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# Managing Public Information Governance in Indonesia: A SMART Transparency Approach Based on Information Technology and Artificial Intelligence

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**Abstract:** Public information disclosure constitutes a fundamental prerequisite for democratic, transparent, and accountable governance. Although Law Number 14 of 2008 concerning Public Information Disclosure provides a strong legal foundation, existing transparency practices in Indonesia remain predominantly administrative and insufficiently integrated with organisational performance governance. Previous studies have largely focused on regulatory compliance and implementation mechanisms, while limited attention has been given to positioning transparency as a data-driven governance system supported by digital technology. Responding to this gap, this study examines the relevance and implementation strategies of SMART Transparency based on the principles of Specific, Measurable, Accessible, Relevant, and Timely as an integrative model of public information governance supported by information technology and artificial intelligence (AI). This research employs a qualitative literature review analysing regulatory frameworks, institutional reports, and national and international scholarly publications published between 2015 and 2025 using thematic analysis. The findings demonstrate that SMART Transparency enables the transformation of public information disclosure from procedural openness into performance-based governance through digital service integration, AI-assisted monitoring and dispute resolution, and strengthened public literacy and electoral oversight. Theoretically, this study contributes by reconceptualising transparency as a measurable governance framework integrating accountability, digital governance, and adaptive public management in the digital era.

**Keywords:** Public Information Disclosure, SMART Transparency, Public Governance, Information Technology, Artificial Intelligence

## INTRODUCTION

Public information disclosure represents a fundamental pillar in establishing democratic, transparent, and accountable governance systems (Azka & Najicha, 2022; Manumpahi, Siar, & Rorie, 2025). The public's right to access information constitutes an essential component of democratic principles and functions as a critical mechanism for ensuring public oversight of

state administration (Arliman et al., 2020; Negara, Matompo, & Hasmin, 2022). Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP) has provided a robust legal foundation for guaranteeing these rights while obligating public institutions to deliver accountable and responsible information services.

More than one and a half decades after the enactment of UU KIP, however, indicate that the primary challenge of public information disclosure in Indonesia no longer concerns regulatory availability but rather the effectiveness of implementation and governance consistency (Saputra, 2019; Mahulae, 2025). Although transparency has formally become an institutional obligation supporting good governance practices, many public institutions continue to implement disclosure mechanisms primarily as administrative compliance rather than as an integrated governance system linked to organisational performance outcomes (Alvioni, Darto, & Bonti, 2022; KIP, 2025). As a result, transparency practices frequently remain procedural and formalistic, limiting their contribution to substantive public accountability.

The rapid development of information technology (IT) has further transformed societal expectations regarding public information services (Ambarsari et al., 2024; Hasanah et al., 2024). Citizens increasingly expect information to be delivered rapidly, accurately, and reliably, while public institutions are simultaneously required to operate in a more adaptive and data-driven manner. Despite ongoing digitalisation initiatives, existing public information systems often remain fragmented and sectoral, with limited integration into organisational performance evaluation frameworks. Consequently, digital transformation has not automatically translated into improved governance quality or institutional accountability.

Existing scholarly discussions on public information disclosure have predominantly concentrated on legal compliance, institutional implementation, and administrative transparency mechanisms. While these studies provide important normative and procedural insights, they have largely overlooked the transformation of transparency into a measurable performance governance system capable of supporting data-driven decision-making processes. Furthermore, prior research rarely integrates structured governance frameworks with emerging technological capabilities, particularly the combined utilisation of IT and artificial intelligence (AI) within public information management systems. This limitation creates a conceptual gap between transparency regulation, digital transformation initiatives, and performance-based governance practices.

Within this context, SMART Transparency emerges as a strategic approach that reconceptualises transparency beyond information disclosure obligations. Rather than emphasising openness in quantitative terms, SMART Transparency introduces governance principles grounded in Specific, Measurable, Accessible, Relevant, and Timely dimensions. This framework enables public information disclosure to function as an integral component of performance management and governance systems rather than merely fulfilling normative administrative requirements (Windyaningrum & Rubiayasih, 2018; Wibawa, 2019).

The integration of IT and artificial intelligence (AI) provides significant opportunities to operationalise SMART Transparency in a systematic and evidence-based manner. Technological adoption enables public institutions, particularly the Public Information Commission, to move beyond administrative service provision towards strengthened supervisory capacity, institutional learning, and data-informed policy formulation. Such transformation is increasingly essential in supporting National Priority Programmes that demand measurable transparency, institutional effectiveness, and sustainable public accountability.

