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INSTITUTIONAL LEGITIMACY THEORY ON THE DIGITALIZATION OF E-GOVERNMENT IN INDONESIAN VILLAGES

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ABSTRACT

This article aims to seek the conceptual and legal framework of e-Gov and to understand the implementation and challenges in implementing the national policy of accelerating e-Gov in Indonesian villages using the theory of Institutional Legitimacy. The research method used is normative law research. The primary legal materials used include Law Number 6 of 2014 concerning Villages, Presidential Instruction Number 6 of 2001 concerning the Development and Utilization of Telematics in Indonesia, Presidential Instruction Number 3 of 2003 concerning National Policies and Strategies for the Development of E-Government, Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems. This study applied Meyer and Rowan's theory of institutional legitimacy. The results of the study explain that villages adopt e-government to reflect institutional norms rather than functional needs, with success often attributed to modernization that attracts external resources while strengthening legitimacy. Five main challenges arise: external pressures without internal readiness; symbolic compliance with functional use; cultural resistance to technological change; incompatibility between the system and local reality; and difficulty achieving substantive legitimacy. Meyer and Rowan's six propositions proved effective for analyzing village e-government, revealing that legitimacy-seeking behaviors often result in ceremonial adoption rather than meaningful transformation.

A. INTRODUCTION

The phenomenon of globalization has produced a transformational wave that touches almost all aspects of human experience, bringing technological advances that enhance information access and quality of life, yet simultaneously causing issues such as the spread of misinformation and

further fragmentation within society. The increase in public expectations for better and quicker services, coupled with increasing global competition, has forced the public sector to also undertake similar changes and reforms.[1] In this context, values of transparency, accountability, and flexibility are significant in addressing problems brought about by globalization, prompting every country to adjust by transforming from traditional bureaucratic service systems to modern, information technology-based e-government, which represents a process of fundamental transformation altering the public service quality and the entire spectrum of state-citizen relationships.[2] Systematic research analyzing 52 articles shows that the improvement of e-government has a pivotal influence on sustainable development, as e-government enhances governance, controls corruption, and increases public participation all essential for achieving the SDGs.[3] Thus, e-goverment (hereafter referred to e-Gov) not only supports government processes and activities but also promoting good governance.[4]

Although e-Gov has been firmly rooted in developed countries, the practice in developing countries with poor infrastructure faces challenges.[5] such as limited access to technology and a lack of digital literacy. By streamlining procedures and restructuring operations, e-Gov implementation reduces both expenses and bureaucratic hurdles.[6] Indonesia is one of the countries that has experienced ups and downs in the application of e-Gov.

From the beginning of 1998 reform era, Indonesia has actively promoted e-Gov to create more transparent, accountable, and participatory governance. e-Gov is a strategic initiative aimed at enlightening the value of public conveniences while streamlining government administration over the application of information and communication technology (hereinafter referred to as ICT). This plan path was formally institutionalized through Presidential Instruction Number 3/ 2003 about the National Policy and Strategy for e-Government Development (hereinafter referred to as Presidential Instruction NPSe-GD). This Presidential Instruction is the initial legal basis for all

[1] Lim Siew Siew, and Low Yin Leng, "E-government in action: Singapore case study," *Journal of Political Marketing* 2, no. 3-4 (2003): 23.

[2] Anak Agung Gde and Satia Utama, "The Implementation of E-Government in Indonesia," *International Journal of Research in Business and Social Science (2147- 4478)* 9, no. 7 (2020): 190.

[3] "SDGs KNOWLEDGE HUB Agenda 2030 Untuk Pembangunan Berkelanjutan," Https://Sdgs.Bappenas.Go.Id/, 2024, https://sdgs.bappenas.go.id/. Accessed on January 23, 2026.

[4] Subhajit Basu, "E-government and Developing Countries: An Overview," *International Review of Law, Computers & Technology* 18, no. 1 (2004): 109.

[5] Abdul Mateen Samsor, "Challenges and Prospects of E-Government Implementation in Afghanistan," *International Trade, Politics and Development* 5, no. 1 (2021): 56.

[6] Mohammed Alshehri, and Steve Drew, "Implementation of E-Government: Advantages and Challenges," *International Conference E-Activity and Leading Technologies* 1, (2010): 83.

government agencies, to develop an electronic-based government system in an integrated manner. This policy transforms the governance model from a conventional bureaucracy to a governance system that is more adaptive to technological changes. Although Indonesia has a strong commitment to e-Gov, the achievement of the e-government index is still experiencing ups and downs. In 2003, Indonesia ranked 70th, but in 2004 it dropped to 85th place, followed in 2005 (96th), 2008 (106th), and 2010 (109th). In 2012, Indonesia's position in the e-Gov Index improved to 97th but then declined significantly in 2014 (106th) and 2016 (116th). Furthermore, it increased in 2018 to 107th, in 2020 (88th), 2022 (77th), and in 2024 Indonesia rose to 64th[7]. Despite significant progress, the transformation of e-government policy in Indonesia continues to experience dynamics in line with the demands of bureaucratic reform and the acceleration of digital transformation nationally.

The Indonesian government's initiative to adopt e-government in villages is fundamentally aimed at fostering greater transparency, efficiency, and accountability in local governance.[8] Village government is one of the main focuses for the transformation of e-gov as a frontline government unit that interacts directly with the community. The realization of e-gov in villages presents crucial opportunities to increase the value of public services, realize good governance, and achieve community welfare. However, this initiative is not without considerable challenges. Data from BPS shows that in 2018, as many as 13,232 villages were still classified as lagging behind. These figures underscore the scale and complexity of e-government implementation in diverse local contexts, where infrastructure and capacity constraints remain.

