



LEGAL AND INSTITUTIONAL BARRIERS TO DIGITAL INNOVATION IN LOCAL GOVERNMENT

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ABSTRACT

Digital transformation is widely promoted as a pathway to more efficient, integrated, and accountable public service delivery. Yet in many local governments, digital reform produces visible administrative change without fundamentally altering how services are organized and delivered. This article examines why digital service innovation remains shallow at the subnational level despite strong national reform pressures. Drawing on a qualitative multiple-case study of selected local governments in West Java, Indonesia, the study investigates how digital reform is translated into everyday bureaucratic practice. Document analysis covered local regulations, service SOPs, SPBE evaluation reports, digital transformation plans, internal monitoring documents, meeting records, and innovation-related materials. Fieldwork was conducted from May to October 2025, generating 22 interviews and reviewing 32 documents across the three cases. The findings show that shallow digital transformation is produced by the interaction of institutional inertia, bureaucratic resistance, fragmented coordination, parallel manual-digital practices, and leadership discontinuity. Rather than generating substantive service redesign, these conditions encourage local governments to prioritize administratively visible forms of compliance, including applications, dashboards, and reports. The article introduces compliance theatre, explaining how digital reform prioritizes administrative legitimacy over substantive change. The article contributes to highlighting organizational barriers and the need to evaluate actual use, integration, and service experience.

1. Introduction

Digital transformation has become central to public administration reform, driven by technological advances and public expectations for faster, accessible, integrated, and accountable services. The UN E-Government Survey 2024 highlights progress through digital infrastructure and data integration, while the

OECD Digital Government Index 2023 emphasizes strategic leadership, interagency coordination, and citizen-centred governance. Successful digitalization requires organizational integration beyond technology adoption, strengthening decision-making and institutional coordination.¹

In Indonesia, digital transformation is institutionalized through the Electronic-Based Government System (*Sistem Pemerintahan Berbasis Elektronik/SPBE*), government data integration, and public service digitalization.² Local governments play a pivotal role as citizens' primary interaction point with the state. National progress is reflected in the SPBE Index increase from 2.79 (2023) to 3.12 (2024), institutions achieving "Excellent" rising from 24 to 48, and SP4N-LAPOR! processing over 2.69 million reports across 546 local governments, demonstrating nationwide administrative reform.

Digital transformation in the public sector has been widely explained through institutional theory, street-level bureaucracy, and digital government perspectives. Institutional theory argues that organizations often adopt reforms to gain legitimacy in response to external pressures rather than solely to improve efficiency. Meanwhile, the street-level bureaucracy perspective emphasizes that public officials actively interpret and adapt policy implementation according to organizational routines and perceived administrative risks.³ Recent digital government studies argue that successful digital transformation requires more than the adoption of digital technologies; it also depends on process redesign, organizational integration, and leadership commitment.⁴ However, existing studies have paid limited attention to explaining why local governments often appear successful in fulfilling digital reform requirements while substantive changes in service delivery remain limited. This gap motivates the present study, which develops the concept of compliance theatre to explain how digital reform may function primarily as a performance of administrative compliance rather than substantive organizational transformation.

¹ Olusoyi Richard Ashaye, and Zahir Irani., The role of stakeholders in the effective use of e-government resources in public services, *International Journal of Information Management* Vol.49, no.1, 2019, page.270. See too, Antonio Cordella, and Andrea Paletti., Government as a platform, orchestration, and public value creation: The Italian case, *Government Information Quarterly*, Vol.36, no.4, 2019, page.101409; Eko Priyo Purnomo, Ramdani Ramdani, Ahmad Suleiman, Nurmandi, A., and Zuly Qodir., E-government implementation and institutional factors in Indonesian local government: A multi-case analysis, *Journal of Information Technology & Politics*, Vol.19, no.2, 2022, page.221.

² Ines Merge, Noella Edelmann, and Nathalie Haug., Defining digital transformation: Results from expert interviews, *Government Information Quarterly*, Vol.36, no.4, 2019, page.101385. See too, Mette Strange Noesgaard, Jeppe Agger Nielsen, Tina Blegind Jensen, and Lars Mathiassen., Same but different: Variations in reactions to digital transformation within an organizational field, *Journal of the Association for Information Systems*, Vol.24, no.1, 2023, page.14.

³ Maximilian L. Nagel., The challenge of balancing innovation and tradition in the public sector: The role of street-level bureaucrats in digital transformation, *Administration & Society* Vol.57, no.1, 2025, page.158. See too, Ainal Mardhiah, Rizanizarli Rizanizarli, Iskandar A. Gani, Sri Walny Rahayu, and Mohammad Nasr Khater, The Femicide in Indonesia: Critical Analysis and Innovative Legal Reconstruction, *Jurnal Hukum* Vol.42, no.1, 2026, page.147.

⁴ Ines Merge, Noella Edelmann, and Nathalie Haug., Defining digital transformation: Results from expert interviews, *Government Information Quarterly*, Vol.36, no.4, 2019, page.101386.

Despite these advances, improvements in digital infrastructure and national indicators have not produced consistent implementation quality across local governments. The 2024 Indonesian Ombudsman assessment found that while most provincial, municipal, and regency governments achieved Green Zone status, 79 of 587 evaluated governments remained in the Yellow or Red Zones, indicating persistent disparities in public service quality. This uneven performance suggests that technological progress alone is insufficient to ensure successful digital transformation. The literature similarly highlights that barriers to digital government extend beyond infrastructure, encompassing organizational culture, institutional coordination, and structural constraints.⁵ Public-sector reforms therefore depend on governments' capacity to navigate complex organizational environments rather than merely expanding digital systems.⁶

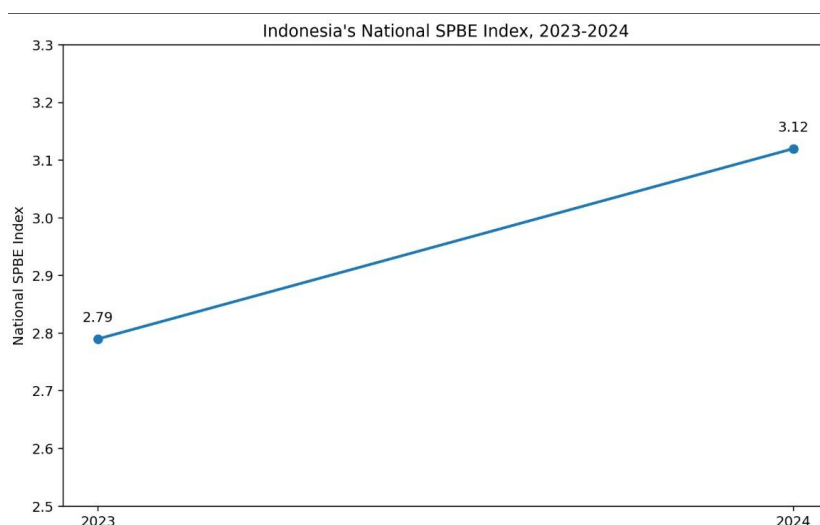


Figure 1. Indonesia's National SPBE Index, 2023–2024
Source: Ministry of PANRB, SPBE Evaluation Results 2023

