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Between Clicks and Careers: Institutional Decoupling in Indonesia's Digital Civil Service Performance Management

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Abstract

Background: Indonesia's expansion of e-Kinerja has made civil-service performance records more visible and portable across a national digital architecture. Platform use remains an incomplete indicator of reform because recorded activities may not be interpreted through dialogue or translated into development, talent management, career mobility, recognition, and sanctions.

Objective: This study examines how formal digital performance-management requirements become separated from performance dialogue and strategic HR consequences across documented Indonesian public organizations. It also identifies institutional mechanisms that may enable their recoupling.

Methods: The study employed qualitative comparative document analysis. Purposive criterion sampling retained 15 documents from 20 candidates: three regulatory or technical instruments, five official publications, and seven peer-reviewed empirical studies representing seven central and subnational contexts. Twenty-seven evidence units were analyzed through hybrid deductive–inductive thematic analysis, cross-case comparison, and negative-case testing.

Results: Three patterns emerged: digital visibility without substantive accountability; the supervisor as the system's hidden interpretive architecture; and fragmented movement of appraisal information into strategic HR consequences. Problematic cases documented retrospective or accumulated reporting, weak dialogue, compressed ratings, and limited developmental use. A contrasting West Java case showed that performance and behavioral data informed nine-box talent mapping, targeted development, succession, promotion, and placement when decision links were traceable. Technical integration can therefore coexist with institutional separation.

Conclusion: The article proposes a non-linear continuum of digital compliance, substantive accountability, and strategic HR integration. This framework extends institutional decoupling theory into digital public-sector HRM and helps agencies distinguish administrative workflow completion from explainable appraisal, employee development, and organizational learning.

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INTRODUCTION

In the Indonesian civil service, national regulations and official documents describe digital performance management as a recurring cycle of target setting, activity recording, submission of supporting evidence, and supervisory review and approval. According to a report by BKN in April 2026, its e-Kinerja platform was being used by 5.7 million civil servants and enabled daily to

annual monitoring via a national dashboard (BKN, 2026). Moreover, BKN has incorporated performance data into a broader digital framework in which e-Kinerja, the Civil Service Information System, and the ASN Talent Management Information System are expected to assist in more integrated and evidence-based human resources decisions (BKN, 2025b). While this national expansion has increased the visibility and portability of performance records, it also raises a more difficult question: whether recorded activities are interpreted in meaningful performance discussions and then used for employee development, recognition, sanctions, talent management, and career decisions.

The central issue is therefore not merely the adoption of the system in a single area, but how public organizations at all levels of government turn their digital records into real accountability and credible human resources actions.

This point is at the heart of the present regulatory framework. Regulation of the Minister for Administrative and Bureaucratic Reform No. 6 of 2022 emphasizes expectation setting, continuous feedback, periodic evaluation, and performance dialogue as elements of employee performance management. Later, Law No. 20 of 2023 incorporated employee performance into an integrated merit-based human resources management system by requiring it to contribute to achieving organizational objectives, promoting continuous improvement, supporting employee development, enabling recognition, applying sanctions, and informing decisions regarding talent and careers (Republic of Indonesia, 2022, 2023). The policy aim is therefore wider than the operation of e-Kinerja, since performance information must affect both employees and organizations.

The problem is not limited to Indonesia. A review of 164 studies revealed that changes brought about by digital technology in public administration are influenced by the organization's actors, its routines, its infrastructure, and the level of collaboration involved, whereas the research has generally focused more on the positive outcomes than on the negative ones or the longer-term effects (Haug et al., 2024). Similarly, research into digital HRM shows that performance improvements rely on integration with social structures, managerial practices, and employee engagement (Huynh Thi Thu et al., 2025). Platform adoption is therefore not strong evidence of real transformation.

Studies conducted in Indonesia show similar ambiguity. Previous research has indicated that merit-system procedures were not applied consistently in civil service management (Chairiah et al., 2020). Febriyanti et al. (2023) reported that Palembang's e-Lapkin improved accessibility, supported real-time reporting, and strengthened administrative efficiency. However, limited technological literacy, unreliable system performance, and difficulties in employee adaptation continued to constrain its implementation. Their study identified compensation, career development, self-development, and talent management as priorities for further investigation. In Central Java, digital competence helped improve service quality, but smart digital services did not show a statistically significant direct association with civil servant performance, suggesting the importance of complementary capabilities and organizational change (Ingsih et al., 2024). In contrast, Fauzian et al. (2024) described a system in West Java in which performance and 360-degree behavioral information were used for talent mapping, targeted development, succession, promotion, and placement. This case illustrates how performance information can link to strategic HR decisions within a specific institutional context.

