DIGITAL PUBLIC SERVICES AND GOOD GOVERNANCE: ASSESSING TRANSPARENCY, ACCOUNTABILITY, AND LEGAL COMPLIANCE IN INDONESIA

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Abstract

Digital transformation has significantly reshaped the delivery of public services in Indonesia, particularly through the implementation of the Electronic-Based Government System (SPBE). However, the adoption of digital technologies does not automatically guarantee good governance, particularly in terms of transparency, accountability, and legal compliance. This study examines the governance of digital public services in Indonesia by analyzing the extent to which the existing regulatory and institutional frameworks support transparency, accountability, and legal compliance. The study employs a normative juridical method using statutory, conceptual, and policy approaches. Primary legal materials include regulations governing public services, public information disclosure, SPBE, electronic systems and transactions, and personal data protection, complemented by recent academic literature and policy documents. The findings indicate that Indonesia has established a relatively comprehensive legal foundation for digital public services. Nevertheless, implementation remains challenged by institutional fragmentation, limited interoperability, uneven digital capacity, unclear accountability across multiple actors, information accessibility gaps, and personal data protection risks. Digitalization can strengthen transparency through broader information access and improve accountability through electronic records and traceability, but these benefits depend on effective institutional coordination and legal compliance. The study concludes that digital public services should be governed not merely as technological innovations but as

an integrated governance system. Strengthening interoperability, accountability mechanisms, legal compliance by design, data protection, and digital inclusion is therefore essential for ensuring that digital public services contribute effectively to good governance in Indonesia.

Keywords: *Digital Public Services; Good Governance; Transparency; Accountability; Legal Compliance*

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I. INTRODUCTION

Digital transformation has increasingly reshaped the way governments design, manage, and deliver public services. The adoption of digital technologies enables public institutions to move from conventional administrative procedures toward more integrated, accessible, data-driven, and citizen-oriented services. In Indonesia, this transformation has been institutionalized through the Sistem Pemerintahan Berbasis Elektronik (SPBE), which is designed to utilize information and communication technology to create clean, effective, efficient, transparent, and accountable governance while improving the quality and reliability of public services. The national SPBE framework therefore positions digitalization not merely as a technological modernization program but as an instrument for administrative reform and improved governance.

The development of digital government has become increasingly significant as citizens expect public services to be faster, more accessible, transparent, and responsive. The Indonesian government has continued to expand digital public-service infrastructure and integration. The 2024 national SPBE evaluation, conducted across 615 central and local government institutions, produced a national SPBE index of 3.12 on a five-point scale, categorized as "Good." This represented continued improvement compared with previous evaluation periods. More recent government policy has also shifted the emphasis from simply converting manual services into digital applications toward developing an integrated digital-government ecosystem that produces measurable impacts on service quality and public welfare.

The expansion of digital public services, however, does not automatically guarantee the realization of good governance. Digitalization may improve administrative efficiency and access to information, but its governance value depends on how technology is embedded within institutional structures, legal frameworks, accountability mechanisms, and relationships between government and citizens. Sabarofek et al. (2024), through a systematic analysis of e-government research in Indonesia, found that digital transformation can strengthen access to public information, citizen oversight, and service efficiency, while significant challenges remain in system integration, regional infrastructure disparities, and digital literacy. Their findings suggest that technological adoption must be accompanied by institutional and human-capacity development if transparency and accountability are to be sustained.

Empirical research further demonstrates that transparency and accountability are not simply outcomes of technological availability but are influenced by organizational and institutional conditions. Pribadi et al. (2024), using survey data from 424 employees across four Indonesian local governments, found that employee skills, leadership, regulation, infrastructure, information and communication technology, transparency, and accountability were positively and significantly associated with digital government service implementation. The study reported a strong explanatory relationship, indicating that digital public services depend on a combination of technological, organizational, regulatory, and governance factors rather than technology alone.

At the local-government level, digital transformation has also demonstrated potential to improve service transparency and accountability. Research on the Investment and One-Stop Integrated Service Agency (DPMPTSP) of Kendal Regency found that digital innovations, including public-service websites, geospatial information systems, business partnership platforms, and self-service printing facilities, improved accessibility and streamlined licensing processes while contributing to bureaucratic accountability. Nevertheless, the study identified system integration and human-resource readiness as continuing challenges. Similar findings have been reported in studies of regional SPBE implementation, where digitalization has improved transparency, efficiency, and access to public information but remains constrained by interoperability, human-resource capacity, infrastructure, and uneven access to technology.

The legal dimension is particularly important because digital public services involve the exercise of public authority through technological systems. Public services must therefore remain consistent with principles of legality, procedural fairness, transparency, accountability, accessibility, and protection of citizens' rights. Indonesia's legal framework includes Law No. 25 of 2009 on Public Services, Law No. 14 of 2008 on Public Information Disclosure, Law No. 27 of 2022 on Personal Data Protection, Government Regulation No. 71 of 2019 on the Implementation of Electronic Systems and Transactions, and Presidential Regulation No. 95 of 2018 on SPBE. These instruments establish different dimensions of lawful and accountable digital governance, ranging from service standards and information disclosure to electronic-system management and personal-data protection. The existence of multiple legal instruments, however, also creates a need to examine how effectively these requirements are integrated in actual digital service delivery.