Although policy pressure for digital transformation has intensified, implementation across local governments remains uneven. Digital applications often coexist with legacy procedures, requiring physical documents and manual workflows. Consequently, digitalization becomes an additional administrative layer rather than a means of simplifying processes or improving service quality. This creates a paradox where digital platforms and performance indicators suggest progress, while bureaucratic routines remain unchanged. These challenges reflect organizational resistance, authority structures, and entrenched institutional

⁵ Jean Damascene Twizeyimana, and Annika Andersson., The public value of E-Government—A literature review, *Government Information Quarterly*, Vol.36, no.2, 2019, page.169.

⁶ Abhijit Banerjee, Esther Duflo, Clement Imbert, Santhosh Mathew, and Rohini Pande., E-governance, accountability, and leakage in public programs: Experimental evidence from a financial management reform in India, *American Economic Journal: Applied Economics*, Vol.12, no.4, 2020, page.39. See too, Mary K. Feeney, Federica Fusi, Leonor Camarena, and Fengxiu Zhang., Towards more digital cities? Change in technology use and perceptions across small and medium-sized US cities, *Local Government Studies*, Vol.46, no.5, 2020, page.822; Bernd W. Wirtz, Jan C. Weyerer, and Carolin Geyer., Artificial intelligence and the public sector—applications and challenges, *International Journal of Public Administration*, Vol.42, no.7, 2019, page.597.

practices beyond technology adoption.

Prior studies have identified barriers such as weak infrastructure, limited digital skills, insufficient funding, poor system interoperability, and unequal regional connectivity. While these constraints are significant, focusing solely on technical and managerial issues overlooks deeper organizational dynamics. Digital innovation is embedded within hierarchical bureaucracies characterized by risk-averse cultures, fragmented authority, and accountability systems that emphasize procedural compliance over substantive outcomes.⁷ In such environments, technology is often integrated into existing routines rather than transforming them. Consequently, implementation challenges reflect not only capacity limitations but also institutional structures that shape how innovation is adopted, interpreted, and sustained.

This gap highlights a critical issue in literature. Few studies have examined how digital reform pressures encourage symbolic compliance rather than genuine organizational change. Instead of resisting reform, public organizations may demonstrate conformity by developing digital platforms, producing performance indicators, and generating documentation that signals modernization while leaving service practices intact.⁸ This helps explain why digital reforms may appear successful at the formal level but yield limited improvements in citizen experience. Although institutional theory and organizational legitimacy offer useful insights into ceremonial adoption, their application to digital service innovation in local government remains underdeveloped. Therefore, research needs to move beyond identifying implementation barriers and instead examine the mechanisms through which digital reform becomes symbolic administrative performance rather than substantive transformation.

⁷ Virginia Braun, Victoria Clarke, Elicia Boulton, Louise Davey, and Charlotte McEvoy., The online survey as a qualitative research tool, *International Journal of Social Research Methodology*, Vol.24, no.6, 2021, page.654. See too, Ines Mergel, Helen Dickinson, Jari Stenvall, and Mila Gasco., Implementing AI in the public sector, *Public Management Review*, 2024, page.11; Joshua Newman, Michael Mintrom, and Deirdre O'Neill., Digital technologies, artificial intelligence, and bureaucratic transformation, *Futures*, Vol.136, 2022, page.102886; Christopher Wilson, and Ines Mergel., Overcoming barriers to digital government: Mapping the strategies of digital champions, *Government Information Quarterly*, Vol.39, no.2, 2022, page.101681.

⁸ Bettina Distel, and Ida Lindgren., A matter of perspective: Conceptualizing the role of citizens in E-government based on value positions, *Government Information Quarterly*, Vol.40, no.4, 2023, page.101837. See too, Aldri Frinaldi, Boni Saputra, Muhamad Ali Embi, Dedi Kusuma Habibie, and Fenni Hashanah., Mediation effect of job satisfaction: Work motivation and e-government on service quality in the government of Aceh Singkil, Indonesia, *Journal of Public and Nonprofit Affairs*, Vol.9, no.3, 2023, page.337; Oliver Neumann, Pascale-Catherine Kirklies, and Carina Schott., Adopting agile in government: A comparative case study, *Public Management Review*, Vol.26, no.12, 2024, page.3692; Jeppe Agger Nielsen, Kasper Trolle Elmholt, and Mette Strange Noesgaard., Leading digital transformation: A narrative perspective, *Public Administration Review*, Vol.84, no.4, 2024, page.591.

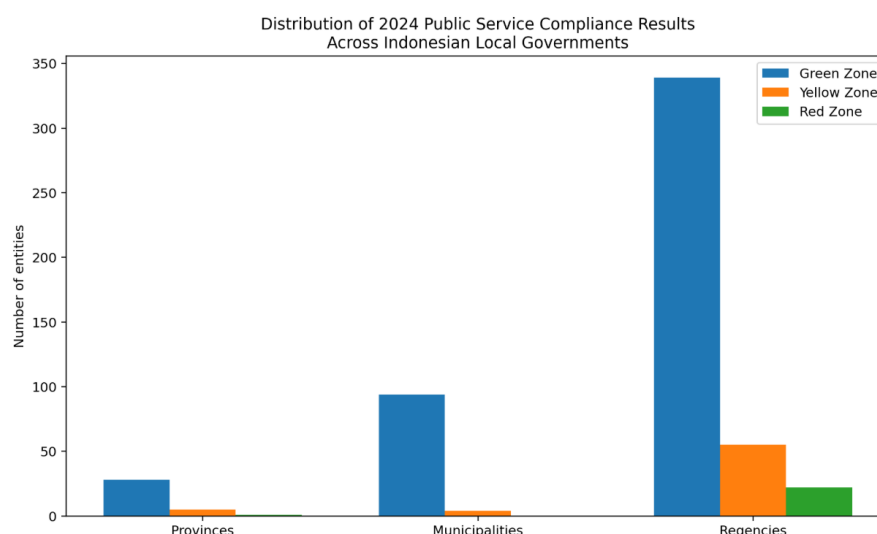


Figure 2. Distribution of 2024 public service compliance results across Indonesian local governments

