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Transformative Governance in Optimizing the Implementation of Performance Electronic Systems (E-Performance) to Improve Employee Discipline at the Regional Revenue Agency of South Sumatra Province

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A B S T R A C T

This study aims to analyze the optimization of the application of Performance Electronic Systems (E-Performance) in improving employee discipline at the Regional Revenue Agency of South Sumatra Province through the perspective of Transformative Governance. The research uses a qualitative approach with a descriptive method. Data collection was carried out through in-depth interviews, observations, and documentation of informants consisting of structural officials, employees of the Regional Revenue Agency of South Sumatra Province, the Regional Civil Service Agency, and the Regional Financial and Asset Management Agency. Data analysis was carried out using the interactive model Miles, Huberman, and Saldaña which included data condensation, data presentation, and conclusion drawn. The evaluation of the implementation of E-Performance was analyzed using the Context, Input, Process, and Product (CIPP) model. The results of the study show that the implementation of E-Performance has supported the improvement of employee discipline through a more measurable performance reporting system, increased compliance with working hours, and strengthened individual accountability. From the context aspect, the implementation has been supported by clear regulations and organizational goals.

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INTRODUCTION

Digital transformation has become a strategic agenda for various countries in an effort to improve the quality of governance. The use of information technology is no longer seen only as an administrative support instrument, but has developed into the main foundation in creating an adaptive, responsive, transparent, and accountable government. The development of digital technology encourages public sector organizations to make fundamental changes to business processes, organizational culture, and decision-making mechanisms so that public services can be delivered more effectively and efficiently (Organisation for Economic Co-operation and Development [OECD], 2020; United Nations, 2022).

These changes gave birth to a new paradigm in public administration known as Transformative Governance. This concept places digital technology as a catalyst for organizational change that not only changes work procedures, but also encourages value transformation, leadership, collaboration, innovation, and institutional capacity building in producing community-oriented public services. Transformative Governance emphasizes that the success of digital transformation depends not only on the availability of technology, but also on the readiness of human resources, organizational governance, and the commitment of leaders in managing change (Mergel et al., 2019; Dunleavy et al., 2006). In terms of globalization, the transformation of digital government has become one of the important indicators in measuring the competitiveness of a country. The United Nations through the United Nations E-Government Survey shows that the implementation of digital government is able to improve the quality of public services, speed up administrative processes, strengthen bureaucratic transparency, and increase public trust in the government. Therefore, almost all countries have begun to integrate digital technology into various aspects of government administration, including the management of human resources for state apparatus (United Nations, 2022).

Indonesia has also adopted the digital transformation paradigm as part of national bureaucratic reform. The government continues to encourage the acceleration of digitalization through the implementation of the Electronic-Based Government System (SPBE) which aims to realize effective, efficient, transparent, and integrated governance. SPBE is an important instrument in improving the quality of public services while improving the information technology-based government management system. The implementation of SPBE is expected to be able to eliminate convoluted administrative practices, speed up the service process, and increase accountability in government administration (Presidential Regulation Number 95 of 2018; Ministry of PANRB, 2023).

One of the aspects that has undergone transformation through the implementation of SPBE is the performance management system of the State Civil Apparatus (ASN). So far, ASN performance assessments tend to be administrative and more oriented towards the fulfillment of documents rather than the achievement of work results. This condition causes performance measurement to not be able to fully describe employee productivity objectively. Therefore, the government has developed the Performance Electronic System (E-

Performance) as a digital instrument to increase objectivity, transparency, accountability, and effectiveness in the ASN performance assessment process (Badan Kepegawaian Negara, 2022). E-Performance is an information technology-based application that is used to plan, record, monitor, evaluate, and measure employee performance achievements electronically. This system integrates Employee Performance Goals (SKP), daily activities, performance evaluations, and the provision of performance allowances into one digital platform. Thus, all employee activities can be documented in real time making it easier for leaders to monitor and evaluate employee performance objectively and measurably (Badan Kepegawaian Negara, 2022).