Other research highlights shortcomings in the appraisal process. Tarigan et al. (2025) identified cognitive biases in Indonesian public-sector appraisal that were exacerbated by bureaucratic culture and political dynamics. Laila and Asropi (2026) found unclear standards, weak performance measures, leadership subjectivity, and inconsistent performance dialogue in a central government organization despite the use of e-Kinerja. At the local-government level, Pudjono et al. (2026) noted poor integration between planning and budgeting, insufficient indicators, and an emphasis on compliance rather than performance.

Taken together, the reviewed Indonesian studies suggest that formal or digitalized performance-management procedures can coexist with subjective appraisal, weak performance dialogue, inadequate indicators, fragmented planning, and compliance-oriented behavior. While individual studies document specific constraints, the reviewed literature provides limited integrated analysis of how these dimensions interact across organizational levels to disconnect

digital compliance from strategic HR outcomes. These findings suggest a tension between the standardizing logic of digital platforms and the interpretive and relational practices of performance management in hierarchical bureaucracies. Digital adoption should therefore not be treated as sufficient evidence of appraisal quality or improved organizational performance. Where required procedures are completed but remain weakly linked to their intended outcomes, this pattern provides an empirical basis for examining means–ends decoupling.

The existing literature leaves three interrelated gaps. Empirically, evidence is fragmented across individual organizations and isolated HR practices, with studies typically examining a single application, one aspect of appraisal, or a specific organizational context. At the theoretical level, the reviewed studies have made limited use of institutional decoupling theory to explain the disconnect between digital compliance and strategic HR outcomes, particularly by distinguishing between policy–practice and means–ends decoupling in digitalized public-sector settings. At the analytical level, existing studies have not sufficiently connected regulatory requirements, digital routines, performance dialogue, and strategic HR consequences within an integrated diagnostic framework. Consequently, the conditions under which extensive digital reporting contributes to employee development and organizational learning remain insufficiently explained.

Institutional decoupling provides a useful theoretical lens for addressing these gaps. Policy–practice decoupling occurs when prescribed practices, such as performance dialogue or evidence-based evaluation, are not consistently enacted. Means–ends decoupling occurs when required activities are carried out but remain weakly linked to their intended outcomes (Bromley & Powell, 2012). Such separation may persist when formal procedures are compartmentalized from the core activities through which substantive outcomes are produced (Stål & Corvellec, 2022). Recoupling therefore involves more than stricter reporting; it requires reconnecting technology, managerial judgment, work routines, and organizational structures so that digital information informs decisions (Vestues & Rolland, 2021).

The study therefore investigates whether and how formal digital performance-management requirements become decoupled from performance dialogue and strategic HRM practices across Indonesian public organizations, and examines the institutional mechanisms that may facilitate recoupling. To operationalize this objective, the study examines the connections among regulatory design, e-Kinerja routines, performance dialogue, employee development, talent and career management, and recognition or sanctions through comparative qualitative document analysis. The study treats published empirical studies as documentary evidence of implementation patterns rather than primary field data, alongside regulations, BKN and ministerial documents, and institutional reports. The study's proposed contribution is a diagnostic framework comprising digital compliance, substantive accountability, and strategic HR integration. Rather than treating system use as evidence of reform success, the framework applies institutional decoupling theory to digital public-sector HRM by examining whether performance information moves from digital recording through supervisory interpretation to consequential HR decisions. Building on Strohmeier's (2020) conceptualization of digital HRM and Mergel et al.'s (2019) work on public-sector digital transformation, the proposed framework examines how digital performance records are interpreted by supervisors and whether they inform strategic HR decisions.

METHOD

The study employed qualitative comparative document analysis, drawing on the approach described by Dalglish et al. (2021), to examine how formal performance-management requirements were translated into digital routines and connected to human resource management within documented Indonesian public organizations. This approach was appropriate because the study relied on regulations, official implementation records, and published empirical cases rather than interviews or observations conducted by the researcher. The unit of analysis was the documented relationship among regulatory expectations, e-Kinerja routines, supervisory dialogue, appraisal judgments, employee development, and career or reward consequences. The comparison covered national arrangements and documented central and subnational contexts in Indonesia and was not intended to provide statistical representation of all Indonesian government organizations. Drawing on the document analysis approach

