without notes"; it actually demands the maturation of controls so that typical weaknesses (for example, cross-OPD asset reconciliation or completion of land asset legality) are systematically resolved (BPK West Java Representative, n.d.; Sumedang Regency Government, 2025). Thus, the religious ethics agenda is not an alternative to good governance, but rather a reinforcement that is integrated into SPIP, BMD SOP, and internal audit practices.

At the micro-process level, the internalization of religious values operates at three levels. First, integrity-by-design: trustworthiness and honesty guide the arrangement of roles and authorizations so that no single person holds the entire process key—from recording to approval—while ensuring a traceable audit trail. In SPIP terms, this integrates the control environment (integrity values) with control activities (hierarchical authorization, cross-verification), and information-communication (transparency of asset status) to reduce the opportunity for mischief at vulnerable points (Government of the Republic of Indonesia, 2008). Second, fairness checkpoints: fairness guides the distribution of access to asset data and its utilization to prevent privileged access or the use of facilities (e.g., official vehicles, government buildings) for personal gain. At this stage, religiosity strengthens the tone at the top so that ethical policies are not merely formal instructions, but rather role models to be followed (Dewi, 2020; Yudiatmaja, 2024). Third, accountability loops: accountability is practiced through clear and secure channels for public feedback and reporting of violations, accelerating corrections in the event of deviations—from recording anomalies to misuse of assets—and creating a deterrent effect because officials are aware that their actions are being monitored by the public and God (Qorny, 2022; Zulyadi, 2022). Numerous Indonesian studies have found that officials' religiosity is associated with motivation to serve the public and lower intentions to engage in corruption; this finding strengthens the argument that religious values are an important predictor of bureaucratic integrity, especially when translated into appropriate work design and incentives (Dewi, 2020; Aprilia, 2023; Yudiatmaja, 2024; Abdurrahman, 2025).

Daily practices in the regions also provide concrete illustrations. Regular spiritual guidance for civil servants, organized as part of strengthening a culture of integrity, is often described by asset management officials as a "directional marker" that prevents work standards from falling into mechanical routine. When internal briefings revisit the meaning of amanah (trust)—that official facilities are not private property, that every fuel voucher and every kilometer traveled by official vehicles must be explained—the ethical framework helps narrow the gray area that often fosters asset misuse. The value of honesty also encourages consistent data reconciliation between regional government agencies (OPDs) (for example, between users and managers of goods) so that discrepancies in asset balances can be handled more quickly and do not accumulate into repeated audit findings. Furthermore, responsibility guides tough decisions, such as regulating the use of government land by a third party that is no longer in accordance with the agreement; decisions like these often demand moral courage from officials to prioritize the public interest. The literature on official ethics confirms that moral courage grows more stable when religious values are internalized as virtues, not simply compliance with sanctions (Hidayat, 2025; Rajab, 2024). At this point, religious ethics is not intended to replace modern professional standards, but rather to inject the motivational energy and self-restraint necessary to bring those standards to life in daily actions. From a policy perspective, the Regent's Regulation and the CaLK documents of recent years indicate steps to streamline asset classification, including when there is a utilization collaboration with a third party (for example, transferring classification from fixed assets to cooperative/partnership assets) so that the presentation of financial reports reflects the actual conditions (faithful representation). Accuracy in this classification is crucial because misstatements will impact the measurement of depreciation expense, the book value of assets, and the financial performance indicators used in decision-making (Sumedang Regency Government, 2022). Again, the values of trust and honesty serve as a safeguard to prevent classification changes from becoming loopholes to hide administrative weaknesses. This refinement aligns with the mandate of Permendagri 19/2016 and PP 27/2014 in conjunction with PP 28/2020, which demand orderly administration and accounting for BMD, as well as SPIP, which requires adequate risk assessment and control activities throughout the asset cycle (Ministry of Home Affairs, 2016/2024; Government of the Republic of Indonesia, 2014/2020;

Government of the Republic of Indonesia, 2008). When "legal fences" are combined with "ethical fences," the opportunity for irregularities—such as the use of official vehicles for personal matters, the transfer of assets without procedures, or under-recording of land and buildings—can be suppressed through a combination of prevention (a culture of integrity), detection (audit trails and reconciliation), and response (administrative/ethical sanctions).