In addition to functioning as a performance measurement instrument, the implementation of E-Performance is expected to be able to form a more disciplined work culture. Discipline is one of the main indicators in improving the professionalism of ASN because it is related to compliance with working hours, task completion, responsibility, and compliance with organizational regulations. Employees who have a high level of discipline will contribute to increasing organizational productivity and the quality of public services. On the other hand, low employee discipline can hinder the achievement of organizational goals and reduce public trust in the government bureaucracy (Hasibuan, 2019; Rivai, 2020). Although the implementation of E-Performance has been implemented in various government agencies, the effectiveness of its implementation still faces various challenges. Several studies show that the successful implementation of the government's digital system is not only influenced by the quality of the technology used, but also by the digital competence of employees, organizational readiness, the quality of information technology infrastructure, leadership commitment, coordination between work units, and organizational culture that is adaptive to change. This condition shows that digital transformation in government is a multidimensional process that requires a comprehensive governance approach so that the benefits of technology implementation can be felt optimally (Mergel et al., 2019; Janowski, 2015).

The implementation of the Performance Electronic System (E-Performance) is an integral part of the reform of the State Civil Apparatus (ASN) management system in Indonesia. The government through the State Civil Service Agency (BKN) has developed the E-Performance application as an instrument to integrate the process of planning, implementing, monitoring, and evaluating employee performance electronically. The presence of this system is expected to be able to overcome various weaknesses of the conventional performance appraisal system which has tended to be administrative, less objective, and has not fully reflected individual performance achievements. With the implementation of E-Performance, every employee activity can be documented systematically so that the evaluation process becomes more measurable, transparent, and accountable (Badan Kepegawaian Negara, 2022).

The implementation of E-Performance is also a tangible form of applying the principles of good governance in the management of public sector human resources. The digital system allows organizational leaders to continuously supervise employee performance achievements, while strengthening individual accountability in carrying out their main tasks and functions. In addition, the use of digital-based applications is able to minimize subjectivity in the performance appraisal process because all employee activities are documented based on evidence (evidence-based performance management). This condition is ultimately expected to be able to create a professional, adaptive, and results-oriented bureaucracy (Osborne, 2018; OECD, 2020).

Nonetheless, the success of the implementation of E-Performance is not only determined by the sophistication of the technology used, but also influenced by various organizational factors. Employee digital competence, readiness of information technology infrastructure, budget support, organizational leadership, work culture, and coordination between units are factors that greatly determine the effectiveness of the implementation of the system. Various studies on the digital transformation of the public sector show that the failure of information technology implementation is more caused by organizational and human resource aspects than by the technical factors of the application itself (Gil-Garcia et al., 2018; Mergel et al., 2019).

In the perspective of Transformative Governance, digital transformation not only moves administrative processes from manual systems to electronic systems, but also changes mindsets, work cultures, and decision-making mechanisms in public organizations. Organizations are required to build a work culture that is collaborative, innovative, and able to adapt to very dynamic environmental changes. Therefore, the success of the implementation of E-Performance must be understood as part of the overall organizational transformation process, not just as the success of the implementation of a digital application (Janowski, 2015; Mergel et al., 2019).

One of the local government agencies that has implemented the Performance Electronic System is the Regional Revenue Agency (Bapenda) of South Sumatra Province. As a regional apparatus organization that has a strategic role in managing regional original revenue, Bapenda is required to have professional, disciplined, and high-performance apparatus. The implementation of E-Performance within Bapenda is expected to be able to support the achievement of organizational targets through improving employee discipline, efficiency of performance management, and strengthening accountability in the implementation of daily tasks. In addition, the implementation of this system is part of the local government's efforts to support the acceleration of bureaucratic digital transformation as mandated in the SPBE policy.