Source: Ombudsman RI, 2024

Digital transformation has become central to Indonesian public administration reform through SPBE, data integration, and digital public services. The SPBE Index increased from 2.79 in 2023 to 3.12 in 2024, while institutions receiving the “Excellent” predicate rose from 24 to 48. SP4N-LAPOR! processed over 2.69 million reports across 546 local governments. However, uneven Ombudsman assessments in 2024 reveal persistent disparities, with digital applications still coexisting with manual procedures and conventional bureaucracy. Despite these achievements, implementation quality remains uneven. The 2024 Indonesian Ombudsman assessment found substantial disparities in public service performance among provincial, municipal, and regency governments, indicating that digitalization has not produced uniform administrative transformation.

Existing research explains these implementation gaps through technical and managerial constraints, including inadequate infrastructure, limited human resource capacity, budgetary shortages, and weak interoperability. While these factors remain important, they insufficiently explain why similar policy mandates produce different implementation outcomes. Recent scholarship instead emphasizes the roles of organizational coordination, institutional logics, bureaucratic culture, and the capacity to translate reform pressures into substantive change. Accordingly, this study examines how bureaucratic resistance and institutional inertia constrain digital service innovation in Indonesian local governments, arguing that the principal challenge lies not in the absence of technology but in organizational conditions that transform digital reform into symbolic compliance rather than genuine institutional transformation.

Based on these issues, this study addresses three research questions:

1. Why does digital innovation remain shallow despite increasing digital reform policies?
2. How do bureaucratic resistance and institutional inertia shape digital transformation in local governments?

3. How does the interaction of these organizational conditions produce what this study conceptualizes as compliance theatre?

This study conceptualizes digital service innovation stagnation in local government as the interaction of institutional inertia, bureaucratic resistance, technological limitations, coordination fragmentation, and leadership turnover. These factors preserve established procedures, discourage organizational change, weaken technological capacity, obstruct service integration, and undermine policy continuity, particularly when digital initiatives depend on individual leaders' commitment and shifting institutional priorities.

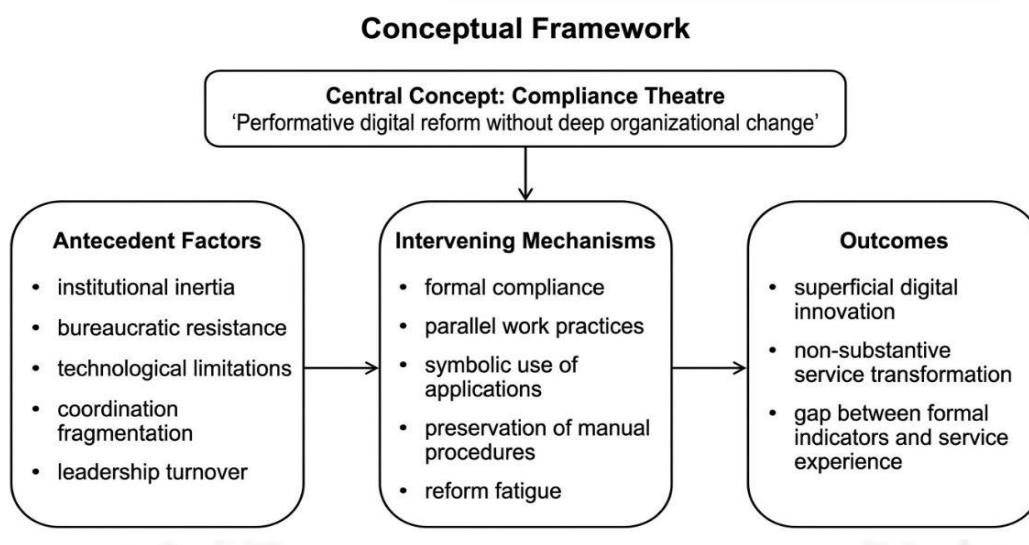


Figure 3. Conceptual Framework

These factors then operate through several mechanisms, including formal implementation, parallel work practices, symbolic use of applications, preservation procedure manuals, and renewal fatigue. Organizations can build applications, draft policy documents, and meet reform indicators, but without substantively changing core service processes. Digital systems operate alongside manual procedures, applications serve more as symbols of administrative modernization than instruments of transformation, and officials experience fatigue with repetitive change agendas without truly perceived benefits. This series of processes results in shallow digital innovation, unsubstantial service transformation, and a mix of formal indicators and citizen service experiences. Compliance theater is positioned as a central concept to explain situations where external pressures meet an organization's unwillingness or inability to change internal routines, resulting in the digitalization of reforms appearing as compliance performance that appears administratively progressive but remains operationally limited.

2. Research Methods

This study employed a qualitative multiple-case study design to examine the barriers to digital service innovation in local government. The design was selected because the study seeks to explain how digital reform is interpreted, implemented, and constrained in everyday bureaucratic practice rather than to test statistical relationships among variables. A multiple-case approach makes it possible to compare recurring patterns across settings while also identifying context-specific conditions that shape the depth, continuity, and outcomes of digital reform.

The study is informed by an interpretivist perspective, which treats organizational reality as socially produced through institutional arrangements, bureaucratic routines, leadership dynamics, and actors' interpretations of reform. From this perspective, digital innovation is not approached merely as a technical intervention, but as an organizational process embedded in administrative routines, accountability structures, power relations, and local governance contexts. This design is therefore appropriate for tracing how formal digital reform may coexist with limited substantive change in service delivery.

Fieldwork was conducted in selected local governments in West Java, Indonesia. Cases were selected through purposive sampling to capture variation in digital advancement, institutional capacity, leadership commitment, and administrative context. Three cases were examined, representing relatively advanced, intermediate, and constrained digital implementation environments. The purpose was analytical comparison rather than statistical representativeness, enabling the study to identify recurring mechanisms and context-specific barriers affecting digital service innovation.