Reflections on the importance of religious ethical pillars are also evident in the dynamics of government-society relations. Regional fiscal capacity—which is determined, among other things, by the value and health of assets—impacts the quality of basic services. When the public sees the government consistently interpreting mandates as fair and transparent services, social trust increases; in turn, compliance with policies (for example, regulating assets leased by third parties or optimizing the use of public land) becomes easier. Various empirical studies in Indonesia show that the religiosity of civil servants strengthens public service motivation, weakens corruption intentions, and acts as a soft control that complements hard controls based on rules and technology (Dewi, 2020; Aprilia, 2023; Qorny, 2022; Yudiatmaja, 2024). More broadly, the Islamic Ethical Governance model, which emphasizes 'adl (justice), amanah (trust), and shūrā (deliberation), offers a conceptual framework compatible with the principles of modern good governance, eliminating the conflict between religiosity and professionalism. Instead, there is synergy to strengthen fraud prevention in the public sector (Abdurrahman, 2025). With this conceptual basis and empirical evidence, Sumedang, with its strong socio-cultural religious background, is strategically positioned to incorporate religious values as a design variable—not simply an add-on—in the entire asset management lifecycle: planning, budgeting, procurement, use, utilization, security, maintenance, assessment, transfer, destruction, and reporting.

Finally, it is important to emphasize that "religion as an ethical pillar" should not remain mere rhetoric. It needs to be embedded in an audit-ready control architecture: role-based access control in asset applications, dual control of crucial data changes, mandatory periodic reconciliation between regional government agencies (OPDs), automatic red flags for asset utilization anomalies, and concise publication of strategic asset status to citizens as an accountability instrument. In Sumedang, the commitment to systematically follow up on BPK (Supreme Audit Board) records is a step in line with the spirit of trustworthiness; while the sustainability of the WTP opinion serves as an incentive to ensure improvements do not remain on paper. When the "legal fence" (PP 27/2014 jo. PP 28/2020; Permendagri 19/2016; PP 60/2008/SPIP) is combined with the "ethical fence" (trustworthiness, honesty, responsibility, justice), asset governance moves from mere compliance to conscience—from compliance driven by sanctions to compliance born of awareness—which ultimately supports the quality of public services and strengthens citizens' trust in local government.

Synergy of Religion, Good Governance, and Smart Governance

Sumedang is often portrayed as a pioneer of smart governance in West Java—supported by a regional vision that emphasizes responsiveness, participation, and transparency, supported by technology. However, smart governance is not enough on its own; it must be closely linked to good governance (accountability, transparency, participation, the rule of law) and anchored in a vibrant public ethic (UN DESA, 2024; OECD, 2020). This is where religious values act as the "glue" that makes digital processes not only fast and cheap, but also fair, honest, and responsible. In other words, technology provides the "roadway," good governance provides "signs and rules," while religious values ensure "driving ethics" are implemented without constant oversight.

In the accountability dimension, religious values broaden the meaning of responsibility from administrative reporting to moral answerability. Officials are not only accountable "upward" (to leaders and auditors), but also "outward" (to citizens as beneficiaries) and "inward" (to conscience, faith, and piety). This expansion is important because many governance failures arise not from a lack of rules, but from a lack of conscience when making decisions in gray areas (Bovens, 2007). When officials interpret their duties as a mandate, they tend to choose options that protect the public interest, even if they are more tedious—for example, explaining step-by-step to digitally challenged citizens rather than simply telling them to "try again."

