



Digital Performance Management and Work Discipline: Implications for Performance Allowances in Local Government

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Abstract: The rapid development of information technology has encouraged various government agencies to adopt digital systems in order to improve the effectiveness and efficiency of public services. One form of implementation of this technology is the application of electronic systems in the bureaucracy based on public policy aimed at regulating and continuing the quality of bureaucratic reform. Employee performance is closely related to performance assessment, the results of which can be used for human resource decision-making and evaluation purposes. OKU Regency implemented an electronic performance system (e-Kinerja) as a basis for providing allowances to improve discipline and performance. Ineffectiveness and inefficiency of a person in working, if not evaluated, will result in the level of employee discipline, especially in OKU Regency. Therefore, this study aims to examine in more depth the effect of the E-Kinerja Application in improving work discipline on performance allowances for sub-district civil servants in East Baturaja District, OKU Regency.

Introduction

The rapid advancement of information technology has driven public sector organizations worldwide to adopt digital systems as a strategic instrument to enhance the effectiveness, efficiency, and transparency of public service delivery (Heeks, 2017). In the Indonesian public

administration context, this transformation is manifested through the implementation of electronic-based government systems (e-government) as a core component of bureaucratic reform policies aimed at improving governance quality and accountability (Trilestari et al., 2024). Bureaucratic reform, particularly in the domain of human resource management, necessitates adaptive governance models that align personnel administration with technological innovation and performance-oriented management systems (Dwiyanto, 2020).

Employee performance in public organizations is fundamentally linked to performance appraisal systems, which function as formal mechanisms for evaluating individual contributions toward organizational goals (Aguinis, 2019; Armstrong, 2020; OECD, 2021). Performance appraisal outcomes are essential for supporting strategic human resource decisions, including compensation, promotion, training, and performance-based incentives (Sitti Marliah et al., 2023). In the context of civil servants, performance assessment plays a critical role in reinforcing professional ethics, work discipline, and accountability, which are central values within public sector governance (Robbins & Judge, 2022). Moreover, effective performance appraisal systems are expected to not only measure outcomes but also stimulate continuous improvement in individual and organizational performance (Armstrong, 2020).

To strengthen employee discipline and performance, the Government of Ogan Komering Ulu Regency introduced an electronic performance management system (e-Kinerja) integrated with the Employee Income Supplement scheme, particularly within the East Baturaja District administration (Lembong et al., 2021). The e-Kinerja application is designed as a digital reporting platform that enables civil servants to record daily work activities, monitor progress toward annual Employee Performance Targets (SKP), and facilitate real-time supervision by direct supervisors (Kurniawan & Prasajo, 2022). Through this system, supervisors can objectively evaluate employee performance based on documented activities,

thereby reducing subjectivity in performance assessment and strengthening performance-based remuneration mechanisms (OECD, 2021).

Despite the formal implementation of e-Kinerja, empirical conditions in East Baturaja District indicate persistent disciplinary challenges, as reflected in fluctuating absenteeism rates between 2021 and 2025 (District Personnel Records, 2025). The proportion of employees experiencing lateness, absenteeism, or unauthorized absence increased from 88.8% in 2021 to 94.4% in 2022, declined in 2023 and 2024, and rose again to 90.7% in 2025, indicating inconsistency in disciplinary compliance (Ogan Komering Ulu Regency Government, 2025). These patterns suggest that technological adoption alone may be insufficient to ensure sustained improvements in employee discipline without effective behavioral reinforcement mechanisms (Venkatesh et al., 2022).

Previous studies on e-Kinerja and similar digital performance systems have predominantly focused on system implementation, user acceptance, and administrative efficiency (Lembong et al., 2021; Sufi et al., 2022). However, most of these studies adopt a descriptive approach and lack robust empirical analysis examining how e-Kinerja directly influences work discipline and its subsequent impact on performance-based allowances such as TPP (Putri & Wibowo, 2023). Furthermore, prior research often treats performance allowance outcomes as administrative consequences rather than behavioral incentives that mediate the relationship between discipline and performance (Pratama et al., 2022).