Various research has studied the topic of e-Gov, notably focusing on e-Gov services in sustainable development.[9] Some also study the primary elements for successful government-wide e-Gov services. Othman[10] discusses the general realization of e-Gov in Indonesia. Studies on e-Gov at the village government level have also been extensively explored.[11] Studies on village-

[7] E-Government Development Index, "The United Nations E-Government Knowledgebase, 2024," *UN E Government Knowledgebase,* https://publicadministration.un.org/egovkb/en-us/Data/Country-Information/id/78-Indonesia/dataYear/2024. Accessed on January 23, 2026.

[8] BPS, "Jumlah Desa, 2016," *BPS*, November 5, 2021. https://www.bps.go.id/id/statistics-table/2/MTIzMSMy/jumlah-desa-tertinggal.html. Accessed on January 23, 2026.

[9] Faturachman Alputra Sudirman and Saidin Saidin, "Pemerintahan Berbasis Elektronik (E-Government) Dan Pembangunan Berkelanjutan: Reviu Literatur Sistematis," *Nakhoda: Jurnal Ilmu Pemerintahan* 21, no. 1 (2022): 48.

[10] Mohamed Hairul Othman and Rozilawati Razali, "Whole of Government Critical Success Factors towards Integrated E-Government Services: A Preliminary Review," *Jurnal Pengurusan* 53 (2018): 434.

[11] Riswandi Ishak, Mahmud Safudin, Fernando B. Siahaan, and Hani Harafani, "Rancang Bangun Aplikasi Pelayanan Penduduk Untuk Mendukung E-Goverment," *JSAI (Journal Scientific and Applied Informatics)* 5, no. 1 (2022): 353. See too, W. Richard Scott, "The adolescence of institutional theory," *Administrative science quarterly* (1987): 494.

level e-Gov have primarily focused on the improvement of web-based or application-based information systems. This article examines the realization of e-Gov at the village government and the challenges it encounters, employing Meyer and Rowan's theory of Institutional Legitimacy as its primary analytical framework. Through this theoretical lens, the study seeks to contribute a more holistic view on the elements which shape the effective e-Gov in rural contexts.

Institutional legitimacy theory posits that organizations often adopt formal structures in response to external legitimacy pressures. In the framework of e-Gov application at the village, this suggests that structural, cultural, and technical barriers may interfere the optimization of e-Gov benefits, as organizations are more focused on external appearances rather than internal efficiency. Whether e-Gov is a system truly needed by rural communities or if its implementation is driven by Indonesia's response to globalization, demanding that all nations adopt e-Gov as a global citizenship responsibility, remains a question.

This article aims to answer two questions, namely how is the conceptual and legal framework of e-government? second, how is the implementation and challenges in implementing the national policy of accelerating e-government in Indonesian villages using the theory of Institutional Legitimacy? This article will be systematized as follow the conceptual and legal framework of e-Gov in Indonesia, the theory of Institutional Legitimacy, the village government system as a formal structure, and the implementation and challenges of village e-Gov by means of the doctrine of Institutional Legitimacy.

B. RESEARCH METHODS

This research uses a qualitative descriptive method with a normative legal approach to analyze the application of e-Gov policies in Indonesian villages via Meyer and Rowan's institutional legitimacy theory. The study begins with a systematic examination of authoritative and binding primary legal sources, which were traced through online source tracking on official government websites and national legal repositories. The primary sources that will be examined consist of: The primary legal materials used include Law Number 6 of 2014 concerning Villages, Presidential Instruction (*Instruksi Presiden*/Inpres) Number 6 of 2001 concerning the Development and Utilization of Telematics in Indonesia, Inpres Number 3 of 2003 concerning National Policies and Strategies for the Development of E-Government, Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems. Secondary legal sources used serve to provide interpretation and analysis of primary sources, consisting of academic publications, legal literature, and documented case studies from villages across Indonesia accessed through online journal databases, digital libraries, and trusted research institution websites. Source selection was carried out

purposively based on criteria of substantial relevance to the issue of rural e-Gov, the credibility and authority of the publishing institution, recency to capture the latest policy dynamics, and the diversity of perspectives from academics, practitioners, and policymakers. Data were collected over in-depth document analysis and analyzed based on Meyer and Rowan's six propositions on formal structures as myths and rituals. Over source triangulation and a comprehensive internet-based systematic literature review, this methodological approach enabled an in-depth exploration of the divide between formal compliance and substantive impact in e-government implementation at the village.

C. DISCUSSION

1. The conceptual and legal framework of e-government

The term e-Gov emerged in the late 1990s. Nevertheless, the history of computational use within government organizations is far more extensive, with roots on the computing age[12]. Reading material on "IT in government" has been around since the 1970s.[13] While this literature examines the internal application of IT within governmental organizations, contemporary e-Gov literature predominantly explores the external dimensions, such as the delivery of services to citizens.[14] More specifically, e-Gov refers to the application of information technology, particularly internet-based platforms, to improve public access, foster citizen participation, and enhance satisfaction through the delivery of efficient, effective, and cost-effective public services. It reflects a tangible commitment by the government to building a stronger relationship with its citizens.[15]

E-Gov is more than just adding an 'e' to government. It involves a fundamental rethinking of all aspects of government and service sending to explore how e-Gov can leverage new technologies and business models to enhance internal process efficiency and transform the nature and value of government relations with individuals and businesses.[16]

The assertion that e-Gov is more than just adding an 'e' to 'government' highlights a fundamental misconception of this phenomenon as mere

[12] Åke Grönlund and Thomas A. Horan, "Introducing E-Gov: History, Definitions, and Issues," *Communications of the Association for Information Systems* 15 (2005): 454.