In the transparency dimension, the value of honesty emphasizes that "data disclosure" alone is not enough. Transparency is meaningful when the data presented is faithful and understandable: performance figures are contextualized, anomalies are acknowledged, and limitations are explained. This

aligns with the open government trend, which shifts transparency from data dumping to explainable openness—openness that enables citizens to understand, monitor, and participate (Meijer et al., 2012). Religious values encourage officials to reject window dressing: rather than tidying up metrics to make them appear more appealing, it's better to be honest about challenges (e.g., server capacity during peak hours) and invite citizens to participate in formulating solutions.

In the participation dimension, the ethos of deliberation (shūrā) and togetherness energize citizen engagement. Participation doesn't stop at formal hearings, but rather lives as an ongoing dialogue—through complaint channels, citizen focus groups, and application usability testing—to ensure service design is not biased toward certain groups. Such interactions also strengthen trust, which in turn correlates with tax compliance and support for policies (Grimmelikhuijsen et al., 2013). When citizens feel treated fairly and heard, compliance becomes a voluntary act, not merely compliance out of fear of sanctions.

From a policy architecture perspective, the synergy between religious and good and smart governance can be realized through several design elements. First, ethics-by-design in the service cycle: role-based access control that prevents abuse, dual control on sensitive decisions (e.g., tax bill corrections), and an audit trail that is easily audited by the public. Second, fairness checkpoints in the digital decision flow: form readability tests (whether they are user-friendly for low-educated citizens), accessibility tests (color contrast, screen readers), and fairness tests (whether queue logic marginalizes areas with slow internet). Third, citizen-based accountability loops: verified feedback, standardized service recovery, and published service level metrics that are understandable to laypeople. These three design elements bridge religious values (honesty, justice, trustworthiness, responsibility) with auditable mechanisms, so that ethics does not remain merely a slogan.

The statement by a local religious figure—"technology accelerates processes, but without faith and piety, service loses its soul"—aligns with cross-study evidence that the religiosity of public organizations can act as a soft control that complements regulative hard control (Beekun & Badawi, 2005; Kim, 2012). Soft control operates through leadership example (tone at the top), work culture, and organizational rituals (e.g., briefings that include reminders of mandates). When soft and hard controls align, compliance shifts to conscience—from compliance driven by sanctions to compliance driven by awareness. In the Sumedang region, which has a strong religious socio-cultural presence, the opportunity to combine the two is significant: sophisticated service design, clear SOPs, and a vibrant culture of integrity.

Finally, this synergy must be measurable to be sustainable. Local governments can add ethically aligned service indicators to performance dashboards, for example: (a) percentage of tickets receiving an initial response within <15 minutes; (b) proportion of replies containing explanations of cause, steps, and duration; (c) resolution rate for vulnerable groups; (d) scores on perceived interaction fairness in post-service surveys. This indicator not only measures the "speed" or "availability" of the system, but also captures the moral quality of service delivery: honesty, fairness, and empathy. If this indicator is published regularly with an honest narrative, public accountability mechanisms will operate effectively, and citizen trust in smart governance will be maintained (UN DESA, 2024; OECD, 2020).

Social and Cultural Impact

Based on internal findings from the Sumedang Communications and Information Service (Diskominfo, 2023), which found that 81% of respondents now have more trust in digital public services than they did five years ago—primarily due to perceived fairness and non-discrimination—it can be concluded that the integration of religious values into digital governance is not only a moral imperative but also produces measurable socio-cultural impacts. Public trust in modern governance literature is rooted in citizens' experiences of procedural justice, honesty of information, and dignified treatment (Tyler, 2006). In the Sumedang context, these three values are driven by religious values such as amanah (trust), 'adl (justice), sidq (honesty), and ihsan (giving the best), which translate into interaction standards, communication patterns, and follow-up mechanisms in the event of system disruptions. In other words, religious values provide a framework of meaning that links the system's technical performance with the social legitimacy of the service—leading citizens not only to satisfaction but also to trust (Grimmelikhuijsen et al., 2013; UN DESA, 2024).