The relationship between digital government and good governance is therefore becoming more complex. A digital platform can make information technically available without ensuring that the information is sufficiently clear, timely, complete, or usable by citizens. Likewise, an automated administrative process can increase efficiency while creating new accountability questions concerning decision-making authority, data management, system errors, and mechanisms for challenging administrative decisions. Setyawan et al. (2025), in their normative analysis of digital government development in Indonesia, identified institutional fragmentation and sectoral interests as obstacles to the integration of digital government and argued that the development of digital public services requires stronger legal and institutional arrangements.

Legal compliance consequently needs to be understood beyond the formal existence of regulations. Compliance in digital public services concerns whether government institutions translate statutory and regulatory requirements into operational practices, including information disclosure, service standards, complaint handling, data protection, administrative accountability, system security, and accessibility. Recent research on SPBE implementation in regional institutions similarly identifies policy barriers, institutional limitations, inadequate infrastructure, and weaknesses in application systems as factors that can prevent digital-government policies from achieving their intended governance outcomes.

Another important issue is the relationship between digitalization and citizen inclusion. Digital public services may reduce geographical and administrative barriers, but unequal internet access, differences in digital literacy, disability-related accessibility barriers, and disparities in infrastructure can produce new forms of exclusion. Research on Indonesia's digital transformation has identified the digital divide, cybersecurity, and unequal technological access between urban and rural areas as continuing challenges to inclusive digital public services. Thus, good digital governance requires not only efficient digital systems but also mechanisms ensuring that citizens who have limited technological access or capability are not excluded from essential public services.

The Indonesian government has increasingly recognized the need to move from fragmented application-based digitalization toward integrated digital government. In late 2025, the Ministry of Administrative and Bureaucratic Reform emphasized the transition from SPBE toward a broader digital-government framework, with an orientation toward integrated services and measurable

impacts rather than merely procedural digitization. By 2026, the government had begun evaluating digital-government performance with greater emphasis on whether transformation produces more high-quality and inclusive public services. This policy development makes the assessment of transparency, accountability, and legal compliance particularly relevant because the success of digital government ultimately depends on whether technological transformation strengthens public governance rather than merely increasing the number of digital applications.

Although existing studies have examined SPBE implementation, e-government, digital transformation, transparency, accountability, and good governance in Indonesia, these dimensions are often analyzed separately. Some studies emphasize technological and organizational factors, while others focus on service efficiency, transparency, or the implementation of SPBE at particular government institutions. There remains a need for an integrated legal-governance analysis that examines digital public services simultaneously through the dimensions of transparency, accountability, and legal compliance. This gap is particularly relevant in the transition from SPBE toward a more integrated digital-government ecosystem.

Therefore, this study examines digital public services in Indonesia by assessing how digital-government implementation contributes to transparency and accountability while maintaining compliance with the applicable legal and administrative framework. The study focuses on the interaction between digital service delivery, information transparency, institutional accountability, public-service obligations, data governance, and legal compliance. By integrating these dimensions, the study seeks to contribute to the discussion of digital governance by demonstrating that effective digital public services should not be evaluated solely according to technological adoption or administrative efficiency, but also according to their capacity to strengthen lawful, transparent, accountable, inclusive, and citizen-oriented governance.

II. LITERATURE REVIEW

Digital public services have increasingly been examined as an important component of contemporary public-sector reform. The literature generally conceptualizes digital government not simply as the use of information and communication technology by government institutions, but as a transformation of administrative processes, institutional relationships, and mechanisms of public

service delivery. In this perspective, digitalization can potentially improve service accessibility, administrative efficiency, information availability, and citizen participation. However, the governance benefits of digital transformation depend on institutional capacity, regulatory arrangements, interoperability, human resources, and the ability of government institutions to translate technological capabilities into meaningful public value.

Digital Public Services and Digital Government

The concept of digital government has developed beyond the earlier understanding of e-government, which primarily emphasized the provision of government information and services through electronic channels. Contemporary digital-government approaches emphasize integration, interoperability, data-driven administration, citizen-centered services, and cross-institutional collaboration. In Indonesia, this transformation is reflected in the Sistem Pemerintahan Berbasis Elektronik (SPBE), established through Presidential Regulation No. 95 of 2018. SPBE provides an institutional and regulatory framework for utilizing information and communication technology to create effective, efficient, transparent, accountable, and integrated government administration. Empirical research demonstrates that the effectiveness of digital public services is determined by multiple organizational and institutional factors. Pribadi et al. (2024), based on evidence from Indonesian local governments, found that employee skills, leadership, regulation, infrastructure, information and communication technology, transparency, and accountability were associated with the implementation of digital government services. This finding is important because it demonstrates that digital transformation cannot be reduced to technological investment. Human resources, leadership, regulatory support, and governance mechanisms remain central to the success of digital public services. Similarly, Sabarofek et al. (2024) found that digital-government development in Indonesia can improve access to public information and service efficiency but continues to encounter challenges related to infrastructure, digital literacy, regional disparities, and system integration. These findings reinforce the argument that digitalization produces governance benefits only when technological systems are supported by institutional capacity and inclusive implementation. The literature therefore suggests a transition from an application-centered approach toward an ecosystem-oriented approach. Digital public services should be assessed not according to the number of applications developed by government

institutions, but according to the extent to which these systems are integrated, accessible, responsive, secure, and capable of producing measurable improvements in public services.