Based on the above discussion, a clear research gap emerges in the limited empirical evidence linking the use of e-Kinerja systems to work discipline and performance allowance outcomes within sub-district-level government institutions. Existing studies rarely explore the behavioral dimension of e-Kinerja usage, particularly how digital performance reporting influences discipline compliance and fairness perceptions related to TPP allocation (Putri & Wibowo, 2023). Moreover, there is a lack of

contextualized studies focusing on district-level bureaucracies in Indonesia, where resource constraints and organizational culture may shape the effectiveness of digital performance systems differently from central government institutions (Dwiyanto, 2020).

Accordingly, this study aims to analyze the effect of the e-Kinerja application on work discipline and its implications for performance allowance (TPP) distribution among civil servants in East Baturaja District, Ogan Komering Ulu Regency. Specifically, this research seeks to (1) examine the role of e-Kinerja in enhancing employee work discipline, and (2) assess how improved discipline influences the allocation of performance-based allowances.

This study contributes theoretically by extending public sector performance management literature through an integrated analysis of digital performance systems, work discipline, and incentive-based compensation. Practically, the findings are expected to provide evidence-based insights for local governments in optimizing e-Kinerja implementation as a tool not only for administrative control but also for behavioral change and performance motivation. By focusing on a sub-district government context, this research offers a nuanced understanding of e-Kinerja effectiveness at the grassroots bureaucratic level, thereby addressing a critical gap in existing empirical studies.

Digital Government and Bureaucratic Reform

Digital government refers to the strategic use of information and communication technologies to enhance public value through improved efficiency, transparency, and accountability in government operations (Heeks, 2017). In developing countries, including Indonesia, digital government initiatives are closely linked to bureaucratic reform agendas that aim to modernize administrative processes and strengthen governance capacity (OECD, 2021).

The Indonesian government has positioned digital transformation as a key driver of public sector reform, particularly in the management of civil servants and performance accountability systems (Dwiyanto, 2020). However, empirical studies indicate that the effectiveness of digital government depends not merely on system availability but on institutional readiness, enforcement mechanisms, and human resource capability (Venkatesh et al., 2022).

Electronic Performance Management Systems

Electronic performance management systems are digital tools designed to integrate performance planning, monitoring, reporting, and evaluation into a single governance framework (Nugraha et al., 2025). (Aguinis, 2019). In the Indonesian public sector, e-Kinerja functions as a digital platform that records daily work activities and links them to annual performance targets known as Employee Performance Targets (SKP) (Lembong et al., 2021). The primary objective of e-Kinerja implementation is to reduce subjectivity in performance appraisal and improve transparency in evaluating employee contributions (Armstrong, 2020). Nevertheless, several recent studies suggest that e-Kinerja implementation often becomes administrative in nature and does not automatically lead to behavioral change among employees (Putri & Wibowo, 2023).

Work Discipline in the Public Sector

Work discipline refers to the degree of employee compliance with organizational rules, working hours, and performance standards (Robbins & Judge, 2022). In public sector organizations, discipline is a critical determinant of service continuity and organizational effectiveness because government services depend heavily on procedural compliance (Dwiyanto, 2020). Low levels of discipline, such as lateness and absenteeism, have been empirically associated with reduced productivity and increased workload for other employees (Mangkunegara, 2021). Previous research highlights that discipline is influenced by supervision systems, clarity of performance expectations, and the consistency of sanctions and rewards (Pratama et al.,

2022).

Relationship Between e-Kinerja and Work Discipline

Digital performance systems such as e-Kinerja are theorized to improve work discipline by increasing monitoring intensity and individual accountability (Venkatesh et al., 2022). Mandatory daily activity reporting creates traceability of work behavior, which can reduce opportunistic behavior such as absenteeism and delayed attendance (Lembong et al., 2021). Empirical evidence indicates that employees are more likely to comply with work rules when performance monitoring is transparent and directly linked to evaluation outcomes (Sitti Marliah et al., 2023). However, other studies caution that without managerial follow-up and meaningful feedback, digital monitoring systems may fail to sustain long-term discipline improvements (Putri & Wibowo, 2023).