First, from a social capital perspective, the integration of religious values strengthens norms of generalized trust and civic networks oriented toward the common good. Social capital theory asserts that communities with high levels of trust and cooperative norms tend to produce effective governance and less costly social coordination (Putnam, 1993). In Sumedang practice, the values of trustworthiness, honesty, and mutual assistance (ta'āwun) embedded in digital service interactions make citizens feel equal before procedures and heard when experiencing technical difficulties. This feeling of being "treated fairly" resonates through interpersonal trust in officers, as well as institutional trust in the local government. When trust levels increase, the knock-on effect is increased voluntary compliance with policies (e.g., reporting formal complaints rather than informal workarounds), which in turn lowers enforcement costs for the government (Bovens, 2007; OECD, 2020).

Second, in the work culture of civil servants (ASN), the injection of religious values shifts the orientation from simply following standard operating procedures to providing valuable service. Public service motivation (PSM) literature shows that motivation rooted in moral values and the public interest generates prosocial behavior that exceeds minimal procedural standards—for example, a willingness to provide additional explanations, guide digitally challenged citizens, and actively follow up after disruptions (Perry & Wise, 1990; Kim, 2012). Religious values reinforce this PSM through a framework of meaning regarding the mandate of office and hisab (accountability), so that service is seen not merely as administrative work but as social worship. Research on Islamic work ethics also consistently shows a positive correlation between organizational religiosity and prosocial behavior and recipient satisfaction (Beekun & Badawi, 2005). At this point, religiosity functions as a "soft control" that complements "hard control" (regulations, SOPs, and technology), enabling ethics to grow from awareness rather than relying on constant supervision (Bannister & Connolly, 2014).

Third, the injection of religious values fosters solidarity and citizen participation in maintaining the continuity of digital programs. When citizens perceive services as a shared trust, participation shifts from formality to meaningful engagement: honestly completing satisfaction surveys, reporting application bugs, participating in simple user testing, and even sharing information about using digital services with less digitally literate neighbors. Co-production literature confirms that public services are most successful when users become active partners in the design, implementation, and evaluation of services (Nabatchi, Sancino, & Sicilia, 2017). Religious values strengthen co-production by fostering an ethic of care and shared responsibility—for example, the inner drive to help an elderly person register online or to help a neighbor correctly upload administrative documents. This culture narrows the digital divide, which often lies not only in devices and networks but also in the social capacity to help others (OECD, 2020).

Fourth, the integration of religious values transforms the norms of interaction between government and citizens into a more humane one. The human touch in digital services—manifested in polite, empathetic, and honest language when explaining challenges—builds interactional justice that significantly impacts citizens' overall perceptions of justice (Ladhari, 2009). When 81% of citizens report increased trust, we see not only the success of application coding, but also the successful "coding of values" into service scripts: from greetings, choice of words, and tone of explanation, to a willingness to acknowledge limitations and provide clear recovery plans. Explainable transparency—not simply displaying data, but providing context and follow-up plans—accelerates the restoration of trust when disruptions occur (Meijer, Curtin, & Hillebrandt, 2012; Tax, Brown, & Chandrashekaran, 1998).

Fifth, religious values enrich the psychological contract between citizens and government—from a client-provider relationship to a two-way moral responsibility. Citizens not only demand that the government "provide services" but also feel obligated to maintain orderly service delivery: following procedures, avoiding spam complaints, and providing constructive feedback. On the other hand, officials interpret their position of power as a trust that demands self-restraint: not abusing data access, not simplifying citizen problems into mere tickets, and not "punishing" users who are slow to understand the interface. This healthy psychological contract reduces information asymmetry and suspicion—two classic sources of dysfunctional public services (Bovens, 2007; Fountain, 2001).

Sixth, socio-cultural impacts are also evident in the strengthening of norms of justice and anti-discrimination. When citizens express trust because they feel they are being treated fairly and without discrimination, this indicates the internalization of 'adl values at the procedural level—for example, objective queuing mechanisms, accessible forms for citizens with special needs, and helpdesk channels

that do not single out citizens based on age, education, or location. Religious values encourage attention to vulnerable groups (mustadh'afin), thus ensuring the principle of substantive justice (equity): not everyone is treated equally, but everyone gets what they need to truly access services (UN DESA, 2024). This sensitivity, in the long term, reduces feelings of digital alienation and builds social cohesion across groups.