Digital Public Services and Transparency

Transparency constitutes one of the fundamental principles of good governance because citizens require access to relevant and understandable information to monitor government activities and evaluate public services. Digital technologies can strengthen transparency by enabling governments to publish regulations, service standards, budgets, performance information, administrative procedures, and other public information through digital platforms. The digital environment can consequently reduce information barriers between government institutions and citizens. However, the availability of information does not necessarily equal substantive transparency. Information may be technically accessible but difficult to understand, incomplete, outdated, fragmented across different platforms, or presented in formats that limit meaningful public use. Consequently, digital transparency should be evaluated in terms of accessibility, completeness, timeliness, accuracy, usability, and institutional responsiveness. The relationship between digitalization and transparency is also evident in research on local-government services. Studies of digital innovations in Indonesian public-service institutions indicate that online service platforms can simplify access to information and administrative procedures while increasing opportunities for citizens to monitor government performance. Nevertheless, technological fragmentation and differences in institutional capacity can limit these benefits. Digital transparency therefore requires interoperability and consistent information governance across government institutions rather than isolated digital applications.

The legal foundation for transparency in Indonesia is particularly relevant through Law No. 14 of 2008 on Public Information Disclosure. When combined with the SPBE framework and public-service legislation, this legal framework establishes an obligation for government institutions to provide public information while maintaining appropriate restrictions for information protected by law. Digital public services consequently create both an opportunity and an obligation to strengthen information disclosure through accessible and accountable technological systems.

Digital Public Services and Accountability

Accountability refers to the obligation of public institutions and officials to explain, justify, and take responsibility for their decisions, actions, and use of public resources. Within digital government, accountability acquires additional dimensions because administrative activities increasingly depend on information systems, databases, digital platforms, and automated processes. Digitalization can strengthen accountability by creating electronic records, standardized procedures, transaction histories, performance indicators, and audit trails. These mechanisms can make administrative actions more traceable and potentially reduce opportunities for arbitrary decision-making. Digital systems may also facilitate complaint management and performance monitoring by allowing citizens and supervisory institutions to track the progress of public-service processes. Nevertheless, digitalization can also create new accountability challenges. When administrative decisions depend on complex information systems, responsibility may become difficult to assign when errors occur. Questions may arise concerning whether responsibility rests with public officials, government institutions, technology providers, system administrators, or other actors. The problem becomes more significant when automated decision-support systems or algorithmic processes are incorporated into public administration.

This issue demonstrates that technological accountability must be accompanied by institutional accountability. A government institution cannot transfer responsibility for a public decision to a digital system or external technology provider. Public authorities remain responsible for ensuring that digital systems operate consistently with legal requirements, administrative principles, public-service standards, and citizens' rights. Research on Indonesian digital-government implementation supports this institutional perspective. Pribadi et al. (2024) demonstrate that transparency and accountability are closely associated with the organizational conditions supporting digital government. Thus, technological capability should be accompanied by leadership, regulatory clarity, employee competence, and institutional mechanisms for monitoring and evaluation.

Legal Compliance in Digital Public Services

Legal compliance represents another critical dimension of digital public governance. Public institutions operate under the principle of legality, meaning that governmental actions must have an appropriate legal basis and comply with

applicable laws and administrative regulations. In digital public services, this principle applies not only to the final service delivered to citizens but also to the technological processes through which the service is provided. Indonesia has established several interconnected legal instruments relevant to digital public services, including Law No. 25 of 2009 on Public Services, Law No. 14 of 2008 on Public Information Disclosure, Presidential Regulation No. 95 of 2018 on SPBE, Government Regulation No. 71 of 2019 on Electronic Systems and Transactions, and Law No. 27 of 2022 on Personal Data Protection. These regulations establish requirements concerning public-service standards, information disclosure, electronic-system management, and personal-data protection.

The literature indicates that the existence of regulations does not automatically ensure compliance. Setyawan et al. (2025) argue that digital-government development in Indonesia continues to face institutional fragmentation and sectoral interests that may obstruct effective integration. This suggests that legal compliance should be assessed not merely through the existence of institutional policies but through their implementation in organizational procedures, digital systems, service delivery, information management, and accountability mechanisms. Legal compliance in digital public services can therefore be conceptualized through several dimensions: compliance with public-service standards, information-disclosure obligations, data-protection requirements, electronic-system requirements, administrative procedures, accessibility standards, and mechanisms for handling public complaints. This multidimensional perspective is necessary because violations in digital public services may occur even when the overall service appears technologically functional.

Personal Data Protection and Digital Public Services

The increasing use of personal data has created an additional legal dimension of digital public services. Government institutions may process sensitive and large-scale datasets containing citizens' identities, addresses, financial information, health information, education records, social-assistance information, and other personal data. Consequently, the digitalization of public services creates significant responsibilities concerning data collection, processing, storage, sharing, security, and deletion.