However, the implementation of E-Performance in the South Sumatra Provincial Bapenda still faces a number of challenges. Based on the results of initial observations and research findings, several obstacles were still found, such as the uneven digital competence of employees, internet network disruptions that affect the data input process, coordination between work units that is not optimal, and the need to improve employee understanding of the electronic performance reporting mechanism. This condition shows that the success of the implementation of E-Performance is not only determined by the existence of the application, but also influenced by the readiness of the organization to manage changes as a whole. A number of previous studies have shown that the implementation of E-Performance is able to have a positive impact on improving employee discipline and productivity. Sipayung research (2024) found that the implementation of the E-Performance application at the Simalungun Regency Health Office contributes to improving work discipline through the achievement of targets, increased responsibility, and employee motivation. Faradilla's research (2024) also concluded that the implementation of the electronic attendance system is able to improve employee discipline, although it is not yet fully able to comprehensively describe the quality of employee performance. These findings indicate that the digitalization of performance management systems has great potential in improving the quality of bureaucracy, but its effectiveness is still influenced by various organizational factors.

Although various studies have examined the implementation of E-Performance, most studies still focus on aspects of application effectiveness, employee compliance levels, or the influence of technology on individual performance. Research that integrates the perspective of Transformative Governance with the Context, Input, Process, Product (CIPP) evaluation model to analyze the optimization of the implementation of E-Performance in the local government environment is still relatively limited. Therefore, this study offers novelty by combining the perspective of Transformative Governance and the CIPP evaluation model to provide a more comprehensive understanding of how digital transformation is able to support the improvement of employee discipline through optimizing the implementation of the Performance Electronic System at the Regional Revenue Agency of South Sumatra Province. This approach is expected not only to make a theoretical contribution to the development of public administration studies, but also to be a practical recommendation for local governments in strengthening adaptive, accountable, and sustainable digital governance. The paradigm shift in government administration towards digital government requires public sector organizations to not only adopt information technology, but also be able to carry out comprehensive organizational transformation. The transformation involves changes in institutional aspects, business processes, leadership patterns, organizational culture, and the behavior of the apparatus in carrying out their duties and responsibilities. Therefore, the implementation of digital technology must be seen as part of a bureaucratic reform strategy that is oriented towards improving the quality of governance, not just modernizing technological devices (World Bank, 2022).

In the perspective of modern public administration, the success of digital transformation is not only measured by the level of utilization of electronic applications, but also by the changes in organizational behavior that result after the technology is implemented. A well-designed digital system will have an impact on increasing accountability, work process efficiency, transparency, organizational responsiveness, and improving apparatus discipline. Thus, the success of the implementation of E-Performance should not only be judged from the aspect of using the application, but also from the changes in work culture created after the system is implemented (Pollitt & Bouckaert, 2017).

Employee discipline is one of the main indicators of the success of public sector human resource management. A high level of discipline reflects employees' compliance with regulations, responsibility for getting work done, and commitment to achieving organizational goals. In government organizations, discipline not only affects employee productivity, but also determines the quality of public services provided to the community. Therefore, various bureaucratic reform policies always place improving ASN discipline as one of the main priorities in the development of state apparatus (Sedarmayanti, 2018). The implementation of E-Performance at the Regional Revenue Agency of South Sumatra Province is a tangible form of the local government's commitment to supporting the acceleration of bureaucratic digital transformation. As an organization responsible for managing regional revenues, Bapenda is required to have a performance management system that is able to ensure that every employee works effectively, efficiently, and accountably. The implementation of E-Performance is expected to be able to become a performance control instrument that not only improves individual discipline, but also strengthens the effectiveness of the organization in achieving regional revenue targets.

Nevertheless, the E-Performance implementation process is inseparable from various organizational challenges. The results of the study show that the success of the system is influenced by the readiness of human resources, the adequacy of information technology infrastructure, budget support, cross-unit coordination, and the commitment of leaders in overseeing policy implementation. These factors show that digital transformation is a complex process because it involves simultaneous interaction between technology, humans, and organizations. Therefore, the evaluation of the implementation of E-Performance needs to be carried out comprehensively in order to identify aspects that still need improvement.