Seventh, the integration of religious values strengthens the legitimacy of digital policies. Smart governance without an ethical spirit is easily dismissed as a technocratic project; conversely, smart governance that is supported by unique local cultures (inclusive religiosity, mutual cooperation) gains a stronger social license. This legitimacy is evident when the public is willing to participate in monitoring and providing input on digital services—not to find fault, but to ensure that the mandate is carried out. In Ostrom's (1990) perspective, this situation resembles a cooperative institutional order where formal rules, social norms, and trust mutually reinforce each other, generating institutional resilience against shocks—for example, platform changes, surges in service load, or cyberattacks.

Eighth, there is a spillover effect to social spaces outside the bureaucracy. When citizens experience fair, honest, and empathetic interactions in public service channels, these standards carry over into other social interactions: neighborhood association forums become more orderly, local online groups (e.g., community chats) become more constructive, and places of worship become places to share basic digital knowledge (helping neighbors download documents, pay taxes, or register for services). A culture of sharing rooted in religious values expands the community-based digital literacy ecosystem, reducing the total reliance on formal training. Culturally, this revitalizes the tradition of mutual cooperation (gotong royong) in a new form—digital gotong royong—that positions technology as a medium for community, not merely an individual tool (OECD, 2020).

Ninth, this socio-cultural impact also shapes new, healthy expectations. As citizens become accustomed to honest communication and empathetic responses, tolerance for procedural inaction and arrogance decreases. Positive social pressure is generated: citizens are more willing to demand proper explanations and are more willing to wait when technical reasons are clearly explained. On the civil servant side, internal standards are rising: they feel it's not enough to simply comply with response times, but rather to assign meaning to those responses (what happened, why, and what the improvement plan is). This normalization of expectations is a cultural asset for the sustainability of digital transformation, as it encourages continuous improvement oriented toward human dignity (Meijer et al., 2012; Zeithaml, Bitner, & Gremler, 2018).

Tenth, all of the above effects contribute to social resilience amidst uncertainty—from system disruptions and disasters to changes in central regulations. Communities with trust, solidarity, and engagement adapt more quickly to platform changes, are more responsive to helping each other when groups are left behind, and respond more maturely to official information (sorting through rumors, seeking clarification, and providing opportunities for improvement). In other words, internalized religious values in digital services not only create efficient bureaucracies but also resilient communities—those that view technology as a mandate to facilitate human affairs, not an end in itself (UN DESA, 2024; OECD, 2020).

In short, the 81% trust finding is not a standalone figure. It is an indicator that the integration of religious values has improved social relations, encouraged meaningful participation, built a humanistic work culture, and strengthened solidarity in Sumedang. In the long term, this socio-cultural foundation is a prerequisite for sustainable smart governance: a fast and intelligent system, values that guide behavior, and a community ready to work together to monitor, critique, and maintain digital trust.

CONCLUSION

Religious values—honesty, trustworthiness, responsibility, and justice—are ethical pillars that must be integrated into modern bureaucratic systems to ensure transparent, accountable, and welfare-oriented management of high-value regional assets and digital public services. In Sumedang Regency, digital transformation has indeed increased efficiency and accessibility, but service success is not determined solely by technology, but also by the quality of interactions between officials and the public, guided by empathy, sincerity, and justice. The synergy of religious values with the principles of good governance (accountability, transparency, participation) and smart governance practices adds a moral-spiritual dimension to technological intelligence, so that the smart city model presented is not only

sophisticated but also socially just and rooted in local moral values. As a result, public trust in the government is strengthened, civil servants increasingly interpret their duties as devotion, and citizen participation in oversight increases—creating a harmonious governance ecosystem where technology, bureaucracy, and values support each other. Thus, religiosity and technology are not opposing entities, but can work hand in hand to build an effective, transparent, and just government. Sumedang's practices can be a reference for other regions that want to develop smart cities with strong ethical foundations.

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