Performance Appraisal and Performance Allowance (TPP)

Performance appraisal is a systematic process used to evaluate employee contributions relative to organizational objectives (Nugraha et al., 2025). In Indonesia, civil servant performance appraisal serves as the formal basis for determining performance-based incentives, including Employee Income Supplements (Tambahan Penghasilan Pegawai/TPP) (Kementerian PANRB, 2022). TPP is intended to function as a motivational instrument that encourages higher performance and discipline through financial rewards (OECD, 2021). The effectiveness of TPP depends heavily on the credibility and objectivity of the performance appraisal system used to determine allowance distribution (Armstrong, 2020).

E-Kinerja, Discipline, and Performance Allowance

The integration of e-Kinerja with TPP schemes is theoretically expected to strengthen performance-based pay by grounding compensation decisions in documented work evidence (Lembong et al., 2021). Work discipline acts as a behavioral mechanism that links digital performance reporting to measurable performance outcomes and

compensation fairness (Nugraha et al., 2025). Recent studies indicate that when performance allowances are clearly linked to digital performance records, employee compliance and motivation tend to increase (Pratama et al., 2022). Nevertheless, empirical findings on the mediating role of discipline between e-Kinerja and TPP remain limited, particularly at the sub-district (kecamatan) government level (Putri & Wibowo, 2023).

Research Gap Identification

Most existing studies on e-Kinerja focus on system implementation and user acceptance rather than examining behavioral outcomes such as work discipline (Sufi et al., 2022). Furthermore, research linking e-Kinerja usage to performance allowance outcomes remains fragmented and largely descriptive (Putri & Wibowo, 2023). Studies conducted at the district and sub-district levels are underrepresented, despite these units facing distinct administrative and cultural constraints (Dwiyanto, 2020). Therefore, a clear empirical gap exists in analyzing how e-Kinerja influences work discipline and how this discipline subsequently affects TPP allocation within a kecamatan-level bureaucracy.

Research Methods

Observations and surveys were used to collect data from respondents. The type of research used in this study is descriptive quantitative verification to test the truth of a hypothesis that is carried out through data collection in the field. The population in this study were all civil servants in the sub-district of East Baturaja, OKU Regency. Using census techniques, 117 people became the sample in this study. With the path analysis test used to test the regression equation involving exogenous (independent) and endogenous (dependent) variables simultaneously, thus allowing testing of intervening variables or intermediate variables. In addition, the use of The Sobel test is used to determine whether a relationship through a mediating variable is significantly capable of acting as a mediator in that relationship. To determine the effect of X_1 on Y

through Z, and the effect of X₂ on Y through Z, the Sobel test concept will be used.

Result and Discussion

Result

Based on the results of the path analysis presented in Figure 1, the relationships among the E-Kinerja Application (X), Work Discipline (Z), and Employee Performance Allowance (Y) demonstrate strong and statistically meaningful effects.