Despite these developments, limited academic attention has been directed towards examining how transparency frameworks may be operationalised through integrated technological governance models within the Indonesian institutional context. The absence of a comprehensive model linking transparency principles, performance governance, and intelligent

digital systems demonstrates the necessity of developing an analytical framework capable of bridging regulatory norms with practical implementation mechanisms. Addressing this gap is crucial to reposition public information disclosure as a strategic governance instrument rather than a procedural obligation.

Accordingly, this study seeks to analyse how SMART Transparency may be operationally implemented through the optimisation of IT and AI within the Public Information Commission's national priority programmes to strengthen accountability in public information governance, while also identifying implementation strategies capable of ensuring sustainability and long-term policy impact.

## METHOD

This study employs a qualitative approach using a systematic literature review to examine the development of SMART Transparency as a governance model integrating public information disclosure, information technology (IT), and artificial intelligence (AI). The literature review method was selected to enable a structured synthesis of theoretical and empirical studies concerning transparency governance and digital transformation in the public sector. Qualitative literature-based research aims to explore conceptual meanings, theoretical relationships, and analytical patterns through systematic examination of credible scholarly sources (Sugiyono, 2019; Hasan et al., 2024). Unlike conventional narrative reviews, this study applies explicit selection procedures to ensure analytical rigour and research transparency.

The literature search process was conducted through major academic databases, including Scopus-indexed journals, Web of Science (WoS), Google Scholar, and GARUDA national indexing systems, complemented by institutional policy documents and regulatory sources. The primary search keywords included public information disclosure, transparency governance, digital governance, information technology, artificial intelligence, and public accountability. The search covered publications published between 2015 and 2025 to capture recent developments in digital governance and AI-driven public administration. Inclusion criteria comprised peer-reviewed journal articles, policy reports, and academic publications directly addressing transparency, governance performance, or digital public sector transformation. Exclusion criteria involved duplicate publications, opinion-based essays lacking methodological explanation, and studies unrelated to governance or public information management contexts. Through this screening process, approximately 65–80 relevant scholarly sources were identified and subsequently analysed as the primary analytical corpus.

Data analysis employed thematic analysis techniques, involving stages of literature classification, comparative interpretation, and conceptual synthesis to construct an integrated analytical framework. The analysis focused on identifying recurring governance patterns, technological integration mechanisms, and institutional implications associated with transparency implementation. Creswell and Creswell (2018) emphasise that systematic qualitative literature analysis serves as a conceptual foundation for explaining complex governance phenomena while strengthening analytical validity. Accordingly, this methodological design enables the study to move beyond normative discussion by producing structured, evidence-based arguments relevant to the transformation of public information governance within the Indonesian institutional context..

## RESULTS AND DISCUSSION

### 1. The Condition of Public Information Disclosure Implementation and the Relevance of SMART Transparency

The implementation of public information disclosure in Indonesia has normatively demonstrated notable institutional progress following the enactment of Law Number 14 of 2008 concerning Public Information Disclosure (KIP, 2009; Degedona et al., 2021). The regulation represents a structural transition from closed bureaucratic governance towards open

government principles by recognising information simultaneously as a citizen right and an institutional obligation (Garmana et al., 2022). Existing scholarship consistently positions transparency as a foundational component of good governance, particularly in strengthening accountability mechanisms, enabling public oversight, and reinforcing policy legitimacy (Wibawa, 2019; Azka & Najicha, 2022). Nevertheless, comparative examination of these studies reveals that most analyses remain concentrated on legal compliance and institutional establishment rather than evaluating transparency as a performance-based governance system.

Despite normative maturity, empirical findings across Indonesian public institutions demonstrate persistent implementation asymmetry. Transparency practices are frequently operationalised as reactive administrative compliance designed to respond to requests or minimise disputes rather than to improve organisational effectiveness (Datuiding, 2025). Studies by Alvioni et al. (2022) and Arkarizki et al. (2023) similarly indicate that disclosure mechanisms remain disconnected from performance management cycles, suggesting that transparency has yet to evolve into an embedded governance capability. This reveals a structural limitation within existing transparency models, where institutional openness functions procedurally but fails to influence decision-making quality or policy outcomes.