Law No. 27 of 2022 on Personal Data Protection provides an important legal foundation for addressing these risks. The legislation establishes principles and obligations concerning personal-data processing and provides rights for data subjects. In the context of digital public services, compliance with data-protection requirements is therefore closely connected to public accountability because citizens must be able to understand how their data are processed and institutions must be able to demonstrate appropriate safeguards. The literature on digital governance increasingly emphasizes that data governance should be incorporated into broader digital-government strategies rather than treated exclusively as a technical cybersecurity issue. Poor data governance can undermine public trust, even when digital services are administratively efficient. Consequently, transparency concerning data practices and institutional accountability for data protection are essential components of lawful digital public services.

Digital Inclusion and Public-Service Accessibility

Another major theme in the literature concerns digital inclusion. The transformation of public services can increase accessibility for citizens who can readily use digital platforms, but it may simultaneously create barriers for individuals with limited internet access, low digital literacy, disabilities, or inadequate technological infrastructure. Research on Indonesia's digital transformation identifies unequal infrastructure and digital literacy as continuing challenges. Sabarofek et al. (2024) emphasize that regional disparities and human-capacity limitations can affect the implementation of digital government. This finding indicates that the success of digital public services should not be evaluated solely through system availability or user numbers. Accessibility must also be considered in terms of whether different groups of citizens can meaningfully access and use essential public services. Consequently, an inclusive digital-government model requires alternative service channels, accessible interface design, digital-literacy support, infrastructure development, and mechanisms for assisting citizens who cannot independently use digital systems. Digital transformation should complement rather than eliminate the government's responsibility to ensure universal access to essential public services.

Integrated Framework of Good Governance in Digital Public Services

The literature demonstrates that transparency, accountability, and legal compliance are interconnected rather than independent dimensions.

Transparency provides citizens with information necessary for monitoring government action; accountability provides mechanisms through which institutions and officials can be questioned and held responsible; and legal compliance establishes the normative boundaries within which public institutions must operate. Digital technology can strengthen all three dimensions by facilitating information disclosure, creating administrative records, enabling performance monitoring, standardizing procedures, and supporting complaint mechanisms. However, these benefits depend on institutional capacity, regulatory coherence, data governance, interoperability, digital inclusion, and effective oversight.

Based on the reviewed literature, digital public services can therefore be understood through an integrated governance framework consisting of four interconnected elements: digital service capability, transparency, accountability, and legal compliance. Digital service capability concerns infrastructure, interoperability, human resources, and technological systems. Transparency concerns the accessibility and quality of government information. Accountability concerns institutional responsibility, monitoring, auditability, and complaint mechanisms. Legal compliance concerns conformity with public-service law, information-disclosure requirements, electronic-system regulation, personal-data protection, and administrative principles.

The literature nevertheless reveals a research gap. Existing studies frequently examine digital government from technological, organizational, or service-efficiency perspectives, while legal studies tend to focus on specific regulatory instruments. Fewer studies integrate digital public-service implementation, transparency, accountability, and legal compliance within a single analytical framework. This study addresses that gap by examining digital public services in Indonesia as a governance and legal phenomenon, emphasizing how technological transformation can support good governance while remaining subject to principles of legality, transparency, accountability, and citizen protection.

III. RESEARCH METHOD

This study employs a normative juridical research approach to examine digital public services and their relationship with transparency, accountability, and legal compliance in Indonesia. A normative juridical approach is appropriate because the study focuses on the legal and governance framework governing the

implementation of digital public services, rather than measuring the statistical performance of a particular government institution. The analysis examines how existing laws and regulations establish obligations, rights, institutional responsibilities, and governance principles in the delivery of digital public services.

The study applies three complementary approaches: the statutory approach, conceptual approach, and policy approach. The statutory approach is used to examine relevant Indonesian legislation and regulations governing public services, public information, electronic systems, digital government, and personal-data protection. The conceptual approach is used to analyze the concepts of digital public services, good governance, transparency, accountability, legal compliance, and digital inclusion. The policy approach is used to examine government strategies and policy directions concerning the development and integration of digital government in Indonesia.

The primary legal materials consist of Law No. 25 of 2009 on Public Services, Law No. 14 of 2008 on Public Information Disclosure, Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems (SPBE), Government Regulation No. 71 of 2019 on the Implementation of Electronic Systems and Transactions, and Law No. 27 of 2022 on Personal Data Protection. Relevant government policies and strategic documents concerning SPBE and digital-government transformation are also examined to identify the relationship between regulatory requirements and policy implementation.

Secondary legal materials consist of peer-reviewed journal articles, academic books, research reports, policy studies, and scholarly publications concerning digital government, e-government, public-service governance, transparency, accountability, administrative law, data governance, and digital inclusion. Particular attention is given to empirical and normative studies published between 2024 and 2026 to identify recent developments and research findings concerning digital public services in Indonesia. Tertiary materials, including legal dictionaries and authoritative reference sources, are used where necessary to clarify relevant legal and conceptual terminology.