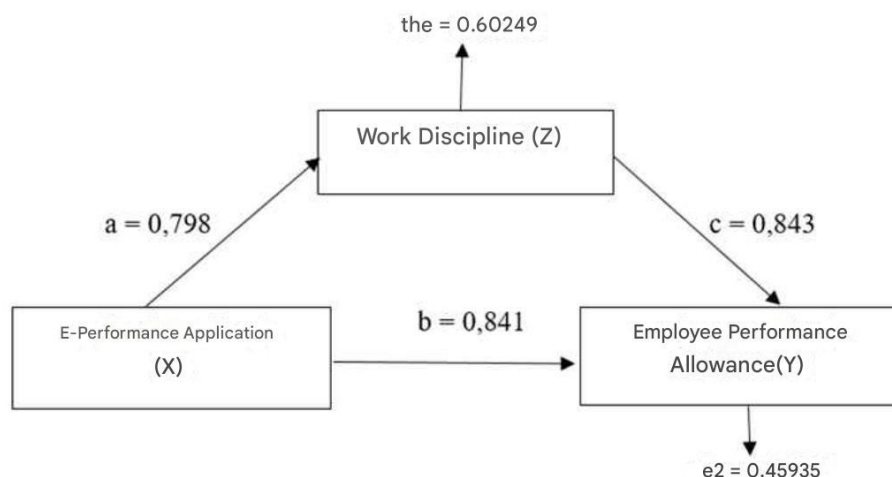
First, Figure 1 shows that the E-Kinerja Application (X) has a strong positive effect on Work Discipline (Z), with a standardized path coefficient of 0.798. Based on this result, it can be interpreted that the effective implementation of the e-Kinerja system significantly improves employee discipline. This indicates that digital performance reporting, daily activity documentation, and supervisory monitoring embedded in the e-Kinerja application contribute to higher levels of employee compliance with work rules and performance standards.

Second, the results in Figure 1 indicate that Work Discipline (Z) has a strong positive effect on Employee Performance Allowance (Y), as reflected by a path coefficient of 0.843. Based on this finding, disciplined employees are more likely to receive higher performance allowances, suggesting that discipline plays a crucial role in performance-based compensation mechanisms. This relationship confirms that discipline functions as an important behavioral determinant in the allocation of employee performance allowances.

Third, Figure 1 also shows a strong direct effect of the E-Kinerja Application (X) on Employee Performance Allowance (Y), with a path coefficient of 0.841. Based on this result, the e-Kinerja system directly influences the distribution of performance allowances by providing objective and traceable performance data, even when the mediating role of work discipline is not considered.

Furthermore, the error term for Work Discipline ($e_1 = 0.60249$) shown in Figure 1 indicates that approximately 60.25% of the variance in Work Discipline is explained by factors outside the model, such as leadership style, organizational culture, and enforcement of disciplinary regulations. Meanwhile, the error term for Employee Performance Allowance ($e_2 = 0.45935$) suggests that 45.94% of the variance in performance allowance is influenced by other variables not included in this analysis, including budget policies, job classification, and institutional performance targets.

Overall, based on the analysis results illustrated in Figure 1, Work Discipline (Z) partially mediates the relationship between the E-Kinerja Application (X) and Employee Performance Allowance (Y). This partial mediation is evidenced by the existence of both a significant direct effect ($X \rightarrow Y$) and a substantial indirect effect through Work Discipline ($X \rightarrow Z \rightarrow Y$). Therefore, the findings imply that the implementation of the e-Kinerja application enhances employee performance allowances not only directly through performance documentation but also indirectly by strengthening employee work discipline.



Picture 1. Path Analysis Model

Based on Table 1 (Output Summary of Coefficients Between Variables X, Z, and Y) and the path model illustrated in Figure 1, the results

indicate strong and significant relationships among the E-Performance Application (X), Work Discipline (Z), and Employee Performance Allowance (Y). The direct effect of the E-Performance Application (X) on Work Discipline (Z) is 0.798, as reported in Table 1, indicating a strong and positive influence. This result confirms that improvements in the implementation of the e-Kinerja system significantly enhance employee work discipline. The magnitude of this coefficient suggests that digital performance reporting and monitoring mechanisms play an important role in shaping disciplined work behavior.

Furthermore, Table 1 shows that the direct effect of the E-Performance Application (X) on Employee Performance Allowance (Y) is 0.841 and statistically significant. This finding demonstrates that e-Kinerja directly affects the allocation of performance allowances by providing objective, traceable, and performance-based documentation of employee activities, independent of the mediating variable. The direct effect of Work Discipline (Z) on Employee Performance Allowance (Y) is 0.843, as indicated in Table 1, signifying that higher levels of discipline lead to higher performance allowance outcomes. This result reinforces the role of work discipline as a critical behavioral factor in performance-based compensation systems.