described by Bowen (2009), this study adopted a comparative design to examine regulatory, administrative, and empirical documents at the evidence-unit level and compare recurring mechanisms and contrasting patterns across organizational contexts. This design was appropriate because the study relied on publicly available documentary evidence rather than newly generated primary field data. The documents were chosen using purposive criterion sampling. The searches and verification work were finished in August 2026. In addition to GARUDA, Google Scholar, and Scopus, the ministerial websites, BKN websites, legal documentation sources, and other institutional sites were searched. For both Indonesian and English searches, the terms relating to the platform, the civil service, appraisal, talent, career, and decoupling were used. Sources that were deemed eligible had to cover civil service performance management in Indonesia, include identifiable evidence of policy or implementation, and be available in full text. Those that were duplicates, contained unsupported commentary, were studies from the private sector, or lacked a direct link to performance management were excluded. For scholarly evidence, priority was given to publications ranked SINTA 1 to 3 and to journals listed in Scopus or SJR in the Q1 to Q3 categories. The Banda Aceh study by Latif (2021), published in a SINTA 5 journal, was retained because it provided unique evidence of batch entry and weak supervisory review mechanisms not documented in higher-ranked sources. Its inclusion was justified by methodological relevance and evidentiary quality for mechanism corroboration, not by its journal ranking, and it was not used as evidence of prevalence.

The audit log recorded 20 candidate documents, of which 15 were retained: three regulatory or technical documents, five official publications, and seven peer-reviewed empirical studies covering central and subnational contexts in Indonesia. The empirical studies used qualitative, quantitative, and mixed methods and were treated as documentary evidence in this qualitative and interpretive synthesis. Five candidate documents were excluded from coding. The supplementary corpus file records document titles, contexts, inclusion and exclusion decisions, URLs or DOIs, and reasons for exclusion.

The matrix included 27 evidence units at the page or section level on formal expectations, enacted practices, constraints, consequences for human resources, and decoupling or recoupling. Policy design was based on official documents, while empirical studies provided evidence on implementation. Official claims were considered outcomes only if supported by empirical evidence.

The analysis used a hybrid approach that combined deductive and inductive thematic analysis (Braun & Clarke, 2021). Deductive coding addressed formal requirements, enacted practices, the separation between policy and practice and between means and ends, performance dialogue, managerial interpretation, the HR consequences, and recoupling; open coding identified unexpected patterns. The coding process took place in two stages: it first involved coding at the level of each passage, after which the codes were revised in light of the improved codebook and checked against all 27 evidence units. The interpretive decisions were recorded in reflexive memos, through cross-source comparison, and by testing negative cases. Documentary silence was coded as 'not demonstrated', rather than as evidence that a practice had not taken place. All coding was conducted by a single researcher. The first author conducted all coding. To support analytic transparency, the codebook was revised iteratively across two complete passes through the corpus, and interpretive decisions were documented in reflexive memos.

To illustrate, a passage from Laila and Asropi (2026) stating that 'what has been realized is what is made into a plan' was initially coded as 'retrospective planning' under the deductive code 'enacted practice.' During the inductive pass, this was further coded as 'temporal reversal of the planning–reporting sequence,' which contributed to the emergent theme of digital visibility without substantive accountability. The evidence unit was then classified under means–ends decoupling because the formal planning step was completed but its prospective function, setting priorities before work, was not fulfilled.

The cross-case interpretation came after the continuum had been specified. To achieve digital compliance, it was necessary to have evidence of completed records, supporting evidence, and approval procedures. For substantive accountability, it was necessary to have prospectively set targets, a dialogical interpretation of the performance evidence, and ratings supported by traceable reasons. Strategic HR integration required evidence that performance information had

been used to inform development, talent mapping, placement, career mobility, recognition, sanctions, or organizational learning through a traceable decision rule or feedback loop. If the policy intention or technical interoperability was the only thing present, this was considered to be planned integration. Each context was classified at the highest level of integration directly supported by the documentary evidence; the continuum was diagnostic and non-linear, not a numerical maturity score.

Trustworthiness was addressed through the four criteria of credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985). Credibility was supported by source triangulation, the Banda Aceh comparator, and the contrasting West Java case; transferability by contextual descriptions; dependability by the search log, codebook, and documentary matrix; and confirmability by evidence-level citations, audit trails, and negative-case analysis. The study relied exclusively on publicly available documentary sources and did not involve direct recruitment or interaction with human participants or the collection of confidential personnel records. Personal names were omitted except when required for official attribution.

RESULTS AND DISCUSSION

Results

Table 1 provides an overview of the 15 coded documents by source category. The full document-level profile, the search decisions, and the 27 evidence units are included in the supplementary corpus matrix.

Table 1
Profile of the coded documentary corpus

Source category	n	Institutional coverage	Primary analytic function
Regulatory or technical documents	3	National civil-service framework	Formal expectations for target setting, dialogue, evaluation, and HR consequences
Official implementation or analytical publications	5	National platform architecture and reported implementation	System scale, intended integration, and implementation constraints
Peer-reviewed empirical studies	7	One ministry, two city governments, Central Java organizations, local-government performance management, West Java talent management, and public-sector appraisal bias in Indonesia	Enacted routines, supervisory practices, appraisal tensions, and contrasting HR consequences

Note: official publications were employed to define the program architecture or to report on progress, not as independent evidence of the outcomes; the Banda Aceh study was retained for its unique evidentiary contribution to mechanism corroboration, and the source rankings as well as the full inclusion decisions are given in the supplementary matrix.