The study involved 13 key informants selected through purposive sampling, supplemented by snowball sampling where necessary. Participants included structural officials, IT/SPBE personnel, service leaders, frontline staff, and external actors. These informants provided strategic, technical, operational, and user-oriented perspectives on digital reform, coordination, and administrative practices. Confidentiality was maintained by assigning identification codes to informants and anonymizing their identities in the analysis and reporting.

Data were collected through semi-structured in-depth interviews, field observation, and document analysis. Interviews explored digital reform priorities, implementation barriers, inter-unit coordination, leadership support, administrative risk, manual workarounds, and compliance practices. Observations examined service counters, verification processes, complaint handling, and back-office workflows to assess whether digital systems had substantively changed service delivery. Document analysis covered local regulations, service SOPs, SPBE evaluation reports, digital transformation plans, internal monitoring documents, meeting records, and innovation-related materials. Fieldwork was conducted from May to October 2025, generating 22 interviews and reviewing 32 documents across the three cases.

Data were analyzed using thematic analysis through familiarization, initial coding, thematic categorization, theoretical interpretation, and cross-case comparison. Both deductive and inductive coding strategies were applied. Deductive codes

reflected the conceptual framework, including institutional inertia, bureaucratic resistance, technological limitations, coordination fragmentation, leadership discontinuity, formal compliance, and parallel practices. Inductive coding captured emerging patterns, including compliance theatre. Cross-case comparison examined how similar reform pressures produced different implementation outcomes under varying institutional conditions.

Trustworthiness was strengthened through source and method triangulation, member checking, audit trail documentation, and researcher reflexivity. Ethical procedures included informed consent, voluntary participation, anonymization, and protection of participants from professional or administrative risks.

3. Results and Discussion

3.1. The Regulatory-Institutional Gap in Local Government Digital Transformation

The findings indicate that service digitalization in local government is more often unfolded as a project of administrative compliance than as an agenda of organizational change. Reform pressures from above are undeniably strong, especially through SPBE evaluations, performance targets, reporting requirements, and broader expectations of bureaucratic modernization. Yet these pressures are not automatically translated into a reconfiguration of core service processes. What stands out more clearly is the organizational tendency to ensure that formal reform indicators are fulfilled, supporting documents are available, and digital artefacts can be displayed as evidence of progress. At this stage, what changes first is not the underlying logic of work, but the administrative surface of the organization.

The findings indicate that service digitalization in local government more often unfolds as a project of administrative compliance than as an agenda of organizational change. Reform pressures from above are strong, especially through SPBE evaluation, performance targets, reporting requirements, and broader expectations of bureaucratic modernization. Yet these pressures are not automatically translated into a reconfiguration of core service processes. What stands out more clearly is the organizational tendency to ensure that formal reform indicators are fulfilled, supporting documents are available, and digital artefacts can be displayed as evidence of progress. Across the cases, what changes first is not the underlying logic of work, but the administrative surface of the organization.

This pattern suggests that institutional rigidity operates not as an explicit rejection of reform, but as a filtering mechanism.⁹ Organizations accept digitalization demands to the extent that they can be absorbed into existing structures without deeply unsettling long-established routines. Digitalization is more readily expressed through applications, dashboards, guidelines, or new working units than through procedural simplification, service integration, and the redistribution of

⁹ Justine Marienfeldt, Liz Marla Wehmeier, and Sabine Kuhlmann., Top-down or bottom-up digital transformation? A comparison of institutional changes and outcomes, *Public Money & Management*, Vol.45, no.5, 2025, page.458.

authority across functions. A bureaucracy grounded in procedural stability is more likely to accept visible change than transformation that requires abandoning administrative habits long regarded as safe.

“Administratively, we are required to demonstrate progress in digitalization, but at the operational level many processes still cannot be detached from the old system.” (PS-01, senior official, Case A, interview, May 2025)

This quotation captures the separation between the sphere of legitimacy and the sphere of operations. In the first, organizations are expected to appear aligned with reform. In the second, they continue to function according to older logics considered more controllable. This distinction helps explain why digitalization often remains administratively visible but operationally shallow.

The study also finds that bureaucratic resistance constitutes a decisive barrier, particularly because digitalization is perceived as a new source of uncertainty in a work environment highly sensitive to administrative error. Public officials do not always view digital innovation as a means of simplification. It is often seen instead as a change that may increase exposure to audits, narrow tolerance for mistakes, and reduce control over work processes. In a bureaucracy where procedural compliance is treated as the principal marker of administrative security, technological change is readily interpreted as a risk to be managed cautiously rather than as an opportunity to be immediately embraced.

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The resistance that emerges is subtle yet effective. It appears in the reluctance to abandon older procedures, the tendency to postpone full reliance on digital systems, and the preference for work patterns already proven safe in administrative terms. This suggests that resistance is not simply a matter of anti-change attitudes, but is tied to how bureaucrats understand the relationship among innovation, responsibility, and sanction.

“If something goes wrong in the system, the first people examined are usually the lower-level implementers. That is why we feel safer if the manual stages are still maintained.” (FL-02, administrative verifier, Case B, interview, June 2025)

This quotation reveals the micro-foundations of bureaucratic resistance. The issue is not only whether the system works technically, but what it means for the implementer when a problem occurs. Under such conditions, retaining manual

¹⁰ Albert Meijer., Public innovation capacity: Developing and testing a self-assessment survey instrument, *International Journal of Public Administration*, Vol.42, no.8, 2021, page.617.

stages becomes a protective strategy rather than a mere habit. These findings deepen the argument developed in the street-level bureaucracy perspective. Discretion does not disappear once technology is introduced.¹¹ It shifts into new forms, including decisions about how far the system can be trusted, when manual procedures should still be used, and how services should be adjusted to remain safe for both the organization and its personnel. Resistance to digitalization cannot, on that basis, be reduced to low digital capacity. It must be read as a response to the restructuring of administrative control brought about by technology. As long as organizations cannot ensure that the digital transition does not impose disproportionate risks on implementers, resistance will continue to function as a reasonable mechanism of adaptation.