The Context, Input, Process, Product (CIPP) evaluation model developed by Stufflebeam is seen as able to provide a comprehensive picture of the success of a program. This model not only evaluates the program's final results, but also analyzes the suitability of the objectives, the readiness of resources, the effectiveness of the implementation process, and the benefits generated by the program. The CIPP approach is relevant in this study because it is able to identify factors that affect the optimization of the implementation of E-Performance while producing implementable policy recommendations (Stufflebeam & Shinkfield, 2007). This research differs from previous research in several aspects. First, this study not only measures the effectiveness of the implementation of E-Performance, but also examines the organizational transformation process that occurs through the perspective of Transformative Governance. Second, this study uses the CIPP evaluation model as an analytical framework to identify the linkage between policy context, organizational readiness, implementation process, and results achieved. Third, the research was conducted on the Regional Revenue Agency of South Sumatra Province which has different organizational characteristics from other government agencies, so as to make a new empirical contribution to the study of public administration, especially in the field of digital transformation of local government.

Theoretically, this research is expected to enrich the development of public administration science, especially in the study of government digital transformation, apparatus performance management, and information technology-based governance. In addition, this research contributes to the development of the concept of Transformative Governance by showing that the success of digital transformation requires integration between leadership, organizational culture, human resource capacity, institutional support, and sustainable use of information technology. From a practical perspective, the results of the research are expected to be considered for local governments in developing policies for the development of digital performance management systems that are more adaptive, effective, and oriented towards improving the quality of public services.

Based on this description, this study aims to analyze how Transformative Governance is realized through optimizing the application of Performance Electronic Systems (E-Performance) in improving employee discipline at the Regional Revenue Agency of South Sumatra Province. This study evaluates the implementation of E-Performance using the Context, Input, Process, Product (CIPP) model to obtain a comprehensive picture of the factors that support and hinder the implementation of the system. The results of the research are expected to produce strategic recommendations for strengthening digital governance, as well as supporting the realization of a bureaucracy that is professional, adaptive, accountable, and oriented towards quality public services.

LITERATURE REVIEW

Transformative Governance

Transformative Governance is a governance paradigm that emphasizes the ability of public organizations to adapt to change through innovation, collaboration, adaptive leadership, and the use of digital technology. This concept is not only oriented to change the administrative system, but also to the transformation of organizational culture, work processes, and decision-making to improve the effectiveness of government administration (Janowski, 2015; Mergel et al., 2019). In this study, Transformative Governance is a perspective to understand how the implementation of Performance Electronic Systems (E-Performance) is able to encourage changes in organizational governance and employee behavior towards a more professional and accountable bureaucracy.

Performance Electronic Systems (E-Performance)

E-Performance is an electronic-based information system used to plan, implement, monitor, and evaluate the performance of the State Civil Apparatus (ASN). This system supports objective performance measurement through recording work activities, achieving Employee Performance Goals (SKP), and continuous performance evaluation. The implementation of E-Performance is expected to be able to increase transparency, accountability, supervisory effectiveness, and employee discipline in carrying out their duties and responsibilities (Badan Kepegawaian Negara, 2022).

Employee Discipline

Employee discipline is the willingness and ability of the apparatus to obey all applicable provisions, regulations, and work standards in the organization.

Discipline is reflected through adherence to working hours, completion of tasks according to targets, responsibility, and compliance with organizational policies. A high level of discipline contributes to increasing productivity, quality of public services, and achieving organizational goals (Hasibuan, 2019; Sedarmayanti, 2018).

CIPP Evaluation Model

This study uses the Context, Input, Process, Product (CIPP) evaluation model developed by Stufflebeam as an analytical framework. The CIPP model evaluates programs based on four dimensions, namely context to assess the suitability of program objectives and needs, inputs to evaluate available resources, processes to assess program implementation, and products to measure results or impacts achieved (Stufflebeam & Shinkfield, 2007). This model was chosen because it is able to provide a comprehensive evaluation of the implementation of E-Performance so as to produce the right recommendations for improving organizational governance.

METHODOLOGY

This study uses a qualitative approach with a descriptive method to gain an in-depth understanding of the optimization of the implementation of Performance Electronic Systems (E-Performance) in improving employee discipline at the Regional Revenue Agency of South Sumatra Province. The qualitative approach was chosen because it was able to comprehensively reveal the phenomenon of policy implementation based on the experience, perception, and interaction of informants.