Table 2 associates each main mechanism with evidence of the problem and with at least one source that corroborates or contrasts with it. Instead of making an estimate of national prevalence, the final column states the claim which is most strongly supported by the documentary evidence.

Table 2
Evidence balance and warranted claim boundaries

Mechanism	Problem evidence	Corroborating or contrasting evidence	Warranted claim within the corpus
Performance dialogue and supervisory scrutiny	Laila and Asropi (2026): absent direct dialogue and standards set without prior discussion.	Latif (2021): supervisors approved entries without adequate reading or correction.	Digital approval can coexist with weak relational scrutiny in two documented cases; national prevalence is unknown.
Temporal integrity of planning and reporting	Laila and Asropi (2026): plans and realization entered together; accumulated entries.	Latif (2021): workload records commonly entered at month-end rather than daily, accompanied by substantial rating changes near the reporting deadline.	Batch entry recurs across a central and a city-government case, although retrospective plan-making is directly evidenced only in the ministry case.
Performance rating differentiation	Laila and Asropi (2026): relational concerns encouraged the safe "Good" category.	Tarigan et al. (2025): central-tendency, status-quo, leniency, and other appraisal biases	A plausible mechanism for rating compression is supported, but its distribution across agencies cannot be inferred.
Allowance, development, and career consequences	Laila and Asropi (2026): allowance and career salience could encourage safe ratings.	Febriyanti et al. (2023): administrative and allowance linkage; Fauzian et al. (2024): development, succession, promotion, and placement.	HR consequences vary with the quality of institutional linkage and should not be treated as uniformly absent or uniformly strategic.
Use of 360-degree feedback	Laila and Asropi (2026): multi-source feedback had limited force in the final judgment.	Fauzian et al. (2024) : 360-degree behavior data combined with performance and competency information in nine-box mapping.	The same instrument can be ceremonial or consequential depending on how it enters review and HR decisions.

The comparison distinguishes between mechanism corroboration and prevalence; it also ensures that the continuum is not based solely on failed implementations, since West Java has examples of an enacted link with strategic HR processes, Palembang shows administrative gains, and Banda Aceh offers a second clear case of batch entry together with weak supervisory review. The evidence thus supports the idea of cross-case mechanisms, not the assertion that every Indonesian agency adheres to the same pattern.

Since the study relied on public documents and previously published empirical studies rather than recruiting participants, the experiential material described here consists only of the accounts preserved in the sources analyzed. The two short quotations listed below were given by the original case study and are not to be regarded as having been obtained through interviews for

the current research. Table 3 provides a summary of the documentary patterns and tensions before each theme is described in narrative form.

Table 3
Thematic findings from the documentary analysis

Theme	Documentary pattern	Tension visible in the evidence
Digital visibility without substantive accountability	Digital applications make targets, activities, supporting evidence, and approval more visible, but planning and reporting may be completed retrospectively or treated as administrative ends.	Greater traceability does not necessarily clarify how recorded activities contribute to employee or organizational performance.
The supervisor as the hidden architecture of the system	Standard setting, performance dialogue, validation, and rating continue to depend heavily on direct supervisors. Relational discomfort and appraisal bias influence how records are interpreted.	Formal standardization coexists with personal discretion, hierarchy, and concern about relationships, allowances, or careers.
Fragmented HR consequences	Regulation connects performance with development, recognition, sanctions, talent, and career management, but the evidence of developmental and strategic use is less developed than the evidence of reporting and approval.	Performance data are increasingly available, while their movement into consequential HR decisions remains uneven.

Digital visibility without substantive accountability

The documentary evidence initially revealed a real increase in administrative visibility. With a common platform, it is possible to record targets, enter activities, attach evidence, and trace approvals. In September 2025, BKN announced a pilot of an integrated daily-performance feature in 15 selected central and regional agencies. The feature was intended to align daily activities with periodic and annual plans and provide data that could inform appraisal, talent development, and rewards (BKN, 2025a). By April 2026, BKN reported that 5.7 million ASN staff used e-Kinerja and that it allowed performance monitoring from daily to annual levels via a national dashboard (BKN, 2026). While these official records show the extent of adoption and the intended structure of the system, they do not by themselves indicate the quality of its use. In Palembang, e-Lapkin offered better evidence regarding outcomes at the administrative level in that it improved accessibility, reduced the costs, and allowed for real-time reporting, although system reliability, technological literacy, and employee adaptation still posed constraints (Febriyanti et al., 2023).