Data are collected through library research and systematic document analysis. Relevant legal and academic materials are identified, selected, classified, and analyzed according to their relevance to the research questions. The collected materials are organized into four principal analytical dimensions: (1) digital public-service governance; (2) transparency and public information; (3) institutional accountability; and (4) legal compliance and citizen protection. A fifth

dimension, digital inclusion and accessibility, is incorporated as a cross-cutting consideration because equal access is an important component of public-service governance.

The analysis is conducted qualitatively through legal interpretation, regulatory comparison, and thematic analysis. Legal interpretation is used to determine the meaning and scope of obligations established by the relevant legislation. Regulatory comparison is used to identify relationships, overlaps, and potential gaps among different legal instruments. Thematic analysis is applied to the findings of previous studies to identify recurring issues concerning transparency, accountability, infrastructure, human resources, interoperability, data protection, public participation, and institutional capacity.

The analytical process consists of five stages. First, the study identifies the principal legal and governance issues associated with digital public services in Indonesia. Second, relevant legislation, regulations, policy documents, and scholarly literature are collected and classified. Third, the legal materials are interpreted to determine the obligations and governance principles applicable to digital public services. Fourth, the regulatory framework is compared with findings from previous empirical and normative studies to identify implementation challenges and regulatory gaps. Fifth, the findings are synthesized to develop an integrated assessment of how digital public services can strengthen transparency and accountability while maintaining legal compliance.

The validity of the analysis is strengthened through source triangulation, particularly by comparing statutory provisions with government policy documents and findings from recent academic research. This approach enables the study to distinguish between formal legal requirements and challenges identified in empirical research. The study does not seek to measure the performance of a particular government institution statistically; rather, it provides a normative and governance-oriented assessment of the regulatory conditions necessary for transparent, accountable, lawful, and inclusive digital public services in Indonesia.

IV. RESULTS AND DISCUSSION

Results

The analysis demonstrates that digital public services in Indonesia have developed within a relatively comprehensive regulatory framework, but the implementation of digital governance remains characterized by institutional fragmentation, uneven capacity, and challenges in translating formal legal

requirements into consistent service practices. The findings indicate that digitalization has strengthened opportunities for transparency and administrative accountability, but technological transformation alone does not automatically ensure legal compliance or good governance. Four principal findings emerge from the analysis: the development of the digital public-service regulatory framework, the strengthening of transparency, the transformation of accountability, and continuing challenges in legal compliance and inclusion.

Development of the Digital Public-Service Regulatory Framework

The first finding concerns the progressive development of Indonesia's legal framework for digital public services. Several legal instruments establish complementary requirements governing public services, information disclosure, electronic systems, digital government, and personal-data protection.

Legal Instrument	Principal Governance Dimension	Relevance to Digital Public Services
Law No. 25 of 2009 on Public Services	Service standards and accountability	Establishes rights, obligations, service standards, complaints, and institutional responsibilities
Law No. 14 of 2008 on Public Information Disclosure	Transparency	Establishes citizens' rights to obtain public information and obligations of public bodies
Presidential Regulation No. 95 of 2018	Digital government	Establishes the SPBE framework and integration of government information systems
Government Regulation No. 71 of 2019	Electronic systems	Regulates electronic-system implementation, reliability, security, and governance
Law No. 27 of 2022	Data protection	Establishes rights of data subjects and obligations concerning personal-data processing

The analysis indicates that these instruments collectively provide a legal foundation for digital public services. Nevertheless, they were developed at different times and address different regulatory dimensions. Consequently, digital public services are governed through a multi-instrument regulatory structure rather than a single integrated legal framework. This structure provides broad legal coverage but can create challenges concerning coordination, institutional responsibility, and consistent implementation.

Digitalization and Transparency

The second finding is that digital public services provide significant mechanisms for strengthening government transparency. Digital platforms enable government institutions to disseminate information concerning service procedures, requirements, standards, schedules, regulations, and administrative processes more rapidly and broadly than conventional channels. The literature reviewed indicates that digital-government implementation can increase access to public information and facilitate citizen monitoring. Sabarofek et al. (2024), for example, identify improved access to information as one of the potential benefits of digital government in Indonesia. Similarly, studies of digital public-service innovations at the regional level indicate that online platforms can make administrative procedures more accessible and improve the visibility of government services. However, the analysis also identifies a distinction between information availability and substantive transparency. Information may be published digitally but remain difficult for citizens to interpret or use. Fragmented websites, inconsistent information between government platforms, outdated content, complicated interfaces, and limited accessibility can reduce the practical value of digital disclosure.

Accordingly, the transparency impact of digital public services depends on at least five characteristics: accessibility, completeness, accuracy, timeliness, and usability of information. Digitalization increases the potential for transparency, but institutional information-management practices determine whether that potential becomes meaningful public accountability.

Transformation of Institutional Accountability

The third finding concerns the relationship between digitalization and institutional accountability. Digital systems generate electronic records and transaction histories that can make administrative processes more traceable.

Digital service platforms can record applications, approvals, complaints, processing times, and other administrative activities. These records create opportunities for internal monitoring, auditing, performance evaluation, and public oversight. The reviewed literature supports this relationship. Pribadi et al. (2024) found that transparency and accountability were important factors associated with digital-government implementation in Indonesian local governments. This indicates that accountability is not simply an external consequence of digitalization but forms part of the institutional conditions necessary for effective digital-government implementation.