Institutional theory explains why public organizations often respond to reform pressures by adopting formal structures without fundamentally changing their core practices. Organizations frequently pursue legitimacy by demonstrating conformity with external expectations rather than improving organizational efficiency.¹² This tendency is reinforced through institutional isomorphism, whereby organizations adapt to coercive, normative, and mimetic pressures arising from regulations, professional standards, and the imitation of successful organizations.¹³ In local governments, these pressures encourage the adoption of digital systems as evidence of modernization, although formal compliance does not always lead to substantive organizational transformation. Instead, organizational inertia preserves established routines, authority structures, and administrative practices, particularly in environments characterized by procedural accountability and bureaucratic stability.¹⁴

Resistance to digital transformation is further explained through bureaucratic politics and street-level bureaucracy. Because digital innovation reshapes information flows, authority, and work procedures, it often alters existing organizational power relations, prompting resistance from actors seeking to

¹¹ Dani Setiawan, Setiawan, H. A., and Nugroho, R. D., Factors influencing e-government implementation in local government of Indonesia, *International Journal of Electrical and Computer Engineering*, Vol.12, no.3, 2022, page.2719.

¹² Raluca Bunduchi, Aizhan Tursunbayeva, and Claudia Pagliari., Coping with institutional complexity: Intersecting logics and dissonant visions in a nation-wide healthcare IT implementation project, *Information Technology & People*, Vol.33, no.1, 2020, page.312. See too, Mila Gasco-Hernandez, Greta Nasi, Maria Cucciniello, and Alexander M. Hiedemann., The role of organizational capacity to foster digital transformation in local governments: The case of three European smart cities, *Urban Governance*, Vol.2, no.2, 2022; page.246.

¹³ Ben Epstein., Two decades of e-government diffusion among local governments in the United States, *Government Information Quarterly*, Vol.39, no.2, 2022, page.101665. See too, Joshua Newman, Michael Mintrom, and Deirdre O'Neill., Digital technologies, artificial intelligence, and bureaucratic transformation, *Futures*, Vol.136, 2022, page.102887.

¹⁴ Iniobong Enang, Darinka Asenova, and Stephen J. Bailey., Identifying influencing factors of sustainable public service transformation: A systematic literature review, *International Review of Administrative Sciences*, Vol.88, no.1, 2022, page.258. See too, Seok-Jin Eom, and Jooho Lee., Digital government transformation in turbulent times: Responses, challenges, and future direction, *Government Information Quarterly*, Vol.39, no.2, 2022, page.101690.

preserve established arrangements. Such resistance commonly appears through implementation delays, partial adoption, or the continued use of manual procedures as a means of reducing administrative risk. Street-level bureaucracy emphasizes that frontline officials actively exercise discretion in implementing policy, and digital technologies reshape rather than eliminate this discretion.¹⁵ In local governments, where service delivery depends on coordination across multiple organizational units, digital innovation may also be resisted when system integration or procedural standardization is perceived as reducing organizational autonomy or redistributing authority.¹⁶

3.2. Bureaucratic Resistance, Institutional Inertia, and the Implementation of Digital Governance Regulations

Another highly prominent theme is the persistence of legacy systems as the organization's primary point of reference even after digital systems have been introduced. Field findings show that digitalization does not automatically replace established procedures. Instead, new systems coexist with older mechanisms, resulting in parallel service processes. Applications are used to satisfy digitalization requirements, while physical documents, manual verification, conventional signatures, and separate records remain the principal sources of validation. Rather than simplifying workflows, digitalization often adds another administrative layer.

These parallel work practices suggest that the problem lies not merely in incomplete digitalization, but in the organization's limited ability to detach itself from procedural legacies. Legacy systems are retained because they embody certainty in documentary proof, internal oversight, and workplace security.

"The application already exists, but for certain types of services we still require physical documents because the system is not yet fully stable." (FL-01, frontline officer, Case A, interview, July 2025)

This quotation shows that the presence of an application does not automatically generate organizational trust. Physical documents remain because they are considered safer forms of evidence.

¹⁵ Bader K. AlNuaimi, Sanjay Kumar Singh, Shuang Ren, Pawan Budhwar, and Dmitriy Vorobyev., Mastering digital transformation: The nexus between leadership, agility, and digital strategy, *Journal of Business Research* Vol.145, no.1, 2022; page.648. See too, Richard Heeks., Examining "digital development": The shape of the issue, gaps in current research, and routes forward, *Information Technology for Development*, Vol.25, no.3, 2019, page.399; Ines Mergel, Helen Dickinson, Jari Stenvall, and Mila Gasco., Implementing AI in the public sector, *Public Management Review*, 2024, page.12; Achmad Nurmandi, Hasse Jubba, Zuly Qodir, Eko Priyo Purnomo, and Misran., Digital political parties in Indonesia: A comparative review of Indonesian political parties' digital activities, *Journal of Information Technology & Politics*, Vol.18, no.2, 2021, page.204; Christopher Wilson, and Ines Mergel., Overcoming barriers to digital government: Mapping the strategies of digital champions, *Government Information Quarterly*, Vol.39, no.2, 2022, page.101682.

¹⁶ Virginia Braun, Victoria Clarke, Elicia Boulton, Louise Davey, and Charlotte McEvoy., The online survey as a qualitative research tool, *International Journal of Social Research Methodology*, Vol.24, no.6, 2021, page.656. See too, Anupriya Khan, Satish Krishnan, and Amandeep Dhir., Electronic government and corruption: Systematic literature review, framework, and agenda for future research, *Technological Forecasting and Social Change*, Vol.167, 2021, page.12073.

“Technically, the system is functioning, but not all units use the same data format, so in practice there is still a great deal of manual adjustment.” (IT-02, system administrator, Case B, interview, August 2025)

This quotation further demonstrates that parallel practices are sustained not only by administrative caution but also by technical inconsistency across units, preventing digital processes from functioning as an integrated architecture. From an analytical perspective, these practices illustrate bureaucratic layering, where new elements are added without replacing existing structures. Digitalization appears active on the surface, while service delivery remains burdensome. At this stage, the early contours of compliance theatre become visible, as digital systems are introduced and reported while core processes continue to depend on prior administrative logics.

The findings also show that one of the most serious barriers to digital service innovation lies in the weak organizational capacity to connect initiatives into an integrated service architecture. Many units develop their own applications and digital procedures, yet these developments proceed within separate sectoral logics. Each unit focuses on its own administrative needs rather than an end-to-end service design. Consequently, digitalization produces fragmented stand-alone systems instead of integrated public services.

“The main issue is not the application itself, but the fact that interdepartmental integration has not yet worked. Each unit has its own system, but the data cannot always be shared effectively.” (IT-01, SPBE coordinator, Case A, interview, August 2025)

This quotation demonstrates that the barrier to digitalization extends beyond technology to organizational governance. Technology can only transform services when supported by arrangements that enable coordination across units.