Alongside these improvements, the documents also described cases in which the performance management sequence was weakened or reversed. In the example examined by Laila and Asropi (2026), the action plans and their implementation could be entered at about the same time. One interview account kept in that study explained the practice like this: “what has been realised is what is made into a plan” (p. 88). In this situation, the completed activity has a retrospective effect on the plan. The same study noted that daily performance entries could be collected and then completed at regular intervals. In discussing the early implementation of e-Kinerja in Banda Aceh, Latif (2021) reported month-end rather than daily entry of workload records, which complicated evaluation and was accompanied by substantial rating changes near the reporting deadline. However, the evidence from Banda Aceh relates to batch entry and does not establish that performance plans were formulated retrospectively.

At the organizational level, Pudjono et al. (2026) noted a lack of integration between planning and budgeting, insufficient indicators, ineffective system integration, and a focus on compliance in the performance management of Indonesian local governments. Taken together, these sources suggest two coexisting situations: digital systems can enhance access, traceability,

and administrative efficiency, yet within the documented cases, evidence linking recorded activities to intended performance outcomes remains less developed than evidence of administrative reporting and traceability.

The supervisor as the hidden architecture of the system

The second theme, characterized here through the interpretive analytical label 'the supervisor as the hidden architecture of the system,' concerned the ongoing role of direct supervisors. According to the formal system, supervisors are given a central function in converting the organization's expectations into targets for employees, in interpreting evidence, giving feedback, and authorizing ratings. Regulation No. 6 of 2022 of the Minister for Administrative and Bureaucratic Reform requires expectation setting, continuous feedback, periodic evaluation, and performance dialogue (Republic of Indonesia, 2022). Yet the documents showed that completing a digital workflow did not always prove that these interpersonal practices had taken place.

The difference between formal and experienced dialogue was clearly shown in the documented case (Laila and Asropi, 2026). One employee interviewed said, "I haven't had a direct performance dialogue ... for the past few months" (p. 88). The study also reveals that supervisors are responsible for determining performance standards and carrying out a formal dialogue first, and that the criteria listed in the Employee Performance Target documents were not always clear enough. A second instance was noted in Banda Aceh, in which entries that did not adhere to the technical instructions were apparently approved since the immediate supervisors had not properly read or corrected the inputs submitted by their subordinates (Latif, 2021). These are not the same kinds of practices; one involves the absence of dialogue and the other an inadequate review, yet both demonstrate that a digital approval process can fail to include proper supervisory oversight.

Supervisory ratings were also influenced by the social relationships that existed among people. Laila and Asropi (2026) found that factors such as kinship, discomfort, trust in employees, and awareness of the impact that ratings could have on allowances and careers led supervisors to choose the more cautious "Good" category. Tarigan et al. (2025) identified a broader range of appraisal distortions in the Indonesian public sector, comprising confirmation, similarity, central-tendency, anchoring, status-quo, and leniency or severity biases. Their analysis revealed that these biases were linked to bureaucratic culture, hierarchical structures, and political dynamics. Therefore, the digital record did not eliminate interpretation; supervisors still decided which evidence was important and how it was turned into a judgment. It is important to note that supervisory discretion is not inherently a distortion; the substantive issue is whether judgment is supported by transparent, traceable, and defensible reasons. Legitimate managerial judgment involves contextual interpretation of evidence within established standards, whereas appraisal bias represents systematic deviation from those standards due to non-performance-related factors.

Fragmented HR consequences

A third theme arose from the difference between the wide-ranging regulatory aims of performance management and the more limited effects evident in the implementation evidence. According to Law No. 20 of 2023, employee performance is incorporated into the integrated merit-based ASN management system and is linked to continuous improvement, development, recognition, sanctions, talent management, and career decisions (Republic of Indonesia, 2023). Similarly, BKN's technical guidance regards employee performance as part of a managed cycle rather than as a separate annual assessment (BKN, 2023).

In the implementation studies, though, the connection between performance records and developmental or strategic HR actions was incomplete. Laila and Asropi (2026) found that supervisors' concerns about how ratings affect employees' allowances and careers could encourage them to assign safe ratings rather than clearly differentiate between performance levels. The study also stated that multi-source or 360-degree feedback had little influence if the direct supervisor did not include it in the final assessment. Thus, a feedback feature could be present without clearly affecting the outcome of the appraisal.