[13] James N. Danziger and Kim Viborg Andersen, "The Impacts of Information Technology on Public Administration: An Analysis of Empirical Research from the 'Golden Age' of Transformation," *International Journal of Public Administration* 25, no. 5 (2002): 595.

[14] Alfred Tat and Kei Ho, "Reinventing Local Governments and the E-Government Initiative," in *Public Administration Review* 62, no. 4 (2002): 43.

[15] Hayk Sargsyan, and Ruben Gevorgyan, "Efficiency of electronic government systems," *Ikonomicheski Izsledvania* 33, no. 4 (2024): 23.

[16] Gregory G. Curtin, Michael H. Sommer, and Veronika Vis-Sommer, "The World of E-Government," *Journal of Political Marketing* 1, (2013): 12.

administrative digitization. From the view of public administration and governance science, e-Gov represents a paradigm shift from a hierarchical and procedure-oriented Weberian bureaucracy[17] toward a networked, transparent, and citizen-centriced service.[18]

This transformation necessitates a fundamental rethinking of the three key pillars of government. First, it involves the restructuring of internal (back-office) processes. The efficiency to be achieved lies not merely in workflow automation but rather in cross-sectoral and inter-agency integration through an interoperability approach.

Second, innovation in business prototypes and facility distribution is required. The utilization of technologies such as cloud computing, big data analytics, and artificial intelligence enables the creation of adaptive, predictive, and personalized services. Innovative business models, such as government platforms, transform the government's role from that of a sole service provider into an ecosystem facilitator that connects citizen needs with public–private solutions.

Third, and equally important, is the redefinition of the quality of interaction between the state, individuals, and businesses. Within this framework, e-Gov not only increases speed and accessibility but also transforms the nature of relationships from asymmetrical and patronage based ones to participatory and collaborative ones.

The digital age, driven by information technology and the internet, is revolutionizing public administration. Digital platforms and internet connectivity represent key drivers of modern governance shifts. These terms often frame discussions on e-Gov transformation. Traditionally, public managers prioritized internal efficiency, functional specialization, hierarchical control, and rule-based management.[19] In contrast, the e-government model mirrors the information technology-driven model prevalent in business organizations.[20] Rather than prioritizing cost-effectiveness, public managers are now emphasizing user satisfaction, adaptable service delivery, and building strong relationships with both internal and external stakeholders. As the digital age progresses, government reforms will coincide with increased citizen

[17] Gerhard Hammerschmid, Enora Palaric, Maike Rackwitz, and Kai Wegrich, "A Shift in Paradigm? Collaborative Public Administration in the Context of National Digitalization Strategies," *Governance* 37, no. 2 (2024): 411.

[18] David Brown, "Electronic Government and Public Administration," *International Review of Administrative Sciences* 71, no. 2 (2005): 241.

[19] Barry Bozeman, *Bureaucracy and Red Tape* (Upper Saddle River, NJ: Prentice Hall., 2000), 32.

[20] Lynda M. Applegate, "Managing in an Information Age: Transforming the Organization for the 1990s," in *Proceedings of the IFIP WG8.2 Working Conference on Information Technology and New Emergent Forms of Organizations: Transforming Organizations with Information Technology*, ed. Richard Baskerville (Netherlands: North-Holland Publishing Co., 1994), 24. See too, Mohammed Alshehri, and Steve Drew, "Implementation of E-Government: Advantages and Challenges," *International Conference E-Activity and Leading Technologies* 1, (2010): 83.

empowerment. Citizens will be better equipped to address social issues, working alongside government initiatives.[21] There are several concepts of e-Gov: 1) The use of ICT; 2) Efficiency orientation; 3) Serving the public.[22] E-Gov government empowers citizens by providing access to information and opportunities for participation. It also improves government efficiency and service delivery.[23] E-Gov also promotes democratic participation by enabling public interaction with government, discussions on government budgets, and public consultation on various policy issues.[24]

The realization of e-Gov has been a tactical issue for government. This is evident from various policies issued to improve the acceptance of e-Gov at all part of government. The expansion and application of electronic government have constituted a significant policy priority within Indonesia's public sector reform agenda. This sustained commitment is evidenced by the series of strategic policy initiatives issued by the national government, each aimed to accelerate the acceptance and institutionalization of e-Gov systems across all levels of administration, from central ministries to provincial, district, and village goverments. The initial initiative in developing e-Gov was marked by Presidential Instruction (Inpres) Number 6/ 2001 on the Development and Utilization of Telematics. This Inpres aimed to promote the utilization of information technology in government to support good governance and democracy. This policy was then elaborated further in Presitential Instruction NPSe-GD, which became the primary foundation for e-Gov development in Indonesia.

Presidential Instruction NPSe-GD is the foundation towards e-Gov application throughout all part of government, down to the village level. Key components of the significance of this instruction include its function as the basis for establishing national policies and strategies related to the improvement of e-Gov that involves all levels of government, including village governments. This decree provides clear directives to regional governments, including villages, on implementing e-Gov. It emphasizes the importance of coordinating e-Gov development among government agencies, such as Governors, Regents, and Mayors. Thus, it is expected that there is a synergy

[21] Patrick Dunleavy, Helen Margetts, Simon Bastow, and Jane Tinkler, *Digital Era Governance: IT Corporations, the State, and E-Government* (y Oxford University Press Inc., New York, 2006).

[22] Arief Budi Pratama, "Implementasi E-Government Dalam Penyelenggaraan Pemerintahan Di Era Globalisasi," *"Dialogue" JIAKP* 2 (2005): 939. See too, Gregory G. Curtin, Michael H. Sommer, and Veronika Vis-Sommer, "The World of E-Government," *Journal of Political Marketing* 1, (2013): 13.