“From the development side, applications can be built according to need, but in many cases the business processes across units have never been agreed upon, so the system ultimately follows the fragmentation that already exists.” (EX-01, external technical consultant, Case B, interview, September 2025)

This perspective reinforces that the challenge is not technical design but the absence of shared business processes. Fragmented coordination therefore reflects the gap between digitizing individual tasks and transforming services as integrated organizational processes.

Another major finding concerns leadership continuity. Many digital initiatives advance because they are driven by committed leaders acting as political sponsors or champions of reform rather than because innovation has become institutionalized. While such leadership accelerates change, innovation becomes fragile when it depends heavily on individuals. Leadership turnover frequently shifts priorities, weakens commitment, or reduces support for ongoing programmes.

“When the previous leader was still in office, this digital programme was continuously pushed forward. Once leadership changed, the focus shifted and the follow-up was no longer as strong as before.” (PL-01, service unit head, Case C, interview, September 2025)

This quotation illustrates that leadership change represents a critical juncture capable of redirecting reform. Digital systems may remain formally in place, while their actual use gradually weakens. The findings therefore indicate that the fragility of digital innovation stems not only from technical limitations or staff resistance but also from weak institutionalization across leadership regimes. As long as digitalization remains dependent on individual commitment, continuity will remain vulnerable.

The most important theme emerging from this study is compliance theatre. This pattern arises when digitalization functions primarily as a representation of reform that can be reported and evaluated without producing deep changes in service practices. Across the cases, local governments possess applications, dashboards, policy documents, and progress reports that create the appearance of active reform. However, operational processes continue to rely heavily on manual procedures, physical verification, informal coordination, and established routines.

“The application and dashboard are already there, and reports are always prepared, but if we look at everyday service processes, many of the core stages still operate much as they did before.” (PS-02, senior official, Case B, interview, October 2025)

This quotation captures the contrast between the administrative visibility of reform and its limited operational depth.

“The service is officially described as digital, but we still have to come in person, bring physical documents, and wait for manual verification just as before.” (EX-02, service user, Case C, interview, October 2025)

The user perspective demonstrates that this gap is experienced not only within bureaucracy but also by citizens. These findings extend the concept of ceremonial adoption into local digital government. Whereas ceremonial adoption explains how organizations adopt formal structures to gain legitimacy, compliance theatre explains how digital reform is staged through visible artefacts such as applications, dashboards, and reports that are easily displayed and evaluated. Bureaucratic systems reward administrative evidence of reform, encouraging organizations to prioritize appearing reformist over becoming substantively reformist.

This concept also integrates the preceding findings into a single explanatory framework. Institutional rigidity encourages formal adaptation rather than deep organizational change. Bureaucratic resistance limits detachment from established routines. Parallel work practices preserve legacy systems, fragmented coordination prevents service integration, and leadership discontinuity undermines institutionalization. When these conditions converge under sustained reform pressure, the outcome is not the absence of digitalization but a form of digitalization that primarily performs compliance. Compliance theatre therefore provides the central explanation for why digital reform can appear successful administratively while remaining limited in operational and substantive terms.

The findings also contribute to the interpretation of Diffusion of Innovation Theory. Innovation adoption is influenced by perceptions of relative advantage, compatibility, complexity, trialability, and observability.¹⁷ The cases indicate that these attributes are interpreted within existing organizational arrangements, rather than operating independently of them. Digital systems may be observable through applications and performance reports, yet their relative advantage may remain uncertain when they increase administrative workload or fail to integrate with other units. Accordingly, digital innovation in local government should be understood as an organizational process involving interpretation, coordination, and institutional adaptation, rather than a linear consequence of policy mandates.¹⁸

Compliance theatre explains how local governments can demonstrate formal digital progress while maintaining limited substantive transformation. Its contribution is to connect organizational conditions, administrative incentives, and practical service outcomes within a single analytical framework. The concept consequently emphasizes that digital government evaluation should examine not only the existence of applications and formal performance indicators, but also process integration, actual system use, continuity, and citizens' service experiences.

3.3. Compliance Theatre as an Explanation of Symbolic Digital Reform

These findings indicate that the stagnation of digital innovation in local government is primarily an institutional rather than a technological problem. Reform pressures encourage local governments to demonstrate compliance through applications, dashboards, policy documents, and performance reports, yet these changes remain largely formal instead of transforming service processes. This pattern supports institutional theory, showing that digital reform is driven not only by efficiency but also by the need to secure legitimacy and appear modern. Organizations selectively adopt visible elements of digitalization while preserving established routines, authority structures, and work processes. Consistent with Mergel et al.,¹⁹ and Crusoe et al., the findings reveal a gap between technological adoption and substantive organizational transformation. To demonstrate that these patterns recur across cases, the study presents a cross-

¹⁷ Yogesh K. Dwivedi, Laurie Hughes, Elvira Ismagilova, Gert Aarts, Crispin Coombs, Tom Crick, Yanqing Duan et al., Artificial Intelligence (AI): Multidisciplinary perspectives on emerging challenges, opportunities, and agenda for research, practice and policy, *International Journal of Information Management*, Vol.57, 2021, page.101994. See too, Nathalie Haug, Sorin Dan, and Ines Mergel., Digitally-induced change in the public sector: A systematic review and research agenda, *Public Management Review*, Vol.26, no.7, 2024, page.1963.

¹⁸ Deborah Agostino, Michela Arnaboldi, and Melisa Diaz Lema., New development: COVID-19 as an accelerator of digital transformation in public service delivery, *Public Money & Management*, Vol.41, no.1, 2021, page.72. See too, Uthayasankar Sivarajah, Vishanth Weerakkody, Paul Waller, Habin Lee, Zahir Irani, Youngseok Choi, Rebecca Morgan, and Yuri Glikman., The role of e-participation and open data in evidence-based policy decision making in local government, *Journal of Organizational Computing and Electronic Commerce*, Vol.26, no.1-2, 2016, page.69.

¹⁹ Ines Merge, Noella Edelmann, and Nathalie Haug., Defining digital transformation: Results from expert interviews, *Government Information Quarterly*, Vol.36, no.4, 2019, page.101385. See too, Nur Khalimatus Sa'diyah, Raden Besse Kartoningrat, and Umi Enggarsasi, Toward a Victim-Oriented Digital Justice Model: Legal Protection for Personal Data Misuse Under the Personal Data Protection Law, *Jurnal Hukum* Vol.42, no.2, 2026, page.302.

case thematic matrix illustrating how institutional, organizational, and leadership-related constraints interact to produce shallow digital transformation.