Febriyanti et al. (2023) found that digital administration and reporting offered advantages, but noted that compensation, career development, self-improvement, and talent management needed further study. In Central Java, smart digital services were positively associated with service quality, but their direct association with employee performance was not statistically significant (Ingsih et al., 2024). These findings do not establish that improvements in digital service provision translate into improved individual performance. The study highlighted the importance of infrastructure integration, technological readiness, human capability, and organizational change. At the national level, Arlina (2025), using BKN data from 23 January 2025, stated that out of 633 government agencies, only 42 (6.6 percent) had carried out ASN talent management; constraints included leadership commitment, infrastructure, budget, and the incomplete use of SIMATA. These sources show an institutional gap: data may be available long before it is consistently turned into development or career actions.

West Java was, in fact, a deliberately contrasting example. According to Fauzian et al. (2024), TRK performance information and 360-degree behavioral assessment were combined with information regarding potential and competency within SIM JAWARA. The resulting nine-box mapping was used to guide targeted development, the creation of succession pools, rotation, transfer, promotion, and placement; before any final decisions, candidates were reviewed by a performance assessment team. However, the original study did not measure effects on organizational performance. Evidence from this case also does not establish how widely similar arrangements operate across other agencies. Several organizational factors contributed to West Java's relative success in linking performance data to strategic HR decisions. First, integrating TRK performance data with 360-degree behavioral assessment within SIM JAWARA created a multidimensional information base that reduced dependence on any single performance indicator. Second, the structured nine-box mapping methodology translated raw performance and potential data into categorized talent profiles, providing a systematic decision rule for development, succession, and placement. Third, the involvement of a dedicated performance assessment team introduced an institutional check that mediated between digital records and consequential HR decisions, potentially reducing the risk of unilateral supervisory judgment". These factors (multi-source data integration, structured decision rules, and institutional review mechanisms) collectively distinguish the West Java case from other documented contexts where performance information remained confined to administrative compliance.

Discussion

Across both central and local cases, institutional change has not been smooth. Although digitalization has made performance activities more visible and enhanced several administrative functions, the reviewed evidence identifies three recurring tensions across several documented cases. First, in the cases examined, performance records tended to remain separate from substantive improvement initiatives. Second, although procedures were formally standardized, implementation still depended on how individual supervisors interpreted them. Third, appraisal information was not consistently translated into strategic HR decisions. The corpus shows these gaps can persist despite digital adoption, although the present evidence cannot infer their prevalence across the Indonesian civil service.

From visible records to substantive accountability

The first problem is better understood as a gap between goals and actions rather than a complete failure to implement them. It is common for formal procedures to be established but not actually followed in everyday work. In this situation, several digital steps are carried out: activities are recorded, evidence is uploaded, and approvals are granted. Yet there remains a subtle gap between the actions taken and the purposes for which those actions were intended (Bromley and Powell, 2012). For instance, although retrospective planning involves filling in records to meet the required standards, it does not actually contribute to setting priorities, clarifying expectations, or making timely corrections.

Stål and Corvellec (2022) discovered that a gap continues to exist between intention and actual outcome when visible procedures are separated from the main processes responsible for producing and interpreting results. In the context of performance management within the civil

service, e-Kinerja can function as one of these separate elements. Although reporting takes place on the platform, important activities such as setting priorities, providing coaching, allocating resources, and solving problems were not documented as occurring within the platform in the cases examined, and their connection to digital records was not demonstrated. Even though the system provides real-time access, searchable evidence, and reduces administrative work, the fact that all the records are complete does not necessarily mean that performance is effective.

This perspective aligns with the results of Haug et al. (2024), who demonstrated that people, routines, infrastructure, and teamwork all affect how digital transformation proceeds in the public sector. The review also noted that research tends to emphasize positive outcomes and fails to consider negative or long-term effects. Our findings contribute to this by indicating that apparent successful adoption can mask more serious issues. Since digital records tend to become more detailed and visible, they can give a false impression of accountability, particularly when the connections between goals, actions, results, and the organization's overall aims are unclear. Therefore, digital visibility should be regarded as the beginning of true accountability, not as evidence that accountability has in fact been achieved.

Managerial judgment between care and distortion

Another point is that immediate supervisors form the interpretive core of the digital system. Although digital tools can standardize forms, deadlines, and approvals, they cannot independently establish meaningful goals, conduct difficult performance conversations, or fully interpret contextual evidence. The effect of the system therefore depends on how managers use it. This finding is consistent with Haug et al. (2024), who show that digital transformation results from interactions among technology, actors, routines, infrastructure, and collaboration rather than from technology alone.

The documentary evidence also indicates a social dilemma in the use of "safe" ratings. Laila and Asropi (2026) reported that concerns involving relationships, allowances, and career implications could lead supervisors to prefer the "Good" category. Such ratings may reduce differentiation among employees with different levels of performance and may weaken the developmental function of appraisal. The issue is therefore not managerial judgment itself, but whether ratings are supported by transparent standards, relevant evidence, and explanations that can be reviewed.