[23] Andreiwid Sh Corrêa, Evandro Couto de Paula, Pedro Luiz Pizzigatti Corrêa, and Flávio Soares Corrêa da Silva, "Transparency and Open Government Data: A Wide National Assessment of Data Openness in Brazilian Local Governments," *Transforming Government: People, Process and Policy* 11, no. 1 (2017): 453.

[24] Sharon S. Dawes, "The Evolution and Continuing Challenges of E-Governance," *Public Administration Review* 68, no. SUPPL. 1 (2008): 454.

among institutions in integrating systems and increasing the value of public services. This directive also provides detailed technical specifications on how to establish information technology infrastructure, manage electronic documents, and create regional government websites. This gives a clear framework to the village administrations on how to implement e-Gov projects. Fourthly, this directive promotes transparency and accountability in governmental functions. Through information technology, e-Government aims at increasing the public's access to governmental information, which would strengthen public confidence. Fifthly, to better public services, this directive requires the improvement in both access and affordability for all members of society, especially in the rural areas, which commonly face issues related to accessibility. Sixthly, this directive gives prominence to the accessibility of sufficient ICT infrastructure, such as reliable internet connectivity and the necessary hardware, which is essentially a backbone for any e-Gov service implementation.

Law Number 25/2009 on Public Services also provides a strong legal basis for the provision of good, non-discriminatory public services. This law implicitly encourages the use of information technology to achieve faster, easier, and more affordable services, especially through the development of integrated service systems and electronic complaint mechanisms.

Furthermore, the Minister of Communication and Informatics Regulation Number 9/2015 regulates the governance of ICT in government environments, including village governments. This regulation emphasizes the importance of good ICT management to support effective and efficient public services. In 2018, the President published Inpres Number 95/2018 regarding Electronic-Based Government Systems to give a more holistic guide in electronic-based government governance.

The regulation mandates that central and regional government agencies undertake paradigmatic and procedural transformations in governance, electronic-based public services, information and communications technology (ICT) support, and human resources. In the area of governance, government agencies are required to move beyond rigid and slow-moving bureaucratic structures toward high-performance governance characterized by integration, dynamism, transparency, and innovation. In terms of electronic-based public services, agencies are expected to develop services that are integrated, effective, responsive, adaptive, and easily accessible to the public, while also providing opportunities for public inclusion in the formulation of policies and programs. As society increasingly demands convenient access to government services without administrative barriers between institutions, central and regional governments must encourage integration, consolidation, and innovation in implementing the E-Government System in order to provide self-

service, mobile, and smart public services. Furthermore, the rapid advancement of ICT creates opportunities for innovation in government administration, where effective and efficient ICT utilization should be achieved through the integration of infrastructure, application systems, information security, and ICT services, while future technological trends may be selectively adopted according to the internal and external conditions of government agencies to support SPBE implementation. Lastly, transformation in human resources is equally essential, as both civil servants and the public play significant roles in realizing an integrated and sustainable SPBE system. Civil servants are expected to possess leadership capabilities and technical competencies in SPBE, while the public should maintain sufficient SPBE literacy to ensure that electronic-based government services can be implemented and utilized optimally.

E-Gov is among the priorities in Indonesia's program for Broadening and Deepening Development, according to Presidential Regulation Number 96/2014 on the country's Broadening and Deepening Development Plan for 2014-2019. The first priority sector is e-Government, followed by e-Education, e-Health, e-Procurement, and e-Logistics. More specifically, the legal basis for village digitalization can be found in several Indonesian provisions. One of them is Villages Law, that provides a legal framework for village empowerment through various programs, including digitalization.

Provision of the Minister of Villages and Development of Disadvantaged Regions Number 16/2025 concerning Operational Guidelines for the Focus of Village Fund Utilization in 2026, one of the designated foci for Village Fund utilization is the development of digital and technological infrastructure in villages.

First, Utilization of Village Funds for Digital and Technological Infrastructure Development. The utilization of Village Funds for the development of digital and technological infrastructure is directed toward villages that remain underserved in terms of telecommunications network services. This includes villages situated in remote areas with limited access to technological infrastructure, such as internet connectivity, telecommunications networks, and other technological resources. Activities aimed at improving conditions in villages requiring such development include: The construction, development, and maintenance of alternative electricity sources in areas not yet served by the state electricity company, in accordance with village authority and as determined through Village Deliberations. These alternative sources include: Micro-hydro power plants, biodiesel, solar panels, and wind power; Electricity distribution networks; and other affair connected to the construction, expansion, and maintenance of alternative electricity sources within the village. The procurement, development, and maintenance of

internet access services in accordance with village authority, including the construction of internet network access towers, satellite internet infrastructure, and internet access subscriptions. The procurement, development, and maintenance of supporting administrative facilities and infrastructure for village governance, such as laptops and computers, for villages that do not yet possess such resources.[25]

Second, Digital Village Development, the development of digital infrastructure and technology in villages constitutes a village development paradigm supported by digital technologies, including the internet, telecommunications, and other information technologies. Digital village development activities encompass: Provision of internet network access for village residents; Development of village websites, preferably utilizing domestic web hosting services and the desa.id domain; Provision of services through collaboration with internet service providers; Empowerment of community information groups within the village and enhancement of digital literacy capacities; and, other digital village development activities consistent with village authority and decided upon through Village Deliberations.