Nevertheless, digitalization also produces new accountability challenges. When public services depend on multiple technological systems, responsibility may become dispersed among government agencies, officials, system administrators, technology providers, and other actors. Problems may arise when systems malfunction, information is inaccurate, decisions are delayed, or citizens experience difficulties in obtaining remedies.

The analysis therefore identifies the need for traceable institutional responsibility. Digital systems should not obscure who is legally and administratively responsible for a public-service decision. Government institutions remain responsible for ensuring that digital systems used in public administration operate consistently with applicable legal and administrative standards.

Legal Compliance in Digital Public Services

The fourth finding concerns the gap between formal regulation and practical compliance. Indonesia has established legal requirements covering public-service standards, information disclosure, electronic systems, and personal-data protection. However, the literature indicates that implementation continues to encounter institutional and technical barriers.

The analysis identifies several recurring compliance challenges:

1. Fragmented institutional authority, in which digital services are managed by different institutions or units with varying standards and procedures.
2. Limited interoperability, which can prevent government systems from exchanging and validating information effectively.

3. Human-resource limitations, particularly differences in digital competence and understanding of regulatory obligations.
4. Infrastructure disparities, especially between regions with different levels of technological development.
5. Data-protection risks, including inadequate governance of the collection, storage, sharing, and processing of citizens' personal data.
6. Weak integration between service standards and digital systems, which can cause technological processes to develop independently from legal and administrative requirements.
7. Uneven complaint and accountability mechanisms, which may limit citizens' ability to challenge errors or obtain effective remedies.

These findings demonstrate that legal compliance cannot be evaluated solely by asking whether an institution has adopted a digital system. Compliance must also consider whether the system's design, operation, information management, and complaint mechanisms conform to applicable legal requirements.

Digital Inclusion and Accessibility

The analysis further identifies digital inclusion as an important governance dimension. Digital public services may reduce administrative barriers for citizens who have adequate internet access and digital skills. However, citizens with limited connectivity, low digital literacy, disabilities, or other access barriers may experience difficulties in using digital services.

This creates a potential tension between digital efficiency and universal public-service access. If digital channels become the dominant or exclusive means of accessing essential services, citizens who cannot effectively use those channels may experience indirect exclusion. The literature therefore indicates that digital transformation should be accompanied by accessibility measures, digital-literacy support, alternative service channels, and user assistance. Digital public services should expand access rather than merely transfer existing administrative procedures into digital interfaces.

Integrated Results

Based on the statutory analysis and literature synthesis, the principal findings can be summarized as follows:

Analytical Dimension	Positive Development	Remaining Challenge
Digital government	**Stronger institutionalization through SPBE**	**Fragmented systems and uneven institutional capacity**
Transparency	**Wider and faster access to information**	**Information may be incomplete, fragmented, outdated, or difficult to use**
Accountability	**Electronic records and traceability strengthen monitoring**	**Responsibility may become unclear across institutions and technology providers**
Legal compliance	**Broad legal foundations have been established**	**Implementation and coordination remain uneven**
Data governance	**Personal-data protection is formally recognized**	**Integration of data protection into service design remains challenging**
Digital inclusion	**Digital channels can expand accessibility**	**Digital divide and literacy disparities may create exclusion**
Public participation	**Digital channels can facilitate interaction and complaints**	**Participation mechanisms are not uniformly integrated into service systems**

Overall, the results indicate that Indonesia has moved from a relatively fragmented model of electronic service delivery toward a more institutionalized digital-government framework. However, the transformation remains incomplete. The principal challenge is no longer simply whether government institutions can provide services digitally, but whether those services are transparent, accountable, legally compliant, secure, interoperable, and accessible to all citizens. The findings consequently support an integrated understanding of digital public services in which technological capability and good governance are mutually dependent. Digitalization can strengthen transparency and accountability when supported by clear legal responsibilities, institutional coordination, reliable information

governance, data protection, and inclusive service mechanisms. Without these supporting conditions, digital transformation may improve administrative efficiency while leaving fundamental governance and legal-compliance challenges unresolved.

Discussion

The findings demonstrate that the development of digital public services in Indonesia has created substantial opportunities to strengthen good governance, particularly through improved access to information, administrative traceability, service integration, and data-based decision-making. Nevertheless, the findings also indicate that digitalization does not automatically produce transparency, accountability, or legal compliance. The governance value of digital public services depends on the interaction between technology, institutional capacity, regulatory coherence, human resources, and mechanisms for public oversight. This finding is consistent with Pribadi et al. (2024), who found that employee skills, leadership, regulation, infrastructure, information and communication technology, transparency, and accountability all had positive and significant relationships with digital government service implementation in Indonesian local governments. Their model explained a substantial proportion of variation in digital-government implementation ($R^2 = 0.834$), demonstrating that digital transformation is fundamentally an organizational and governance process rather than merely a technological intervention.