Case / Local Government	Institutional Inertia	Bureaucratic Resistance	Parallel Practices	Coordination Fragmentation	Leadership Discontinuity	Compliance Theatre
Case A	High. Digital reform is incorporated into existing procedures without substantial redesign of core service processes.	Medium. Resistance appears through cautious implementation and selective use of digital systems.	High. Digital and manual procedures operate simultaneously in most service processes.	Medium. Some inter-unit coordination exists, but system integration remains partial.	Low. Leadership support is relatively stable and reform priorities are maintained.	High. Formal indicators of progress are visible, but substantive service transformation remains limited.
Case B	High. Established administrative routines strongly shape how digital systems are adopted and used.	High. Staff frequently prefer manual procedures due to concerns over accountability and operational risk.	High. Manual verification and physical documentation remain central despite the availability of digital platforms.	High. Units develop and manage systems separately, with weak interoperability and limited shared data use.	Medium. Leadership support exists but is inconsistent across organizational levels.	High. Digital reform is highly visible administratively, yet core service practices show limited change.
Case C	Medium. Some procedural adaptation is	Medium. Resistance is less explicit but	Medium. Certain services are digitalized,	High. Weak coordination across units	High. Leadership turnover	Medium–High. Digital reform is implemented

	visible, but legacy routines continue to shape daily operations.	appears through delayed uptake and partial compliance.	although manual workarounds remain common.	significantly constrains integrated service delivery.	disrupts continuity and weakens institutional commitment to innovation.	formally, but operational depth varies and remains uneven.
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The findings show that the central argument of this article is consistently supported across the cases, although the configuration and intensity of barriers differ. Institutional inertia and compliance theatre emerge as the most persistent patterns, indicating that digital reform is repeatedly absorbed into existing organizational routines rather than producing substantive service redesign. The pathway to shallow digital transformation is also not uniform. While some cases are dominated by parallel work practices, others are shaped more strongly by fragmented coordination or discontinuity in leadership support. This comparison reinforces the argument that shallow digital transformation results from the interaction of multiple organizational conditions rather than a single explanatory factor.

These findings complement rather than contradict previous studies suggesting that digital transformation improves organizational performance when supported by strategic capacity, integrated data, and consistent leadership. However, they demonstrate that institutional pressure alone is insufficient. Bureaucratic resistance frequently appears through delayed implementation, excessive caution, partial adoption, and the preservation of familiar procedures, reflecting bureaucracy's active role in interpreting and adapting reform. Consistent with street-level bureaucracy and digital governance literature, discretion is reshaped rather than eliminated.²⁰ The comparative matrix therefore highlights the gap between formal digital reform and actual service transformation, providing the empirical basis for the concept of compliance theatre.²¹

Table 2. Formal reform indicators versus actual service practice

Formal Reform Indicator	Observed Service Practice	Analytical Interpretation
Digital applications have been launched and formally adopted.	Core service stages still rely on manual verification, physical documents, and face-to-face processing.	Digitalization functions as an additional administrative layer rather than a replacement of legacy procedures.
Dashboards and digital monitoring tools are available.	Data are not fully integrated across units, and operational decisions continue to	The visibility of reform exceeds the organizational capacity for integrated

²⁰ Loukas Glyptis, Michael Christofi, Demetris Vrontis, Manlio Del Giudice, Salomi Dimitriou, and Panayiota Michael., E-Government implementation challenges in small countries: The project manager's perspective, *Technological Forecasting and Social Change* Vol.152, 2020, page.119880. See too, Yiwei Gong, Jun Yang, and Xiaojie Shi., Towards a comprehensive understanding of digital transformation in government: Analysis of flexibility and enterprise architecture, *Government Information Quarterly*, Vol.37, no.3, 2020, page.101487.

²¹ Mary K. Feeney, Federica Fusi, Leonor Camarena, and Fengxiu Zhang., Towards more digital cities? Change in technology use and perceptions across small and medium-sized US cities, *Local Government Studies*, Vol.46, no.5, 2020, page.823.

	depend on informal coordination or manual reconciliation.	implementation.
SPBE-related documents, reports, and compliance records are routinely prepared.	Reporting requirements are fulfilled, but service workflows remain largely unchanged in day-to-day operations.	Administrative compliance is prioritized over substantive redesign of service processes.
Standard operating procedures mention digital service delivery.	Staff continue to apply manual workarounds to reduce perceived technical or administrative risks.	Formal procedural change does not automatically alter embedded bureaucratic routines.
Digital service platforms are presented as evidence of modernization.	Users still experience repeated document submission, offline confirmation, and fragmented service encounters.	Reform is experienced as symbolic modernization rather than meaningful service transformation.
Inter-unit digital systems exist within the same local government.	Units operate their own systems with limited interoperability and weak data sharing.	Organizational fragmentation is reproduced in digital form rather than resolved through digital reform.
Leadership publicly endorses digital transformation.	Innovation momentum weakens after leadership rotation or shifting administrative priorities.	Digital reform remains fragile when it depends on personal leadership rather than institutional embedding.
Evaluation scores and formal indicators improve over time.	Improvements are not consistently matched by better service speed, simplification, or user experience.	Rising indicators may reflect performative compliance rather than deep organizational transformation.

Table 2 illustrates the gap between formal digital reform indicators and actual service practices in local government. Although digital applications, monitoring tools, and compliance documents demonstrate administrative progress, manual procedures, fragmented systems, and leadership-dependent implementation continue to shape service delivery. These patterns suggest that formal digitalization does not necessarily produce substantive organizational transformation. Instead, reform may prioritize administrative visibility and

compliance while leaving established bureaucratic routines and user experiences largely unchanged, reflecting the concept of compliance theatre.

This study demonstrates that bureaucratic resistance to digital transformation is rooted primarily in accountability structures that prioritize procedural compliance over innovation. Public officials operate in environments where administrative errors carry greater consequences than experimentation, encouraging them to retain manual procedures as a source of organizational security. Consistent with Brown and Osborne²² and Cinar et al.,²³ the findings confirm that risk-averse cultures and rigid bureaucratic structures remain significant barriers to innovation. However, this study extends previous research by showing that resistance reflects rational responses to audit risk, individual accountability, and concerns over losing procedural control, leading local governments to adopt defensive strategies in which digital reforms are accepted formally while substantive implementation remains limited.