RESEARCH RESULT

Evaluation of the Implementation of Performance Electronic Systems (E-Performance) in the Perspective of Transformative Governance

The implementation of the Performance Electronic System (E-Performance) at the Regional Revenue Agency of South Sumatra Province is a form of digital transformation in the management of the performance of the State Civil Apparatus (ASN). Based on the results of interviews, observations, and documentation, the implementation of E-Performance has become the main instrument in supporting the measurement of employee performance in an objective, transparent, and accountable manner. This system is not only used as a medium for reporting work activities, but also as a basis for evaluating the achievement of Employee Performance Goals (SKP), monitoring discipline, and periodic employee performance assessments. To obtain a comprehensive picture, the results of the study were analyzed using the Context, Input, Process, Product (CIPP) evaluation model.

Context Evaluation

Evaluation of the context dimension shows that the implementation of E-Performance already has a strong basis of needs. Based on the results of interviews with organizational leaders, the implementation of E-Performance is motivated by the demands of bureaucratic reform, the implementation of the

Electronic-Based Government System (SPBE), and national policies regarding ASN performance management. Before the implementation of the electronic system, the process of assessing employee performance was still carried out administratively so that it was not able to describe the employee's work achievements objectively. This condition encourages organizations to adopt digital systems as an instrument to improve the quality of governance.

The results of the observation show that the purpose of implementing E-Performance has been understood by most employees as an effort to improve work discipline, individual accountability, and the effectiveness of supervision by the leadership. The informant said that the existence of the E-Performance application makes every employee have the responsibility to report work activities periodically so that every work can be monitored systematically. Thus, this system not only serves as an administrative medium, but also as a mechanism for controlling the organization.

From the aspect of policy compliance, the implementation of E-Performance has been in line with the vision of the South Sumatra Provincial Regional Revenue Agency in improving the quality of public services through professional and integrity apparatus. All informants stated that the purpose of implementing the system was in accordance with the direction of the bureaucratic reform policy and supported the improvement of organizational performance. This condition shows that organizations have a common perception of the importance of digital transformation as part of strengthening governance.

However, the results of the study also show that there are still some employees who view E-Performance only as an administrative obligation to obtain performance assessments and benefits. This perception shows that the understanding of the strategic goals of E-Performance implementation is not completely evenly distributed. Therefore, it is necessary to strengthen organizational communication so that all employees understand that the implementation of E-Performance is part of the transformation of work culture towards a more professional bureaucracy, not just a change in the media of job reporting.

Input Evaluation

Evaluation of the input dimension shows that the Regional Revenue Agency of South Sumatra Province has provided various resources that support the implementation of E-Performance. From the human resource aspect, the organization has system operators, personnel management officials, application administrators, and all employees as the main users of the system. In addition, the organization has also provided an operational budget, computer equipment, internet network, and adequate technical support to support the implementation of electronic systems.

However, the results of the interviews show that employees' digital skills still vary. Employees who are used to using technology-based applications relatively do not experience difficulties in operating E-Performance. On the other hand, some employees who are older still need assistance in the process of inputting daily activities and preparing Employee Performance Goals (SKP).

These differences in digital competencies cause the process of adaptation to the system to run at different speeds in each work unit.

In addition to human resource competence, the study also found that the quality of information technology infrastructure is still one of the factors that affect the effectiveness of E-Performance implementation. Internet network disruptions at certain times cause the process of reporting daily activities to be hampered. Although this condition does not take place continuously, several informants said that network stability still needs to be improved so that the data input process can be carried out more optimally and does not interfere with the smooth implementation of employee duties.

Process Evaluation

Evaluation of the process dimension shows that the implementation of the Performance Electronic System (E-Performance) at the Regional Revenue Agency of South Sumatra Province has been carried out in accordance with the procedures set by the organization. All employees are required to compile Employee Performance Goals (SKP), input daily activities, and report work achievements through the E-Performance application. Based on the results of observations, the mechanism has become part of the employee's work routine so that the performance management process takes place more systematically than before the implementation of the electronic system.