Tarigan et al. (2025) indicate that appraisal bias in Indonesia is not merely due to individual errors; it is exacerbated by hierarchy, bureaucratic culture, and political factors. That is why digital evidence by itself does not ensure objectivity; it becomes important only when people choose, verify, and interpret the evidence. Even if technology is used to standardize the appraisal process, personal and organizational pressures still affect the outcome.

A certain amount of subjectivity has to be included since work in the public sector is complicated and generally involves teamwork, changing tasks, and results which fixed indicators are not always able to measure. Managers therefore have to exercise sound judgment. Yet true accountability depends on having clear standards that can be discussed, explanations that are appropriate to the situation, and reasons which link the evidence to the final evaluations. If formal performance reviews do not take place, then important aspects of the relationship are left out. Moreover, if the ratings do not reflect differences in ability or contribution, there will be a gap between actions and goals.

The evidence also suggests that the quality of appraisal may vary when performance interpretation depends heavily on supervisory judgment. However, the documents reviewed do not establish the prevalence of unequal treatment across agencies, so no general conclusion regarding employee vulnerability can be drawn from the present corpus. What can be established is that appraisal quality depends on whether supervisors use clear standards, explain their judgments, and connect performance information to development, talent and career management, recognition, and sanctions, as reflected in the regulatory framework (Republic of Indonesia, 2022, 2023). The implementation gap therefore concerns not only technical integration but also whether performance information is interpreted transparently and carried forward into subsequent HR processes.

Studies into digital HRM provide an explanation for this point. Huynh Thi Thu et al. (2025)

stated that the advantages of digital HRM are determined by the way it aligns with existing social structures, management practices, and the level of employee involvement. The situation in Indonesia backs up this view. Ingsih et al. (2024) found that smart digital services did not show a statistically significant direct association with employee performance and emphasized the importance of supporting infrastructure, technological readiness, human capabilities, and change management. Furthermore, Febriyanti et al. (2023) also did not clarify whether digital performance data is used for purposes such as pay, development, career planning, or talent management. Taken as a whole, these studies suggest that platform adoption alone should not be treated as evidence of improved employee performance or strategic HR integration.

The findings suggest that reform should strengthen the links between reporting, appraisal, and HR decisions. Vestues and Rolland (2021) state that platformization is a continuous process that involves reconnecting technology, people, routines, and structures as the platform develops. It is important to get systems such as e-Kinerja, SIASN, or the talent platforms to work together, but this alone is insufficient. True recoupling occurs when performance evidence drives changes in development, assignment, career progression, recognition, or corrective measures, and when these decisions, in turn, help set better goals, promote dialogue, and strengthen evidence in the future.

The West Java example makes this difference clear. It was not enough merely to have SIM JAWARA; what mattered was that the performance and potential data were actually used for talent mapping, setting development priorities, planning succession, and making placement decisions (Fauzian et al., 2024). Performance evidence therefore became part of major HR processes and resulted in genuine development actions. On the other hand, the BKN publications describe technical integration and intended HR uses, but do not independently establish how consistently these links operate in practice (BKN, 2025a, 2025b). Thus, recoupling is about linking evidence to decisions, not simply about getting the systems to work together.

The documents on hand indicate that certain links are weak. To illustrate, performance records might not result in development plans; evidence of development might not be used when mapping talent; talent profiles might have no effect on job assignments or career changes; and recurring appraisal patterns might not help organizations identify workload issues or skill gaps. Not all sources address every connection in every organization, and the fact that a particular point is not mentioned does not mean it never occurs. Nevertheless, the evidence regarding the developmental and strategic use of these sources is less extensive than that concerning reporting and approval, implying that digital compliance should be looked at more closely.

For agencies, the relevant question goes beyond whether employees have completed e-Kinerja. BKN and central policy units can strengthen monitoring by examining how prospective targets are established, how ratings are justified, and what follow-up actions are taken. HR units can review whether appraisal records are connected to development plans and talent decisions, while immediate supervisors remain responsible for timely dialogue, evidence interpretation, and explanation of ratings. IT units can support these processes through system integration and traceability, but high-stakes HR consequences should not be automated solely on the basis of record completion. Consistent with the coordination and support issues identified by Laila and Asropi (2026), implementation support should be adjusted to organizational readiness. Credible standards, dialogue, and evidence should precede high-stakes integration so that managerial judgment remains explainable, contestable, and reviewable.