This Ministerial Regulation provides a breakthrough in efforts to accelerate digital transformation at the village level. Substantively, this regulation changes the paradigm of the use of Village Funds from the development of conventional physical infrastructure to the development of digital infrastructure and technology. This step can bridge the widening digital divide between villages and cities, especially in disadvantaged, border, and outermost areas (3T). There are several fundamental challenges that need to be considered in implementing digital transformation. First, the readiness of human resources requires special technical expertise. The effectiveness of regulations is influenced by the capacity of village officials in planning, managing, and maintaining digital infrastructure which tends to be complex. Second, digital infrastructure requires ongoing operational and maintenance costs, but post-development funding is not explicitly regulated. Third, synergy between ministries such as the Ministry of Communication and Digital, the Ministry of Finance, and local governments is a key factor that has not been detailed in this guideline. Therefore, while this regulation is progressive, its success will be largely determined by technical assistance mechanisms, strengthening village human resource capacity, and sustainable funding schemes that are integrated horizontally and vertically.

[25] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 349.

2. Implementation and challenges of the e-government acceleration policy through the perspective of institutional legitimacy theory

Legitimacy is typically treated as audience perceptions that government actions are "desirable, proper, or appropriate" within shared norms and values.[26] In 1977, John W. Meyer and Brian Rowan issued an article "Institutionalized Organizations: Formal Structure as Myth and Ceremony". In this papper, Meyer and Rowan argued that formal structures in post-industrial societies represent myths influenced by institutional environments rather than serving functional needs.[27] The author defines formal structure as 'a formalized framework outlining the organizational structure, consisting of a hierarchy of departments, offices, positions, and program. These elements are subsequently interconnected to a goal and policy, thereby constituting a rational theory that dictates permissible activities.[28]

Previously, Thompson posited that legitimacy is a given, with bureaucracies grounded in a rational norm constructed within modern society as a general value that facilitates formal organizations.[29] However, Meyer and Rowan challenged this notion, arguing that rational values are not merely general but also manifest in more precise and powerful forms as rules, understandings, and meanings embedded within institutionalized social structures.[30] In digital-age societies, elements of institutionalized formal structures are deeply entrenched in social reality. Furthermore, they contend that many elements of formal structures are constructed as myths, such as professions, programs, and technologies. This occurs because they are organised not only by on-site inspection but also by various social rules like certifying, schooling and licensing. Moreover, technology is also institutionalized and mythologized within organizations.

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[26] Lisa Maria Dellmuth, Jan Aart Scholte, and Jonas Tallberg, "Institutional Sources of Legitimacy for International Organisations: Beyond Procedure versus Performance," *Review of International Studies* 45, no. 04 (2019): 627. See too, Tobias Lenz and Lora Anne Viola, "Legitimacy and Institutional Change in International Organisations: A Cognitive Approach," *Review of International Studies* 43, no. 5 (2017): 939; Amani M. Gharib, Mark Palmer, and Min Zhang, "Maintaining Legitimacy: An Institutional Cooptative Analysis of a Green Technology Innovation Scheme Crisis," *Innovation* 26, no. 2 (April 2024): 279.

[27] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 340. See too, Mohamed Hairul Othman and Rozilawati Razali, "Whole of Government Critical Success Factors towards Integrated E-Government Services: A Preliminary Review," *Jurnal Pengurusan* 53 (2018): 436.

[28] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 341.

[29] James D. Thompson, *Organizations in Action* (New York: McGraw-Hill, 1967), 23.

[30] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 343. See too, Novita Umi Nurhidayah, "Pengembangan E-Government Melalui SItus Web di Desa Bulakan Kabupaten Pemalang," *Journal of Politics and Government Studies* 13, no. 1 (2023): 259; Mohamed Hairul Othman and Rozilawati Razali, "Whole of Government Critical Success Factors towards Integrated E-Government Services: A Preliminary Review," *Jurnal Pengurusan* 53 (2018): 439.

Rowan and Meyer further put forward 6 propositions, including:

a. When rationalized institutional rules are formed, formal organizations also adapt to these rules.
b. The higher the level of societal modernization, the more widespread the rationalized institutional framework becomes within specific areas and the greater the range of areas subject to rationalized institutions.
c. Organizations integrating socially endorsed rationalized components into their formal structures achieve optimal legitimacy, while simultaneously enhancing their resource base and long-term viability.
d. Organizational structures detach from workflows and interlinkages when institutional pressures drive control measures, resulting in conflicts and legitimacy deficits.
e. An organization's elaborate shows of confidence, satisfaction, and good faith, both internally and externally, are more likely to be generated from institutionalized myths
f. Institutionalized organizations aim to reduce the amount of time that external stakeholders and internal management spend inspecting and evaluating them.[31]

From propositions a and b, Meyer and Rowan conclude that formal organizations emerge in modern societies. The more modern a society becomes, the more elaborate its formal structures. Modern societies are characterized by rational bureaucracies due to their complex rational networks and the presence of rules designed to achieve specific goals. Institutionalized myths gain legitimacy through legal mandates. This indicates that myths are supported by the law. The legislative and judiciary create and interpret legal mandates, while the executive branch enacts regulations. Rowan also talks about how organizations change themselves to fit in with their environment. This is called isomorphism. Because of this, organizations become part of their environment. When organizations do this, they are more likely to succeed and last a long time. Meyer and Rowan give examples of hospitals and schools in the United States. These organizations have been successful because they have changed to fit in with the rules and expectations of society. If an organization doesn't do this, it will fail and people will not accept it. Through the fourth proposition, Meyer and Rowan argue that the decoupling of formal structures from actual practices allows organizations to maintain a balance between institutional legitimacy and operational flexibility.[32]

[31] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 344.
[32] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 345.

These symbolic performances, while often seen as superficial, serve as a catalyst for genuine commitment and effort among organizational members (Fifth preposition). The sixth proposition posited by Meyer and Rowan[33] outlines three basic consequences of organizational isomorphism: decoupling of formal structures from their actual practice, the performance of ceremonial activities for the purpose of maintaining legitimacy, and dodging or preventing external evaluation. Based on the institutional legitimacy theory, organizations often adopt formal practices and structures as a symbol to enhance legitimacy. In the realization of e-Gov, there is a tendency for this system to be applied more as a symbol of modernization and compliance with national standards rather than as a functional tool. As a result, e-Gov often only appears on the surface but has little real impact on society.