The results of the interview show that the monitoring process carried out by direct superiors becomes easier because all employee activities can be monitored through the application in real time. Employers can evaluate the suitability between work targets and the realization of work that has been input by employees. In addition to increasing the effectiveness of supervision, the mechanism also speeds up the performance evaluation process because the required data is available electronically and can be accessed at any time.

Although the implementation of E-Performance has been carried out according to procedures, the research found some technical obstacles during the implementation process. The most common obstacle is internet network disruption which causes delays in input of daily activities. In addition, some employees still have difficulty understanding certain features in the application, especially when making changes to Employee Performance Goals and the performance report validation process. This condition shows that the successful implementation of the system still requires continuous technical support.

The results of the study also show that coordination between work units has an important role in supporting the smooth implementation of E-Performance. Personnel units, system administrators, and organizational leaders routinely coordinate to resolve various obstacles that arise during the use of the application. This form of coordination is carried out through technical assistance, consultation on the use of applications, and periodic evaluations of the implementation of the system. With this coordination, various implementation problems can be solved faster so as not to hinder the employee performance assessment process.

Product Evaluation

Evaluation of the product dimension shows that the implementation of E-Performance has a positive impact on improving employee discipline. Based on the results of the interviews, most of the informants stated that employees became more responsible in carrying out tasks because every work activity had to be reported through the application. This condition encourages employees to complete work according to the target and time that has been determined so that the level of work discipline has increased compared to before the implementation of the electronic system. In addition to improving individual discipline, the implementation of E-Performance also has an impact on improving the quality of organizational performance management. Leaders obtain more accurate information about the work achievements of each employee so that the decision-making process related to performance evaluation, employee coaching, and awarding can be carried out more objectively. Thus, the E-Performance system not only functions as an administrative medium, but also becomes a strategic instrument in supporting evidence-based decision-making.

Overall, the results of the study show that the implementation of the Performance Electronic System has supported the realization of more effective, transparent, and accountable organizational governance. Although there are still some technical obstacles and limitations in employee digital competence, the benefits obtained by the organization are far greater than the obstacles faced. Therefore, the implementation of E-Performance can be considered to have run well and made a real contribution to improving employee discipline at the Regional Revenue Agency of South Sumatra Province.

DISCUSSION

The results of the study show that the implementation of the Performance Electronic System (E-Performance) at the Regional Revenue Agency of South Sumatra Province is a tangible form of digital transformation in the management of public sector human resources. The Transformative Governance perspective explains that digital transformation is not just a process of digitizing administration, but is a change in organizational governance that involves technology, leadership, organizational culture, and changes in apparatus behavior (Janowski, 2015). The findings of the study show that the implementation of E-Performance has changed the performance management mechanism from a manual system to a more measurable digital system, thereby increasing the accountability and effectiveness of supervision of employees.

In the context dimension, the implementation of E-Performance has shown the compatibility between organizational needs and national bureaucratic reform policies. Clarity of program objectives is an important factor that drives successful implementation because all stakeholders have an understanding of the direction of change to be achieved. These findings support the CIPP evaluation theory put forward by Stufflebeam and Shinkfield (2007), that the success of a program is strongly influenced by the alignment between organizational needs, program goals, and underlying policies. Thus, the implementation of E-Performance in the South Sumatra Provincial Bapenda has met the context aspect because it is supported by national regulations and the organization's commitment to digital transformation. In the input dimension, the research shows that the success of the implementation of E-Performance is greatly influenced by the readiness of human resources, information technology infrastructure support, and organizational commitment to providing various supporting resources. These findings are in line with the research of Mergel et al. (2019) who explained that human factors are the most decisive element in the success of the digital transformation of the public sector. Even though the organization has provided adequate facilities, there is still a digital competency gap among employees, indicating that apparatus capacity development needs to be carried out on an ongoing basis so that all employees are able to adapt to information technology developments.

The findings of the study also show that the implementation of E-Performance is able to form a more disciplined work culture through an electronic work activity reporting mechanism. Every employee is required to account for their work activities transparently so as to encourage increased compliance with working hours, task completion, and achievement of performance targets. This condition strengthens the view that digital transformation can be an instrument for organizational behavior change if supported by an effective supervisory system, adaptive leadership, and the commitment of all apparatus in carrying out bureaucratic reform.