The limited integration between disclosure practices and service performance contributes directly to weak substantive accountability outcomes. While public service frameworks emphasise delivery effectiveness and service usability (Nitta, 2018), empirical evaluations show that institutional transparency does not automatically translate into improved service quality or citizen satisfaction (Prabowo et al., 2022). The persistence of public information disputes recorded nationally (KIP., 2025) demonstrates that information availability alone does not guarantee accountability. These finding challenges earlier governance assumptions that equate openness with effectiveness, suggesting instead that transparency requires measurable governance integration to generate institutional impact.

From a governance theory perspective, contemporary literature increasingly conceptualises transparency as a managed system rather than a disclosure obligation (Firjatullah et al., 2025). Sangki et al. (2017) and Windyaningrum and Rubiayasih (2018) argue that transparency becomes effective only when supported by evaluative indicators and stakeholder-oriented relevance. However, these studies stop short of operationalising how such measurement systems may function within digitally mediated governance environments. The emergence of SMART Transparency therefore contributes theoretically by repositioning information disclosure within performance governance logic rather than administrative openness alone (Rumimpunu et al., 2021; Angganten, 2025).

SMART Transparency introduces a managerial reinterpretation of openness through Specific, Measurable, Accessible, Relevant, and Timely principles, thereby aligning transparency with organisational performance governance (Masyitah, 2020). Compared with earlier transparency frameworks emphasising access rights, this model attempts to integrate accountability measurement and service responsiveness simultaneously. Empirical discussions emphasise that participation outcomes improve when information possesses contextual relevance and measurable policy implications (Chairunnisa et al., 2023; Wibawa, 2019; Hasanah et al., 2024; Zainal et al., 2023). Consequently, SMART Transparency extends transparency theory towards performance-oriented governance, bridging democratic legitimacy and managerial accountability.

Nevertheless, critical comparison across digital governance studies indicates potential limitations. Rapid technological adoption may generate what scholars describe as pseudo-transparency, where digital platforms increase information volume without improving institutional accountability (Afdilati, 2025; Oktaviane & Helmi, 2023). While digitalisation enhances accessibility through electronic PPID systems and online platforms, empirical findings demonstrate that technological expansion alone cannot transform governance outcomes (Antika et al., 2025; Muhtadin et al., 2025). Without analytical integration, digital

transparency risks reinforcing informational overload rather than improving governance responsiveness.

Institutional innovation through instruments such as the Public Information Disclosure Index (IKIP) reflects an important transition towards measurable transparency governance (KIP, 2025b). The IKIP enables comparative evaluation across institutions and regions, thereby introducing performance benchmarking mechanisms previously absent in Indonesian disclosure governance. However, scholarly critique highlights unresolved challenges related to data interoperability, indicator consistency, and advanced analytics utilisation, indicating that measurement initiatives remain institutionally fragmented (KIP, 2025b). This limitation demonstrates that performance-based transparency requires systemic data integration rather than isolated monitoring tools.

Theoretically, SMART Transparency contributes to governance discourse by reframing transparency as an adaptive institutional capability within digital-era governance reform. Yet, its implementation also raises critical concerns regarding technocratic governance expansion, where decision-making may increasingly rely on algorithmic evaluation rather than democratic deliberation. The Indonesian experience therefore illustrates an ongoing transition from administrative transparency towards systemic transparency, in which SMART Transparency operates not as a final solution but as an evolving governance framework mediating legal norms, technological transformation, and accountability demands in contemporary public administration.

## 2. Challenges of Public Information Governance from the Perspective of Information Technology and Artificial Intelligence

The challenges associated with implementing SMART Transparency within public information governance extend beyond technical digitalisation issues and reflect deeper institutional and governance transformation problems. Existing studies largely emphasise regulatory compliance and administrative readiness; however, comparative analysis indicates that the principal constraint lies in institutional capacity to reposition transparency as a performance-based governance mechanism. Human resource readiness, particularly among Information and Documentation Management Officers (PPID), remains a central structural limitation (Putro, 2014; Waskito, 2024). While earlier governance literature assumes that regulatory mandates automatically produce institutional adaptation, empirical findings demonstrate that public officials continue to interpret transparency primarily through procedural compliance rather than strategic governance accountability (Fain & Haryadi, 2026; Hikmah & Arundinasari, 2026). Consequently, information technology tends to function as an administrative facilitator rather than as a decision-support infrastructure within data-driven governance systems.