Based on the coefficients presented in Table 1, the indirect effect of the E-Performance Application (X) on Employee Performance Allowance (Y) through Work Discipline (Z) is calculated as $0.798 \times 0.843 = 0.672$. This indirect effect confirms that a substantial portion of the influence of e-Kinerja on performance allowances operates through improvements in employee discipline. The total effect of the E-Performance Application (X) on Employee Performance Allowance (Y), derived from the sum of the direct and indirect effects, amounts to 1.50696, indicating a very strong overall influence. This result highlights that the implementation of e-Kinerja has both immediate and mediated impacts on employee performance allowances.

Based on the significance of the direct paths ($X \rightarrow Y$ and $X \rightarrow Z$) and the indirect path ($X \rightarrow Z \rightarrow Y$) reported in Table 1, Work Discipline (Z) is confirmed to mediate the relationship between the E-Performance Application (X) and Employee Performance Allowance (Y). The mediation is classified as partial mediation, because although the mediator reduces the strength of the relationship between the independent and dependent variables, the direct effect of X on Y remains statistically significant.

In this context, the influence of the E-Performance Application on Employee Performance Allowance occurs partly through Work Discipline and partly through a direct mechanism, indicating that e-Kinerja functions not only as a behavioral control tool but also as a direct determinant of performance-based compensation.

Table 1. Output Summary of Coefficients Between Variables X, Z, and Y

Variables	Coefficient	Sig.	Information
X→Z	0.798	0.001	Significant
X→Y	0.841	0.001	Significant
Z→Y	0.843	0.001	Significant

Source: Processed Data, 2025

Based on Table 2. Sobel test calculation reference, the mediation effect of Work Discipline on the relationship between the E-Performance Application and Employee Performance Allowances was tested using the Sobel test. Table 2 shows that the unstandardized coefficient of the E-Performance Application on Work Discipline (a) is 0.546, with a standard error (Sa) of 0.114. In addition, the unstandardized coefficient of Work Discipline on Employee Performance Allowances (b) is 0.638, with a standard error (Sb) of 0.113. These coefficients indicate positive relationships along both mediation paths. Based on the Sobel test formula, the standard error of the indirect effect (Sab) was calculated as:

$$Sab = \sqrt{(b^2 \times Sa^2) + (a^2 \times Sb^2) + (Sa^2 \times Sb^2)}$$

Using the values from Table 2, the calculation yields $Sab = 0.0962421$. Subsequently, the Sobel test statistic was computed using the formula:

$$Z = \frac{a \times b}{Sab}$$

Because the calculated Z value (3.6195) exceeds the critical value of 1.96, the indirect effect of the E-Performance Application on Employee Performance Allowances through Work Discipline is statistically significant at the 5% significance level. This result indicates that Work Discipline significantly mediates the relationship between the E-Performance Application and Employee Performance Allowances.

Furthermore, the Sobel test result confirms that the mediation effect identified in the path analysis is not due to random variation but represents a statistically meaningful indirect relationship. When combined with the previously identified significant direct effect of the E-Performance Application on Employee Performance Allowances, these findings provide strong empirical support for partial mediation.

In conclusion, based on Table 2 and the Sobel test calculations, Work Discipline functions as a significant intervening variable that strengthens the influence of the E-Performance Application on Employee Performance Allowances, while the direct effect between the independent and dependent variables remains significant.

Table 2. Sobel test calculation reference

Variable	Unstandardized	Std. Error
E-Performance Application to Work Discipline	0.546 (a)	0.114 (sa)
Work Discipline towards Employee Performance Allowances	0.638 (b)	0.113 (sb)

Source: Processed Data, 2025

Based on Figure 2. Calculation Sobel Test, the mediation effect of Work Discipline on the relationship between the E-Performance

Application and Employee Performance Allowance is statistically confirmed. Figure 2 shows that the unstandardized coefficient for the path from the E-Performance Application to Work Discipline (A) is 0.546, with a standard error (SEA) of 0.114, while the unstandardized coefficient for the path from Work Discipline to Employee Performance Allowance (B) is 0.638, with a standard error (SEB) of 0.113. These coefficients indicate positive and meaningful relationships along both mediation paths.