The adoption of new systems that differ from local norms and cultures tends to face resistance. The implementation of e-Gov that does not consider local needs poses a challenge in achieving substantial legitimacy. From Meyer and Rowan's perspective, institutional legitimacy is achieved when an organization adopts structures that are considered legitimate or in accordance with external standards. However, if the adopted system is not relevant to local conditions, its benefits will be difficult to realize. Legitimacy that is driven by external forces is usually symbolic, whereas substantive legitimacy requires actual and perceived successful implementation in the community. E-gov projects resulting from compliance or external coercion often fail to meet local communities' needs.

The village government system in Indonesia is part of the Indonesian government system. Article 1(2) of Law Number 6/2014 describes village government as the management of local community interests and affairs under Indonesia's unitary state framework. This definition underscores decentralized administration at the village level. So, who is referred to as the village government?. Article 1(3) of Law Number 6/2014 defines village government as comprising the village head supported by village officials. In addition, the village government function also includes the Village Consultative Body, which is comprised of representatives of village residents based on territorial representation and is democratically elected.

As the frontline of governance, village governments require innovation by leveraging advancements in ICT. Digitalization of villages will facilitate the compilation of comprehensive village databases, which are crucial for planning, implementation, monitoring, and evaluation of village development. Furthermore, village digitalization will support the development of village potential, online economic activities (e-commerce), accelerated public service

[33] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *The American Journal of Sociology* 83, no. 2 (1977): 347.

delivery, and transparency regarding village funds and development processes.[34]

Meyer and Rowan define a formal structure as "a formalized framework delineating the organizational structure, comprising a hierarchy of offices, departments, positions, and programs." Therefore, it is also necessary to analyze whether a village falls under the category of a formal structure/formal organization. To determine whether a village constitutes a formal structure, several indicators may be identified from the definition and characteristics of a formal structure. A village can be regarded as a formal structure when it possesses organizational elements such as departments, offices, positions, and programs. In addition, the existence of coordination, supervision, and control mechanisms within the organizational framework reflects the operation of formal administrative processes. Furthermore, a formal structure is also characterized by the guidance and implementation of activities in accordance with established provisions, objectives, and policies in order to achieve institutional goals effectively.

Villages meet the criteria of a formal structure, possessing offices, positions, and delegated programs. Villages have a village head, village apparatus, and village deliberative body to carry out their activities and functions. They are subject to oversight and operate within a framework of rules and regulations. Villages are under the supervision of both city/district governments and the central government. They are guided by a complex set of regulations, including national laws, regional bylaws, and local ordinances. By meeting the above criteria, villages can essentially be classified as formal structures

The application of e-Gov programs are influenced by various factors. The management capacity has a pivotal function in the performance of e-Gov. Strategic planning, decision-making, staff placement, leadership, performance management, leadership, and resources all play a role.[35] In Jordan, the application of e-Gov is confronted with challenges related to local government characteristics, socio-economic context, and the dynamics of technological infrastructure.[36] The primary challenges to e-Gov as an information system are categorized into five core aspects: (1) information technology, (2) information

[34] Roisatul Ainiyah, Shokiful Burhan, M. Firman Ardiansyah, and Dhyan Putri Fidanti, "Pengembangan Desa Digital Sebagai Upaya Mengangkat Potensi Lokal Desa Karangrejo," *JADM* 2, no. 2 (2021): 573.

[35] Kaifeng Yang and Seung Yong Rho, "E-Government for Better Performance: Promises, Realities, and Challenges," *International Journal of Public Administration* 30, no. 11 (2007): 1197. See too, Anak Agung Gde and Satia Utama, "The Implementation of E-Government in Indonesia," *International Journal of Research in Business and Social Science (2147- 4478)* 9, no. 7 (2020): 193.

[36] Claudio Ciborra, "Interpreting E-Government and Development: Efficiency, Transparency or Governance at a Distance?" *Information Technology and People* 18, no. 3 (2005): 260.

and data, (3) legal and regulatory, (4) institutional and environmental, and (5) organizational and managerial.[37]

The implementation of e-government programs are influenced by various aspects. Success elements for e-Gov include economic and political contexts, technical infrastructure, leadership commitment, clear policy visions (such as data integration and bureaucratic reform), strategic priorities, stakeholder involvement, user needs (like accessibility, participation, and data privacy), resource management (budgets and project oversight), inter-agency collaboration (with accountability and evaluation mechanisms), and IT maturity levels.[38] These factors must be considered by organizations implementing e-Gov. In this regard, village governments, as part of the bureaucracy, cannot be separated from the implementation of e-government.[39]

According to institutional legitimacy theory, villages will adapt to their environment, a concept Meyer and Rowan refer to as institutional isomorphism. They will align themselves with programs from the central and local governments. This demonstrates the first proposition of Meyer and Rowan that organizations will adapt to rationalized institutional rules. Referring to the second proposition of Meyer and Rowan, the more modern a society, the more extensive its institutional framework. It cannot be denied that there is a discrepancy in the modernization of Indonesian villages (Table 2), so the complexity of the institutional framework also varies. Rationalized institutions may deviate or even fail when faced with indigenous village communities that still have strong traditional values and tend to reject modernization, such as in Kampung Naga, Desa Adat Ammatoa, Baduy village, and Kampung Cireundeu.