This institutional limitation is closely related to uneven digital and data literacy across public organisations. Studies emphasise that digital literacy strengthens societal critical engagement with information ecosystems (Diana & Sari, 2024; Paruntu & Silalahi, 2025), yet governance-oriented scholarship highlights that organisational literacy remains equally decisive. Public sector transformation requires actors capable not only of operating systems but also interpreting datasets, evaluating performance indicators, and understanding ethical consequences of technological deployment (Siboro et al., 2025). Within the SMART Transparency framework, insufficient analytical capacity weakens the operationalisation of measurable and relevant principles, revealing a critical gap between technological adoption and governance utilisation. This finding challenges techno-optimistic assumptions suggesting that digitalisation alone improves accountability outcomes.

A further challenge concerns structural fragmentation among institutional information systems. Empirical evidence demonstrates that public information platforms have evolved sectorally using incompatible data architectures and reporting standards (Reviandani et al.,

2023; Siregar & Nasution, 2025). While digital governance theory promotes interoperability as a prerequisite for intelligent governance systems, Indonesian practice illustrates persistent institutional silos. From an artificial intelligence perspective, fragmented datasets undermine algorithmic reliability and limit predictive analytics capacity. Thus, SMART Transparency encounters a structural paradox: technological sophistication increases, yet governance integration remains institutionally weak.

Regulatory interpretation also presents theoretical tensions between openness and institutional risk management. Although Article 17 of the Public Information Disclosure Law allows exemption through consequence testing, empirical studies reveal defensive interpretations among public institutions seeking to minimise exposure to scrutiny (Datuiding, 2025). Such restrictive practices contradict accessibility and timeliness principles while simultaneously increasing dispute frequency. This condition demonstrates that transparency governance is shaped not solely by legal frameworks but also by organisational risk perception, thereby supporting governance theories emphasising institutional behaviour over formal regulation.

Bureaucratic culture constitutes another critical explanatory factor. Transparency continues to be perceived as a reputational threat rather than an organisational learning mechanism (Paruntu & Silalahi, 2025; DPRD Jateng, 2024). Comparative governance literature suggests that successful transparency reform depends upon cultural internalisation rather than procedural enforcement alone. Within SMART Transparency implementation, cultural resistance limits the transition from administrative transparency towards performance-oriented transparency. This finding indicates that governance innovation requires behavioural transformation alongside technological modernisation.

The integration of artificial intelligence introduces both transformative opportunities and theoretical risks. AI significantly contributes to public service innovation through pattern recognition, dispute prediction, and performance evaluation (Zsazsa & Sitepu, 2023; Erison et al., 2024; Kulal et al., 2024; Kannapadang et al., 2025; ). However, governance scholars increasingly warn that algorithmic governance may unintentionally reinforce technocratic decision-making structures. Without ethical safeguards, AI deployment risks algorithmic bias, privacy infringement, and unequal informational access, potentially contradicting democratic accountability principles (Irawan, 2024; Subiyantoro, 2024). Within SMART Transparency, therefore, technological advancement simultaneously represents institutional empowerment and governance vulnerability.

Financial constraints further illustrate structural limitations within digital governance reform. Sustainable transparency transformation requires long-term investment in infrastructure, institutional capacity, and system integration (Ruliyani & Oktarina, 2025; Afdilati, 2025). Nevertheless, public innovation initiatives frequently operate through short-term project cycles lacking continuity. This condition exposes a limitation of SMART Transparency implementation, namely its dependence on sustained political and fiscal commitment. Without systemic investment alignment, digital transparency initiatives risk becoming fragmented pilot programmes rather than institutional transformation mechanisms.

Inter-institutional coordination challenges reinforce these structural risks. Public information governance involves multi-actor collaboration across governmental institutions, civil society, and private stakeholders (Alvioni, Darto, & Bonti, 2022). However, weak coordination mechanisms generate policy inconsistency and fragmented implementation patterns. From the perspective of IT and AI governance, insufficient coordination obstructs cross-sectoral data integration and limits advanced analytical utilisation. Consequently, SMART Transparency highlights an unresolved governance dilemma: transparency innovation requires networked institutional ecosystems, whereas bureaucratic structures remain hierarchically segmented.