Based on these values, the Sobel test produces a Z value of 3.65236424, which is greater than the critical value of 1.96. This result indicates that the indirect effect of the E-Performance Application on Employee Performance Allowance through Work Discipline is statistically significant at the 5% significance level. In addition, the one-tailed probability of 0.00012992 and the two-tailed probability of 0.00025984 are far below the threshold of 0.05, further confirming the significance of the mediation effect.

These findings demonstrate that Work Discipline serves as a significant mediating variable in the relationship between the E-Performance Application and Employee Performance Allowance. Because the direct effect of the E-Performance Application on Employee Performance Allowance remains significant, the mediation identified in Figure 2 is classified as partial mediation rather than full mediation.

In conclusion, based on Figure 2, the Sobel test results provide strong empirical evidence that the implementation of the E-Performance Application influences Employee Performance Allowance not only directly but also indirectly through improvements in employee work discipline.

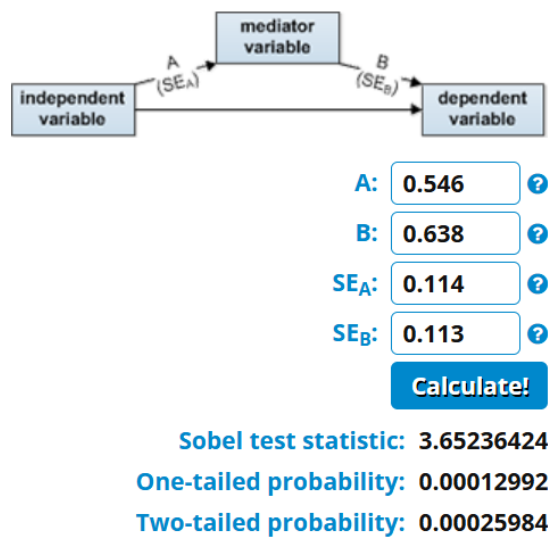


Figure 2. Calculation Sobel Test

Discussion

The Impact of E-Performance Applications on Work Discipline

The results of the hypothesis testing indicate that H₁ is accepted, as the significance value obtained is $0.001 < 0.05$, demonstrating that the E-Performance Application has a significant effect on Work Discipline. This finding confirms the existence of a positive and statistically significant relationship between the implementation of e-performance systems and the level of discipline among civil servants.

This result suggests that the e-performance application contributes to improving work discipline by providing a transparent, objective, and measurable performance appraisal system, which enhances employee accountability (Nugraha et al., 2025). In addition, electronic attendance features embedded within the e-performance system play a crucial role in increasing punctuality and reducing absenteeism, as employee attendance and daily activities are monitored in real time (OECD, 2021). The application functions as a control and supervision tool that encourages employees to comply with working hours and complete tasks in accordance with their assigned duties and responsibilities (Venkatesh et al., 2022).

Empirical evidence from Ogan Komering Ulu Regency further supports this finding, showing that employees become more disciplined when performance allowances are perceived as fair and performance-based, as determined through the e-performance system. Overall, these results are consistent with previous studies which conclude that digital performance management systems significantly enhance work discipline by increasing employee awareness, motivation, and responsibility through structured and measurable evaluations (Putri & Wibowo, 2023; Sufi et al., 2022). Therefore, the e-performance application can be considered an essential instrument in strengthening work discipline within public sector performance management.

The Impact of E-Performance Applications on Employee Performance Allowances

The hypothesis testing results show that the significance value of the E-Performance Application on Employee Performance Allowances is $0.001 < 0.05$, indicating that H_0 is rejected and confirming a direct and significant influence of the e-performance application on the work allowances of civil servants in East Baturaja District.