The third proposition suggests that when villages adopting regulations and policies from central and local governments, they will receive more resources from the central government. The government will provide support and facilities for the realization of e-Gov in villages. They will also receive supervision and control from the central and local governments. Furthermore, the fourth proposition states that formal organizations are decoupled from activities and from one another and from activity. Even though the initial goal is digital services, the ability to provide manual services when needed demonstrates the adaptability of e-Gov. This flexibility aligns with the fifth

[37] J. Ramón Gil-García and Theresa A. Pardo, "E-Government Success Factors: Mapping Practical Tools to Theoretical Foundations," *Government Information Quarterly* 22, no. 2 (2005): 189.

[38] Sharon S. Dawes, Theresa A. Pardo, Stephanie Simon, Anthony M. Cresswell, Mark F. LaVigne, David F. Andersen, and Peter A. Bloniarz, *Making Smart IT Choices Understanding Value and Risk in Government IT Investments* (2004), www.ctg.albany.edu.

[39] Abdul Mateen Samsor, "Challenges and Prospects of E-Government Implementation in Afghanistan," *International Trade, Politics and Development* 5, no. 1 (2021): 57. See too, Novita Umi Nurhidayah, "Pengembangan E-Government Melalui SItus Web di Desa Bulakan Kabupaten Pemalang," *Journal of Politics and Government Studies* 13, no. 1 (2023): 262.

proposition, showcasing the government's commitment to efficient public service delivery.

Meyer and Rowan's sixth proposition highlights the tendency of organizations to minimize external oversight. In the situation of e-Gov implementation, the central government's center on providing support and recognition, such as the "Best Digital Village" award, aligns with Meyer and Rowan's concept of maintaining categorical relationships within bureaucracies. This approach aims to foster cooperation and avoid excessive control.

Referring to the theory of institutional legitimacy, there are several challenges faced by villages in implementing e-Gov readiness.[40] Firstly, Meyer states that institutional structures are subject to control and oversight by administrative, legislative, and judicial bodies through the conception and interpretation of "legal mandates" (rules of practice). This control can create pressure on villages to implement e-government. On the other hand, many villages in Indonesia, especially remote ones, still struggle with a lack of basic infrastructure, including stable internet connections, electricity, and computers.[41] The internet facilitates transformation away from the classic bureaucratic framework (emphasizing standardization, departmentalization, and efficiency in costs) into e-government, which advances collaborative networks, outward engagement, and customer orientation.[42] A 2023 report by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration revealed that 2,881 Indonesian villages lack internet access, particularly those in remote and inaccessible areas.[43] APJII identified 1,020 villages requiring internet connectivity, with 556 still pending connection.[44] Additionally, the Secretary of the Directorate General of Village Governance highlighted that approximately 12,000 villages, especially in eastern and mountainous regions, are without both internet and electricity.[45] The lack of

[40] Amani M. Gharib, Mark Palmer, and Min Zhang, "Maintaining Legitimacy: An Institutional Cooptative Analysis of a Green Technology Innovation Scheme Crisis," *Innovation* 26, no. 2 (April 2024): 281.

[41] Roisatul Ainiyah, Shokiful Burhan, M. Firman Ardiansyah, and Dhyan Putri Fidanti, "Pengembangan Desa Digital Sebagai Upaya Mengangkat Potensi Lokal Desa Karangrejo," *JADM* 2, no. 2 (2021): 578.

[42] Alfred Tat and Kei Ho, "Reinventing Local Governments and the E-Government Initiative," in *Public Administration Review* 62, no. 4 (2002): 44.

[43] Achmad Fikyansyah, "2.881 Desa Di Indonesia Masih Belum Punya Akses Internet," *Time Indonesia*, May 1, 2023. https://timesindonesia.co.id/tekno/455194/2881-desa-di-indonesia-masih-belum-punya-akses-internet. Accessed on January 23, 2026.

[44] Lazuardhi Utama, "556 Desa Di Indonesia Belum Tersentuh Internet," *VIVA.Co.Id,* September 16, 2024. https://www.viva.co.id/digital/digilife/1752808-556-desa-di-indonesia-belum-tersentuh-internet. Accessed on January 23, 2026.

[45] Devita Savitri, "12 Ribu Desa Belum Terjangkau Internet Dan Listrik, Bagaimana e-Voting Dilakukan?" *Detik.Com*, March 19, 2024. https://www.detik.com/edu/detikpedia/d-7249828/12-ribu-desa-belum-terjangkau-internet-dan-listrik-bagaimana-e-voting-dilakukan. Accessed on January 23, 2026.

theoretical and practical knowledge among village officials is a main challange to the effective realization of e-government. Limited IT skills and a lack of confidence in managing e-government systems often lead to suboptimal performance. As illustrated by the case of Teluk Pandan District, capacity constraints at the village level can result in citizen dissatisfaction.[46]

Secondly, e-Gov systems are often adopted as a symbolic gesture to comply with national standards rather than as a practical tool to improve service delivery (Symbolic Practice or Myth and Ceremony).[47] As a result, e-government systems implemented merely as formalities tend to be underutilized by both officials and the public. This symbolic implementation is often characterized by a lack of understanding, limited resources, and weak sustainability.[48] The realization of e-Gov has not been optimal due to a lack of socialization, low public participation, and limited human resources and adequate information technology infrastructure.[49]

Thirdly, the obstacles posed by cultural resistance and a predisposition towards traditional practices significantly impede the introduction of e-government in rural areas. In Indonesian villages, people are more comfortable with manual processes and face-to-face interactions, which are considered traditional values. The informal nature of bureaucratic processes common in many villages, coupled with the limited levels of digital literacy, makes the transition to more formalized and technology-based systems difficult. Those village communities with poor knowledge of technology feel that e-Gov services are quite alien to them. In many villages, public services based on social relationships are still very strong. The adoption of e-Gov, which reduces direct interaction, is sometimes considered to neglect cultural and social values.[50]

Table 2. Examples of Indonesian Traditional Villages Resisting Modernization

Village	Description
Naga Village, Neglasari Village, Salawu District, Tasikmalaya Regency.	The community resists modernization by refusing to use electricity and the internet, choosing to preserve their

[46] Hiro Isman, *Village Government Capacity in Management of Electronic Government in Teluk Pandan District, Pesawaran Regency* (Lampung: Fakultas Ilmu Sosial dan Ilmu Politik Universitas Lampung, 2019), 23.