### 3. Implementation of SMART Transparency Based on Information Technology and Artificial Intelligence

Information technology (IT) and artificial intelligence (AI) have increasingly been recognised as enabling instruments capable of improving institutional responsiveness and transparency within public governance systems (Aarab et al., 2025). Nevertheless, comparative governance studies indicate that technological adoption alone does not automatically generate accountability improvements. Digital transparency initiatives frequently fail when implemented as isolated technical innovations rather than as components of systemic governance reform. In this regard, SMART Transparency represents an institutional rather than technological intervention, integrating performance measurement, organisational accountability, and data-driven governance processes. Digital transformation within the public sector therefore constitutes a strategic governance restructuring process aimed at enhancing efficiency, transparency, and accountability (Hwihanus, 2025), positioning SMART Transparency as a framework bridging legal disclosure mandates with operational governance performance.

Within Indonesia's institutional architecture, the Public Information Commission (KIP) occupies a strategic position as a coordinating actor responsible for ensuring national transparency governance coherence (Fudin & Rahayu, 2021). Previous transparency models primarily conceptualised KIP as a dispute-resolution authority; however, SMART Transparency reconceptualises its role as a governance orchestrator integrating regulatory oversight, performance monitoring, and public literacy development through digital infrastructures. This institutional shift reflects broader governance theory transitions from rule-based administration towards networked and data-enabled governance systems.

#### a. SMART Transparency in Public Information Dispute Resolution

Digitalisation of dispute resolution mechanisms has demonstrated measurable improvements in efficiency, procedural consistency, and institutional transparency (Abduh, 2025; Katsh & Rabinovich-Einy, 2017). E-dispute resolution systems reduce administrative burdens while expanding citizens' access to justice mechanisms (Sitepu, 2021; Hermawan et al., 2024). However, scholarly debate suggests that digital justice systems simultaneously introduce risks of procedural depersonalisation when technological efficiency outweighs deliberative judgement. Within SMART Transparency, the development of host-to-host (H2H) integrated e-Dispute platforms strengthens procedural standardisation while maintaining institutional accountability through traceable digital records.

Artificial intelligence further enhances administrative adjudication capacity through case classification, precedent mapping, and automated legal summarisation without replacing human decision authority (Doly, 2023; Ikawati et al., 2024; Contini et al., 2024; Sebayang et al., 2024). As a decision support system, AI assists dispute prediction and resolution efficiency (Yulita et al., 2025; Efriyanti, 2025). Nevertheless, critical governance perspectives warn that algorithm-supported adjudication may unintentionally privilege efficiency over fairness. The adoption of open-source technological ecosystems (Sari, 2024) therefore becomes essential to preserve transparency, auditability, and institutional legitimacy within digitally mediated dispute resolution processes.

#### b. SMART Transparency in Monitoring and Evaluation of Public Institutions

Monitoring and evaluation mechanisms represent a central transformation point distinguishing SMART Transparency from conventional disclosure practices. Empirical studies confirm that active monitoring enhances institutional transparency performance (Yanur, 2024); however, earlier transparency approaches largely relied upon compliance reporting rather than performance analytics. By integrating monitoring systems with Long-Term Development Plans (RJP) and Annual Work and Budget Plans (RKA), SMART Transparency embeds disclosure obligations directly within organisational performance cycles.

The utilisation of digital dashboards and AI analytics strengthens evidence-based governance decision-making (Sihombing, 2018). Within this framework, artificial intelligence functions as an early warning system capable of identifying patterns of institutional non-compliance and service delays (Tiggeloven et al., 2025; Misary & Oktavia, 2026). While this development enhances predictive governance capacity, it simultaneously raises concerns regarding data determinism, where performance evaluation becomes overly dependent on quantitative indicators. Thus, SMART Transparency demonstrates both strength measurable accountability and limitation, potential reduction of complex governance realities into algorithmic metrics.

**c. SMART Transparency in Advocacy, Socialisation, and Public Education**

Transparency effectiveness depends not only on institutional openness but also on societal capacity to utilise information. Public literacy and multi-stakeholder participation remain decisive determinants of disclosure success (Lendong, 2021; Zainal et al., 2023). The penta-helix collaboration model connecting government, academia, business actors, civil society, and media through H2H digital interconnection systems (KIP, 2024) expands transparency governance beyond state-centric approaches.