This finding implies that the e-performance system directly affects the determination of employee performance allowances by providing real-time, verifiable, and objective performance data. The E-Performance Application implemented by the Ogan Komering Ulu Regency Government was specifically designed to facilitate real-time attendance recording and performance reporting, thereby reducing subjectivity and administrative bias in allowance allocation (Kementerian PANRB, 2022). As a result, performance allowances become more closely aligned with actual employee contributions and work outcomes.

This result is in line with public sector performance management theory, which emphasizes that performance-based compensation systems are more effective when supported by credible and transparent appraisal mechanisms (Armstrong, 2020; OECD, 2021). Consequently, the e-

performance application serves not only as an administrative tool but also as a strategic mechanism for ensuring fairness and effectiveness in performance allowance distribution.

The Impact of E-Performance Applications Through Work Discipline on Employee Performance Allowances

The results of the mediation analysis indicate that the indirect effect of the E-Performance Application on Employee Performance Allowances through Work Discipline is greater than the direct effect, suggesting that work discipline plays a critical role in transmitting the influence of the e-performance system to performance allowance outcomes.

Furthermore, the Sobel test results show a p -value < 0.05 , confirming that Work Discipline significantly mediates the relationship between the E-Performance Application and Employee Performance Allowances. These findings demonstrate that improvements in work discipline driven by digital performance monitoring and reporting lead to higher and more justifiable performance allowance outcomes for civil servants in East Baturaja District.

The combined results of path analysis and Sobel testing indicate that the mediation is partial, meaning that while the e-performance application directly influences performance allowances, a substantial portion of its effect operates indirectly through enhanced work discipline. This finding aligns with prior research emphasizing that behavioral variables such as discipline are key mechanisms linking digital performance systems to compensation outcomes in the public sector (Nugraha et al., 2025) (Venkatesh et al., 2022).

In summary, the results of this study confirm that the implementation of the E-Performance Application improves employee performance allowances both directly and indirectly through increased work discipline, thereby supporting the effectiveness of digital

performance management systems in public sector organizations. Based on these findings, the proposed hypotheses are empirically supported.

Conclusion

Based on the results of the analysis and discussion conducted in this study, it can be concluded that the E-Performance Application has a direct and significant effect on both Work Discipline and Employee Performance Allowances among village civil servants in East Baturaja District, Ogan Komering Ulu Regency. In addition to the direct effects, the findings also demonstrate a significant indirect effect of the E-Performance Application on Employee Performance Allowances through Work Discipline, indicating the presence of a mediating mechanism. These results confirm that improvements in digital performance management systems not only influence employee outcomes directly but also operate through behavioral factors such as work discipline.

From a practical perspective, the findings imply that the leadership of East Baturaja District should place greater emphasis on strengthening the implementation of the E-Performance Application, improving work discipline, and ensuring the fair allocation of employee performance allowances. Enhancing the quality, consistency, and supervision of the E-Performance Application can serve as a strategic approach to fostering disciplined work behavior and optimizing performance-based compensation. Therefore, local government leaders are encouraged to continuously evaluate and refine the E-Performance system as part of broader efforts to improve employee performance and organizational effectiveness.

From a theoretical perspective, this study contributes to the development of motivation and performance management theory in the public sector by empirically demonstrating the role of digital performance systems in shaping employee behavior and compensation outcomes. The findings enrich the existing literature by confirming that work discipline functions as an important mediating variable linking e-performance

applications to employee performance allowances. As such, this study provides empirical support for the argument that technology-based performance management systems can enhance motivation, accountability, and performance when integrated with clear disciplinary mechanisms.

Overall, this research strengthens the understanding of how E-Performance Applications function as both managerial and motivational tools within public sector organizations, particularly at the sub-district level, and offers valuable insights for policymakers and scholars concerned with digital governance and performance-based human resource management.

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