[47] Pamela S. Tolbert and Lynn G. Zucker, *The Institutionalization of Institutional Theory*, ed. In S. Clegg, C. Hardy, and W. Nord (London: SAGE, 1996), 98.

[48] Novita Umi Nurhidayah, "Pengembangan E-Government Melalui SItus Web di Desa Bulakan Kabupaten Pemalang," *Journal of Politics and Government Studies* 13, no. 1 (2023): 260.

[49] Mariam and Imanudin Kudus, "Analisis Penerapan Electronic Government (e-Gov) Di Desa Sekarwangi Kecamatan Soreang Kabupaten Bandung," *Jurnal Ilmiah "Neo Politea" FISIP Universitas Al-Ghifari* 3 (2022): 42.

[50] Paul J. DiMaggio and Walter W. Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," *American Sociological Review* 48, no. 2 (1983): 147.

	ancestral traditions.
Indigenous village of Ammatoa, Tana Towa, Kajang District, Bulukumba Regency, Sulawesi Selatan	The community still lives a traditional lifestyle without electricity or electronic devices, adhering to their traditions and rejecting the use of the internet.
Kampung Gedong, Belinyu District, Bangka Regency	It is a traditional village with houses over 100 years old and no internet access.
Baduy Village, Lebak, Banten	The community lives without electricity or the internet, preserving their traditions and natural way of life.
Indigenous village of Kajang tribe, Bulukumba, Sulawesi Selatan	The traditional society lives without internet and electricity
Rantau Kermas Village, Merangin, Jambi	Isolated for three decades, this village remains off the grid, with residents having to journey long distances to access the internet.
The Inner Baduy Tribe Traditional Village, Lebak, Banten	Famous for its traditional lifestyle without electricity and no modern technology
Kampung Cireundeu, Bandung, West Java	the community has resisted modernization, choosing to uphold their ancestral customs

Fourth, the incompatibility of the system and local needs. E-gov projects often ignore local contexts, rendering them useless. Villages that lack internet access or lag in digital literacy can hardly harness e-government services.[51] One of the main challenges is the gap between system design and local needs. This makes the project ineffective due to the neglect of cultural context, limited infrastructure, and digital literacy gap in rural communities. In addition, there is a gap in internet access throughout remote areas of Indonesia, where many villages rely on limited connectivity, thus hindering the use of digital services such as OSS or e-Procurement that have been discussed earlier.[52]

Fifth, the challenge of achieving substantial legitimacy. The implementation of e-gov is an external requirement, therefore its

[51] Abdul Mateen Samsor, "Challenges and Prospects of E-Government Implementation in Afghanistan," *International Trade, Politics and Development* 5, no. 1 (2021): 58. See too, Anak Agung Gde and Satia Utama, "The Implementation of E-Government in Indonesia," *International Journal of Research in Business and Social Science (2147- 4478)* 9, no. 7 (2020): 11.

[52] Roisatul Ainiyah, Shokiful Burhan, M. Firman Ardiansyah, and Dhyan Putri Fidanti, "Pengembangan Desa Digital Sebagai Upaya Mengangkat Potensi Lokal Desa Karangrejo," *JADM* 2, no. 2 (2021): 579.

implementation prioritizes a symbolic rather than substantive approach. The implementation of e-gov external pressure often fails to meet the needs of local communities. Substantive legitimacy is difficult to achieve because the system adopted only aims to gain recognition. Without continuous support from the central government, many villages struggling to maintain the operational sustainability of the implemented e-Gov system will face problems. In addition, the evaluation of village-level e-Gov systems often focuses only on compliance, ignoring whether the system actually benefits the community. In addition, evaluation frameworks that emphasize procedural adherence to outcome-based assessments exacerbate this legitimacy deficit, ignoring the metrics of community benefit and participatory engagement that are essential for the transition from traditional bureaucratic paradigms to inclusive e-Gov models. Addressing this problem requires policy reforms that foster substantial legitimacy through local adaptation and sustained stakeholder engagement.

D. Conclusion

This study critically examines how institutional legitimacy shapes the implementation of e-Gov in Indonesian villages through the theoretical lens of Meyer and Rowan. These findings reveal that, first, the adoption of village e-Gov aims more to seek legitimacy than functional needs. Second, the separation between formal structures and actual practice emerges as a pervasive pattern. Websites and apps are created to meet reporting obligations, but public services continue to operate through manual channels. This strategic separation allows the village to maintain external legitimacy while maintaining operational flexibility that suits local constraints. Third, there are five challenges that hinder substantive implementation: (1) external pressures without internal readiness; (2) symbolic compliance with functional utilization; (3) cultural resistance to technological change; (4) the mismatch between the standard system and the diverse local realities; and (5) difficulty in achieving substantive legitimacy beyond ceremonial adoption. This study contributes to institutional theory by showing that in resource-constrained and culturally diverse rural settings, isomorphism results in ceremonial adoption rather than meaningful transformation. Without addressing structural, cultural and capacity-related barriers, e-Gov risks remaining a reform ritual, a myth and an institutional conformity ceremony, rather than a transformative force for rural governance.

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