In the process dimension, the results of the study show that the implementation of E-Performance has taken place in accordance with the mechanism set by the organization. All employees are required to compile Employee Performance Targets (SKP), input daily activities, and report work achievements through the E-Performance application. This process shows a change in work patterns from a manual administration system to a more integrated digital system. In the perspective of Transformative Governance, this change shows that digitalization is not only changing the medium of work, but also creating new business processes that are more effective, efficient, and systematically documented (Janowski, 2015).

However, the study also found that the implementation process still faces several technical obstacles, such as internet network disruptions and variations in employees' ability to operate applications. These findings indicate that digital transformation cannot be understood only as the provision of technology, but also as an organizational change process that requires the readiness of human resources. Mergel et al. (2019) emphasized that the success of digital transformation is more determined by the organization's ability to manage change than by the sophistication of the technology used. Therefore, improving employees' digital competence is an important prerequisite in supporting the optimization of the implementation of E-Performance.

The coordination between work units found in this study also shows that the implementation of E-Performance requires collaborative organizational governance. System administrators, personnel units, and organizational leaders have complementary roles in ensuring that the system runs optimally. This shows that the implementation of digital policies cannot be done partially, but requires cross-functional coordination so that any obstacles that arise can be resolved immediately. These findings are in line with Osborne (2018) who explains that modern public governance emphasizes the importance of collaboration between stakeholders in improving organizational effectiveness.

From the product aspect, research shows that the implementation of E-Performance has succeeded in improving employee discipline through a more systematic supervision mechanism. Employees become more responsible for the work carried out because all activities are recorded in the system and can be monitored directly by their superiors. This condition shows that digitalization is able to strengthen individual accountability through increased transparency in the implementation of tasks. These findings reinforce the OECD's (2020) view that digital government is able to increase organizational accountability through the use of data and information technology.

Improving employee discipline is also reflected in increased compliance with working hours, accuracy of task completion, and consistency in the preparation of daily activity reports. Prior to the implementation of E-Performance, the reporting process was carried out manually so that supervision of employee activities was relatively limited. Once the system is implemented, every work activity must be documented in the app so that employees are encouraged to work more regularly and responsibly. This condition shows that digital technology is able to be an instrument for shaping organizational behavior through a more objective supervision mechanism.

The findings of this study are in line with the research of Sipayung (2024) which concluded that the implementation of E-Performance contributes to increasing employee discipline and responsibility in carrying out work. The similarity of these results shows that electronic-based performance management systems have relatively consistent effectiveness in various public sector organizations. Nonetheless, this study provides a broader perspective as it not only assesses the impact on employee discipline, but also evaluates the entire implementation process using the CIPP model.

This research also strengthens the research results of Gil-Garcia et al. (2018) who stated that the success of digital government is greatly influenced by the integration between technology, organizations, and people. At the Regional Revenue Agency of South Sumatra Province, these three elements are interrelated in determining the effectiveness of the implementation of E-Performance. Technology functions as a tool, the organization provides governance and regulation, while human resources are the main actors that determine the success of the implementation of the system.

The main contribution of this research lies in the use of the Transformative Governance perspective combined with the Context, Input, Process, Product (CIPP) evaluation model. Most previous studies only assessed the effectiveness of applications or the influence of E-Performance on employee performance. This research shows that the successful implementation of E-Performance must be understood as an organizational transformation process that includes policy changes, resource readiness, implementation mechanisms, and results obtained. Thus, the evaluation focuses not only on the output of the program, but also on the factors that affect the success of the implementation.

From the theoretical side, this research strengthens the concept of Transformative Governance which places technology as a catalyst for organizational change. The implementation of E-Performance proves that digital transformation will produce sustainable change if supported by adaptive leadership, an organizational culture that is open to innovation, human resource capacity building, and an evaluation system that is oriented towards continuous improvement. Therefore, technology cannot be separated from the institutional and behavioral aspects of the organization.