To operationalize the distinction between administrative compliance and substantive accountability, organizations may consider the following diagnostic indicators: (a) whether performance targets are established prospectively before the reporting period begins, or entered retrospectively alongside completed activities; (b) whether supervisory approval involves documented evidence of performance dialogue, or consists solely of digital sign-off; (c) whether ratings are accompanied by traceable justifications referencing specific evidence, or assigned without written rationale; (d) whether appraisal outcomes are linked to identifiable development plans, talent mapping inputs, or career decisions within the subsequent review cycle; and (e) whether employees have documented opportunities to discuss, contest, or seek clarification on their evaluations. These indicators do not prescribe a universal standard but offer a diagnostic lens through which agencies can assess the depth of their performance management beyond

record completion.

A non-linear continuum of institutional change

The continuum proposed in this article comprises digital compliance, substantive accountability, and strategic HR integration. Digital compliance concerns the presence of required records, supporting evidence, and approval procedures. Substantive accountability concerns whether targets are established prospectively, evidence is interpreted through performance dialogue, and ratings are supported by traceable reasons. Strategic HR integration concerns whether performance information is used in development, talent mapping, placement, career mobility, recognition, sanctions, or organizational learning. The continuum is diagnostic and non-linear rather than a maturity model; different parts of an agency may occupy different positions and may move in either direction as leadership, skills, or systems change. This interpretation is consistent with evidence that platformization and public-sector digital change depend on interactions among technology, organizational structures, actors, routines, infrastructure, and collaboration (Vestues & Rolland, 2021). In the Indonesian cases examined here, technical integration could coexist with institutional separation in development and career-related decisions.

The key theoretical issue lies in the distinction between employing a system and the actual effect it has on institutions. Although digitalization might help reduce the gap between policy and practice regarding record-keeping, it can still leave a disconnect; indeed, it may even justify such a disconnect between actions and objectives when it comes to improving performance. A finished workflow can coexist with backward-looking planning, inadequate dialogue, narrow evaluations, and dispersed HR results. Recoupling depends on establishing credible connections: from organizational goals to employee expectations, from evidence of activity to fair assessment, from assessment to development or career actions, and from HR results back to better performance.

In practice, while adoption rates, completion status, and dashboards remain valuable for operational monitoring, they must be supported by process-related evidence. Authorities should assess what agreements were established prior to work, what evidence prompted supervisors to revise their assessments, what development or staffing actions ensued, and whether employees had opportunities to challenge decisions. Addressing these questions distinguishes between the mere existence of digital data and its effective utilization.

Researcher positioning influences interpretation: regulations clarify formal expectations, official reports emphasize program goals or progress, and case studies address specific experiences. Employee and supervisor narratives are filtered through the perspectives of original authors and their contexts. Although the corpus is limited and uneven in contextual depth, the study explicitly considered contrasting evidence to qualify interpretations of recurring patterns. The study does not seek to determine the prevalence of each pattern or capture the full emotional experience of civil servants. Rather, it aims to identify recurring patterns and tensions to inform future research and provide public agencies with improved frameworks for assessing digital performance reform.

CONCLUSION

This study investigated whether and how formal digital performance-management requirements become separated from performance dialogue and strategic HR consequences in Indonesian public organizations. Analysis of 15 documents covering central and subnational contexts in Indonesia identified three institutional mechanisms: reporting can become an administrative objective when planning is conducted retrospectively; formal standardization remains dependent on supervisory dialogue and judgment that may be absent or biased; and appraisal information is not consistently translated into development, talent, career, recognition, or corrective actions. Digitalization improves the visibility, accessibility, and traceability of civil-service performance records but does not by itself ensure substantive accountability or strategic HR integration. These findings extend institutional decoupling theory into digital public-sector HRM through a non-linear continuum of digital compliance, substantive accountability, and strategic HR integration.

For policymakers and public organizations, reform evaluation should therefore extend

beyond completion rates and dashboard metrics to examine whether targets are established before work, ratings are supported by traceable justifications, and appraisal results lead to development or staffing actions. Supervisors, HR units, and information-technology units have complementary roles in interpreting evidence, supporting feedback, and governing system integration, while high-stakes automated consequences should not precede credible indicators and appraisal procedures. Because this documentary study cannot determine prevalence, causal relationships, or the complete experience of appraisal, future research should use interviews, longitudinal process tracing, and mixed-method designs across central and subnational contexts to further test the proposed continuum.

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AUTHOR CONTRIBUTION STATEMENT

Anggita Chairiah contributed to conceptualization, methodology development, document selection and curation, data analysis, interpretation, and writing the original draft. Imam Santoso contributed to the critical review of the interpretation and substantive revision of the manuscript. Both authors reviewed and approved the final manuscript and agreed to be accountable for their respective contributions.

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