The findings also support the argument that SPBE has become an important institutional instrument for good governance in Indonesia. Sasmita Dewi (2025) found that SPBE contributes to bureaucratic efficiency, faster administrative processes, lower operational costs, and greater service transparency. However, the same study identified interoperability, human-resource capacity, and unequal access to technology as continuing challenges. This corresponds closely with the present study, which identifies fragmented systems, uneven institutional capacity, and digital inclusion as major limitations. Therefore, the principal issue is increasingly shifting from whether government services have been digitized to whether digital systems are sufficiently integrated and governed to produce consistent public value.

Digitalization and the Substantive Meaning of Transparency

The findings indicate that digitalization substantially expands the government's capacity to disclose information, but the existence of online information should not automatically be interpreted as substantive transparency. Digital platforms can make service requirements, procedures, regulations, schedules, and performance information available to citizens. However, transparency becomes meaningful only when citizens can actually locate, understand, verify, and use that information. This distinction is important because digital public information can remain fragmented across multiple institutional websites and applications. Differences in data formats, updating practices, terminology, and institutional standards may require citizens to navigate several platforms before obtaining complete information. Consequently, digitalization may reduce some information barriers while simultaneously creating new forms of informational complexity.

Sabarofek et al. (2024) similarly found that e-government transformation can increase access to public information and strengthen citizen oversight, but system-integration limitations, infrastructure disparities, and low digital literacy remain significant obstacles. The present findings therefore extend this argument by emphasizing that transparency should be evaluated not merely according to the quantity of information published but according to its quality, accessibility, completeness, timeliness, and usability.

From a legal perspective, this issue is closely related to the principles established by Law No. 14 of 2008 on Public Information Disclosure. Digitalization provides government institutions with more effective channels for fulfilling information-disclosure obligations, but technological availability does not replace the substantive obligation to provide information in a manner that is accessible and meaningful to the public. Digital transparency should therefore be understood as a legal and governance obligation rather than simply a technical feature of an institutional website.

Accountability and Traceability in Digital Government

The findings further demonstrate that digital systems can strengthen public accountability by generating electronic records, transaction histories, timestamps, performance data, and audit trails. Such features can make

administrative processes more traceable and create stronger foundations for internal supervision, auditing, complaint management, and public monitoring.

This finding is supported by Pribadi et al. (2024), whose empirical study identifies transparency and accountability as significant factors in digital-government service implementation. Similarly, research on digital governance at the Population and Civil Registration Office of Makassar identifies data integration as an important component of improving transparency, efficiency, and public accountability. These studies reinforce the proposition that digital government can create more observable and traceable administrative processes. Nevertheless, digitalization can also complicate accountability when multiple systems, institutions, and technology providers participate in a single service. When a digital service fails, citizens may not know whether responsibility rests with the public official, government agency, system administrator, external technology provider, or another institution. This creates a potential accountability gap in which technological complexity makes administrative responsibility less visible.

Recent legal research on digital governance in Indonesia similarly emphasizes the need to integrate administrative-law principles such as legality, accountability, and legal certainty into digital transformation. Fiqri et al. (2025) specifically identify challenges arising from digital decision-making and algorithmic accountability and argue that technological efficiency must remain connected to administrative-law principles. The implication is that government institutions cannot delegate legal responsibility merely because a decision or service process is executed through a digital system. The institution exercising public authority remains responsible for ensuring that its digital mechanisms operate within the applicable legal framework.

Legal Compliance as a Governance Requirement

One of the most important findings of this study is that legal compliance constitutes a fundamental condition of legitimate digital public services. Indonesia's regulatory framework is relatively broad, encompassing public-service obligations, information disclosure, electronic systems, SPBE, and personal-data protection. However, the existence of multiple regulations also creates a coordination challenge. Digital public services frequently cross institutional and regulatory boundaries. A single service may involve personal-data processing, electronic authentication, interagency data exchange, public

information, administrative decision-making, and complaint handling. Each dimension may be governed by different legal instruments. Consequently, compliance cannot be assessed through one regulation in isolation.

The findings are consistent with recent legal studies that identify continuing regulatory and coordination challenges in Indonesian digital transformation. Sipayung et al. (2025), for example, found that SPBE can improve service efficiency and transparency while challenges remain concerning data protection and coordination among government institutions. Similarly, Fiqri et al. (2025) argue that digital governance requires stronger integration between administrative-law principles and technological systems. This suggests that legal compliance in digital public services should be conceptualized as regulatory integration. Compliance requires institutions to ensure that system architecture, administrative procedures, data processing, information disclosure, security, accessibility, and complaint mechanisms operate consistently with applicable laws. Such an approach is broader than formal compliance because it evaluates whether legal principles are actually embedded in the design and operation of digital services.

Institutional Capacity and Interoperability

Another significant finding concerns the role of institutional capacity. Digital transformation requires not only infrastructure but also competent human resources, leadership, regulatory understanding, and coordination mechanisms. The strong relationship identified by Pribadi et al. (2024) between organizational variables and digital-government implementation reinforces this conclusion. Interoperability is particularly important. Fragmented applications can create duplicated data, repeated administrative processes, inconsistent information, and additional burdens for citizens. The objective of integrated digital government therefore cannot be achieved simply by increasing the number of government applications. Instead, institutions need shared standards, compatible systems, integrated data governance, and clearly defined institutional responsibilities.