From a practical perspective, the results of the research provide implications for local governments in formulating digital performance management development strategies. Strengthening digital competencies through periodic training, improving the quality of information technology infrastructure, improving E-Performance applications, and strengthening cross-unit coordination are strategic steps that need to be taken to increase the effectiveness of implementation. In addition, organizational leaders need to build a performance-based work culture so that the use of E-Performance is not only seen as an administrative obligation, but as an instrument to improve the professionalism of the apparatus.

Overall, this study shows that the optimization of the implementation of the Performance Electronic System at the Regional Revenue Agency of South Sumatra Province has reflected the practice of Transformative Governance in the implementation of local government. The success of the implementation is not only shown by the increase in employee discipline, but also by the development of a more transparent, accountable, and data-based performance management system. Although there are still some challenges, the results of the study confirm that digital transformation has a strategic role in supporting bureaucratic reform and improving the quality of governance. Thus, the implementation of E-Performance can be a model for developing digital performance management for other regional apparatus organizations that are implementing the transformation towards digital government.

CONCLUSIONS AND RECOMMENDATIONS

This study aims to analyze the optimization of the application of Performance Electronic System (E-Performance) in improving employee discipline at the Regional Revenue Agency of South Sumatra Province through the perspective of Transformative Governance using the Context, Input, Process, Product (CIPP) evaluation model. The results of the study show that the implementation of E-Performance has gone well and is able to support the improvement of employee discipline through a more transparent, accountable, and measurable performance management system. The implementation of this system is part of the organization's digital transformation that not only changes the performance administration mechanism, but also encourages a change in work culture towards a more professional and results-oriented bureaucracy.

Based on the evaluation of the context dimension, the implementation of E-Performance has been supported by bureaucratic reform policies, Electronic-Based Government System (SPBE), and performance management of the State Civil

Apparatus that is in line with organizational goals. In the input dimension, the Regional Revenue Agency of South Sumatra Province already has adequate human resources, budget, and information technology infrastructure. However, there are still several obstacles found in the form of uneven digital competence of employees and the stability of the internet network which in certain conditions affect the smooth use of the application.

Evaluation of the process dimension shows that the implementation of E-Performance has been carried out in accordance with procedures through the preparation of Employee Performance Goals (SKP), input of daily activities, and periodic monitoring and evaluation by superiors. However, the study found that coordination between work units and technical assistance still needs to be improved so that the implementation of the system can run more effectively. Meanwhile, in the product dimension, the implementation of E-Performance has been proven to have a positive impact on improving employee discipline, especially in compliance with working hours, completing tasks according to targets, performance reporting responsibilities, and increasing objectivity in the employee performance assessment process.

The findings of this study confirm that the success of the implementation of E-Performance is not only determined by the use of information technology, but also influenced by adaptive leadership, human resource readiness, organizational culture, coordination between work units, and organizational commitment in managing change. The Transformative Governance perspective shows that digital transformation in the public sector is a process of comprehensive organizational change, so the successful implementation of E-Performance must be supported by integration between policy, institutional, resource, and work culture aspects. Thus, the implementation of E-Performance not only functions as a performance assessment tool, but also becomes a strategic instrument in strengthening effective, transparent, and accountable governance.

Based on the results of the study, the Regional Revenue Agency of South Sumatra Province is advised to improve the digital competence of employees through continuous training and mentoring, strengthen the quality of information technology infrastructure, and optimize monitoring and evaluation of the implementation of E-Performance on a regular basis. In addition, local governments need to strengthen coordination with relevant agencies in the development of an integrated digital performance management system and encourage the formation of a performance-based work culture and innovation. These efforts are expected to be able to optimize the implementation of E-Performance in a sustainable manner so that it can support the improvement of employee discipline, organizational effectiveness, and the quality of public services within the South Sumatra Provincial Government.

ADVANCED RESEARCH

This research still has several limitations that open up opportunities for future research. This research uses a qualitative approach so that the results of the research emphasize more on an in-depth understanding of the implementation of E-Performance in one local government organization.

Therefore, further research is recommended to use a mixed methods approach or a quantitative approach to measure the influence of E-Performance implementation on employee discipline, work productivity, job satisfaction, and organizational performance in a more measurable manner.

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