Digital literacy platforms have proven effective in strengthening citizen competence within information ecosystems (Haikal et al., 2024; Suryani et al., 2024). AI-driven chatbot systems and personalised learning recommendations further enhance accessibility through adaptive communication models (Mageira et al., 2022; Al-Mamary & Alshammari, 2026; Aisah & Suwartane, 2023). From a governance theory perspective, these developments signify a transition towards human-centred digital governance in which technology facilitates participation rather than replacing democratic engagement (Suryani, 2025; Diastuti & Ayyustia, 2025; Sawir, 2024). Nonetheless, excessive reliance on automated communication systems risks producing passive digital citizenship if participatory deliberation mechanisms are not maintained.

**d. SMART Transparency in Monitoring Information Disclosure Throughout Electoral Stages**

Transparency constitutes a foundational requirement for electoral legitimacy and democratic trust. Public information openness strengthens citizen participation and safeguards electoral integrity against disinformation risks (Rahmitasari, 2024). Information technology enhances transparency across electoral processes, including voter information accessibility and vote recapitulation transparency (Asia, 2023; Fauziah et al., 2023). Collaboration between KIP and electoral management bodies therefore represents an institutional convergence between transparency governance and democratic administration.

Artificial intelligence introduces preventive oversight capabilities through early detection of publication delays and data inconsistencies (Ayu & Puspasari, 2024; Zahra et al., 2025). However, governance scholarship increasingly cautions against algorithmic electoral supervision that may centralise informational authority within technical systems. SMART Transparency thus strengthens procedural and substantive democracy while simultaneously requiring safeguards to prevent technocratic dominance within electoral governance structures..

## CONCLUSION

This study demonstrates that the principal limitation of public information disclosure in Indonesia does not lie in regulatory inadequacy but in the absence of an integrated governance framework capable of transforming transparency into a performance-oriented system. Although Law Number 14 of 2008 has established a strong legal and institutional foundation, implementation practices remain predominantly administrative and compliance-driven, thereby limiting their contribution to substantive accountability and organisational performance

improvement. By introducing SMART Transparency as an integrated governance framework combining performance measurement principles with information technology and artificial intelligence utilisation, this article advances the understanding of transparency beyond legal openness towards data-driven public governance.

From a theoretical perspective, this study contributes to governance scholarship by reconceptualising public information disclosure as a measurable and adaptive governance system rather than merely a democratic norm or access-right mechanism. SMART Transparency extends existing transparency theories by integrating performance governance, digital transformation, and institutional accountability into a unified analytical model. The findings suggest that transparency should be positioned as an operational governance infrastructure capable of supporting predictive monitoring, institutional learning, and evidence-based decision-making. In doing so, this research bridges the conceptual gap between transparency theory and digital governance literature, particularly within developing democratic contexts such as Indonesia.

From a practical perspective, the study provides an operational governance framework applicable to the Public Information Commission and public institutions in strengthening accountability mechanisms through digital dispute resolution systems, AI-supported monitoring and evaluation, public literacy enhancement, and transparency oversight within electoral processes. The model highlights the importance of institutional integration, cross-sectoral data interoperability, and human resource capacity development as prerequisites for sustainable transparency reform. Consequently, SMART Transparency offers policy-relevant implications while maintaining analytical distinction from normative governance prescriptions.

Nevertheless, this study has several limitations. First, the research relies primarily on qualitative literature analysis and conceptual synthesis, which limits empirical verification of the proposed model's effectiveness across institutional settings. Second, the analysis focuses predominantly on governance design and technological integration without directly measuring behavioural or organisational change outcomes resulting from SMART Transparency implementation. Third, potential risks associated with over-digitalisation—such as technocratic decision-making, algorithmic bias, and unequal digital capacity among public institutions—require further empirical investigation.

Future research is therefore encouraged to undertake empirical testing through comparative case studies, quantitative performance measurement, or mixed-method approaches to evaluate the causal impact of SMART Transparency on public accountability, institutional trust, and democratic governance quality. Such empirical validation is essential to refine the model and ensure its applicability across diverse governance environments. Overall, this study confirms that SMART Transparency represents not merely an administrative innovation but a conceptual advancement towards adaptive, performance-based transparency governance in the digital era.

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