This issue has become increasingly relevant in the current regulatory environment. The government continues to develop more detailed SPBE governance arrangements. For example, Minister of Public Works Regulation No. 5 of 2026 regulates SPBE governance, management, ICT auditing, coordination teams, monitoring, and evaluation within the ministry. Likewise, Minister of

Communication and Digital Regulation No. 12 of 2026 establishes guidelines for ICT asset management and SPBE service management. These developments indicate that digital-government governance is moving toward more detailed institutional and technical management requirements. The implication is that the success of national digital-government transformation depends partly on the ability to translate general SPBE principles into operational governance standards within individual institutions. Sectoral regulations can strengthen accountability when they clearly define responsibilities, audit mechanisms, service-management requirements, and monitoring arrangements.

Personal Data Protection and Citizen Trust

The increasing dependence of public services on digital databases also makes personal-data protection a central component of legal compliance. Government institutions may process large quantities of citizens' personal information, making data governance directly relevant to public trust and accountability. Law No. 27 of 2022 on Personal Data Protection provides an important legal foundation for this dimension. However, compliance requires more than establishing privacy policies. Government institutions need appropriate mechanisms for data collection, access control, processing, sharing, storage, security, and incident response. The integration of personal-data protection into the architecture of digital public services is therefore essential.

This issue also changes the meaning of transparency. Government institutions should not only disclose information about public services but should provide appropriate information concerning how citizens' personal data are processed, subject to legally protected limitations. Thus, transparency and privacy are not necessarily contradictory. Properly designed data governance can provide citizens with meaningful information about data practices while protecting information that should remain confidential.

Digital Inclusion and the Risk of New Forms of Exclusion

The findings concerning digital inclusion demonstrate that digital transformation can produce both inclusion and exclusion. Citizens with reliable internet access and adequate digital literacy may benefit from faster and more convenient services. Conversely, citizens in areas with limited infrastructure or those with low digital literacy may encounter greater difficulties. This finding corresponds with Sabarofek et al. (2024), who identified infrastructure disparities

and digital literacy as significant challenges to e-government transformation in Indonesia. The 2025 SPBE literature likewise identifies uneven technological access and human-resource capacity as continuing constraints on the realization of good governance. Therefore, digital inclusion should be regarded as a component of administrative justice rather than merely a technological concern. Essential public services should remain accessible to citizens who cannot fully utilize digital channels. Alternative service mechanisms, assisted digital services, accessible interfaces, and digital-literacy programs can reduce the risk that digital transformation becomes a source of administrative exclusion.

From Digitalization to Integrated Digital Governance

The findings collectively suggest that Indonesia is moving from an e-government model focused on digitizing individual services toward an integrated digital-governance model. This transition is also reflected in recent scholarship. A 2026 literature review of Indonesian e-government research identifies six major themes: e-government implementation, service efficiency, smart technologies, SPBE and regulatory issues, good governance and transparency/accountability, and digital bureaucratic innovation. The review also identifies continuing research gaps concerning long-term impacts, human-resource readiness, and equitable infrastructure distribution. Recent policy developments further demonstrate this movement toward more integrated digital governance. The continuing implementation of SPBE, the National SPBE Architecture, and increasingly detailed sectoral regulations indicate that digital government is becoming an institutional governance system rather than a collection of independent applications. The current challenge is therefore to ensure that integration produces measurable improvements in public-service quality while maintaining legality, transparency, accountability, security, and citizen rights.

This study contributes to this discussion by bringing these dimensions together within a legal-governance framework. Rather than treating transparency, accountability, and legal compliance as separate outcomes, the findings demonstrate their interdependence. Transparency enables citizens to understand government action; accountability provides mechanisms for questioning and correcting that action; and legal compliance establishes the normative boundaries within which digital public services must operate.

V. CONCLUSION AND RECOMMENDATION

.This study concludes that digital public services have become an important instrument for strengthening good governance in Indonesia by improving access to information, administrative efficiency, service traceability, and citizen interaction. However, digitalization and the existence of regulatory frameworks do not automatically ensure transparency, accountability, or legal compliance. Effective digital governance requires information that is accessible, accurate, complete, timely, and usable, as well as clear accountability across government institutions and technology providers. Legal compliance must be integrated into the design, implementation, monitoring, and evaluation of digital services, while interoperability, personal-data protection, cybersecurity, and digital inclusion should remain integral components of governance. Therefore, Indonesia's transition to digital government needs to move beyond simple service digitization toward integrated, accountable, legally compliant, secure, and citizen-centered digital governance.

The government should strengthen regulatory integration, interoperability, and institutional coordination through common standards, clear responsibilities, and secure data exchange. Digital public services should incorporate legal compliance, transparency, data protection, cybersecurity, and accountability from the design stage, supported by regular audits and evaluations. At the same time, government institutions should ensure accessible and consistent public information and maintain assisted-digital or non-digital channels for citizens facing technological, literacy, accessibility, or infrastructure barriers. Future research should complement normative analysis with empirical studies involving citizens, public officials, and service administrators to examine transparency, accountability, digital inclusion, legal compliance, and user experience across different regions and public services. Ultimately, digital government should be evaluated not only by technological adoption but by its ability to deliver efficient, transparent, accountable, secure, inclusive, and citizen-responsive public services.

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