The principal contribution of this study is the concept of compliance theatre, which describes the performative enactment of digital reform intended to demonstrate administrative compliance and secure external legitimacy without corresponding transformation of everyday service practices. Local governments develop applications, dashboards, reports, and digital indicators that provide visible evidence of progress, while core administrative procedures, inter-unit coordination, and service delivery continue to rely on traditional routines. Although related to ceremonial adoption and decoupling, compliance theatre offers a more specific explanation of digital government by emphasizing how organizations strategically display reform while substantive organizational change remains limited.²⁴

The findings further show that digitalization may appear successful in administrative evaluations while producing only modest improvements in actual service delivery.²⁵ Existing evaluation systems emphasize the availability of

²² Louise Brown, and Stephen P. Osborne., Risk and innovation: Towards a framework for risk governance in public services, *Public Management Review*, Vol.15, no.2, 2013, page.189.

²³ Emre Cinar, Paul Trott, and Christopher Simms., A systematic review of barriers to public sector innovation process, *Public management review*, Vol.21, no.2, 2019, Page.269.

²⁴ Raluca Bunduchi, Aizhan Tursunbayeva, and Claudia Pagliari., Coping with institutional complexity: Intersecting logics and dissonant visions in a nation-wide healthcare IT implementation project, *Information Technology & People*, Vol.33, no.1, 2020, page.313. See too, Esam Elgohary, and Reham Abdelazyz., The impact of employees' resistance to change on implementing e-government systems: An empirical study in Egypt, *The Electronic Journal of Information Systems in Developing Countries*, Vol.86, no.6, 2020, page.12139; Jean Hartley, Alessandro Sancino, Mark Bennister, and Sandra L. Resodihardjo., Leadership for public value: Political astuteness as a conceptual link, *Public Administration*, Vol.97, no.2, 2019, page.239; Mette Strange Noesgaard, Jeppe Agger Nielsen, Tina Blegind Jensen, and Lars Mathiassen., Same but different: Variations in reactions to digital transformation within an organizational field, *Journal of the Association for Information Systems*, Vol.24, no.1, 2023, page.15.

²⁵ Weerakkody Vishanth, Zahir Irani, Kawal Kapoor, Uthayasankar Sivarajah, and Yogesh K. Dwivedi., A meta-analysis of empirical research on electronic government adoption, *Journal of Enterprise Information Management*, Vol.32, no.3, 2019, page.394. See too, Bernd W. Wirtz, Jan C. Weyerer, and Carolin Geyer., Artificial intelligence and the public sector applications and challenges, *International Journal of Public Administration*, Vol.42, no.7, 2019, page.597.

applications, reports, and compliance documents rather than actual system use, process integration, and citizen experience, encouraging organizations to prioritize measurable administrative outputs over fundamental process redesign.

This study argues that digital transformation in local government should be understood primarily as a political and institutional process rather than a technological one. Institutional inertia, bureaucratic resistance, fragmented coordination, and leadership continuity determine whether digital reforms become embedded in organizational practice. Accordingly, digital government policies should prioritize evaluation based on actual use and service impact, strengthen cross-unit integration, reduce organizational risk aversion, ensure leadership continuity, and redesign administrative processes. The study concludes that the greatest obstacle to local digital transformation is not the absence of technology but the persistence of organizational conditions that make reform easier to demonstrate than to implement substantively.

Previous studies have established that digital innovation in the public sector represents organizational change shaped by institutional pressures, bureaucratic structures, organizational culture, and actors' perceptions of innovation.²⁶ However, existing research primarily identifies barriers such as limited resources, weak leadership, or inadequate infrastructure without adequately explaining why digital reforms often appear successful at the formal level while substantive organizational transformation remains limited. Public organizations may adopt digital applications and performance indicators to satisfy demands for legitimacy and modernization while preserving established routines and work processes.²⁷ To address this gap, this study introduces the concept of compliance theatre, which explains how digital reform becomes a performative demonstration of compliance rather than substantive institutional change, particularly within local governments facing uneven capacity, organizational fragmentation, and persistent bureaucratic resistance.

4. Conclusion

This study demonstrates that the stagnation of digital service innovation in local government cannot be explained solely by technological limitations, but by the

²⁶ Abhijit Banerjee, Esther Duflo, Clement Imbert, Santhosh Mathew, and Rohini Pande., E-governance, accountability, and leakage in public programs: Experimental evidence from a financial management reform in India, *American Economic Journal: Applied Economics*, Vol.12, no.4, 2020, page.40. See too, Anjar Priyono, Abdul Moin, and Vera Nur Aini Oktaviani Putri., Identifying digital transformation paths in the business model of SMEs during the COVID-19 pandemic, *Journal of Open Innovation: Technology, Market, and Complexity*, Vol.6, no.4, 2020, page.104.

²⁷ Can Chen, and Milena I. Neshkova., The effect of fiscal transparency on corruption: A panel cross-country analysis, *Public Administration*, Vol.98, no.1, 2020, page.243. See too, Yogesh K. Dwivedi, D. Laurie Hughes, Crispin Coombs, Ioanna Constantiou, Yanqing Duan, John S. Edwards, Babita Gupta et al., Impact of COVID-19 pandemic on information management research and practice: Transforming education, work and life, *International Journal of Information Management*, Vol.55, 2020, page.102211. See too, Adies Kadir, Gunarto, Abdullah Al-Monzur Hussain, Mohammad Abu Taher, Measuring the consistency of Pancasila rule of law implementation in ensuring judicial independence in Indonesia, *Jurnal Hukum* Vol.41, no.2, 2025, page. 330.

interaction of institutional inertia, bureaucratic resistance, fragmented coordination, dependence on legacy procedures, and fragile leadership continuity, all of which constrain the depth of reform. The findings show that digitalization frequently proceeds as a formal compliance that produces applications, dashboards, and administrative reports without consistently transforming core service processes. The article introduces compliance theatre to explain how digital reform is performed as evidence of administrative progress while institutional routines remain largely intact. The theoretical contribution of the study lies in showing that digital transformation must be understood as a political-institutional process rather than merely a technological project, while its practical contribution lies in shifting policy attention from the existence of systems to actual use, cross-unit integration, process redesign, sustained leadership, and organizational culture change. The central challenge of local digitalization, then, lies not in the absence of technology itself, but in the persistence of organizational conditions that make reform easier to display than to realize in substantive terms.

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