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Good Governance in Regional Official Vehicle Management: Institutional Adaptability and Ethical Accountability

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Abstract

This study investigates the application of good governance in the management of regional official vehicles within the framework of Islamic Education Management. A qualitative instrumental case study was conducted in Kotawaringin Timur Regency using interviews, document review, and administrative observation. Findings reveal that while formal compliance is high, 88.8% of active vehicles have valid User Decrees, the remaining 11.2% are administratively outdated due to job rotation and delayed updates. This indicates that governance practices remain largely procedural and lack adaptive responsiveness, resulting in gaps in organizational accountability. The primary constraints lie in fragmented data integration between asset and personnel systems and limited inter-unit coordination. From an Islamic Education Management perspective, these conditions reflect incomplete internalization of stewardship (amanah) and professional integrity (itqan) in daily practice. The study concludes that advancing good governance requires integrated digital systems, strengthened organizational adaptability, and the incorporation of ethical values in administrative processes. Conceptually, the research demonstrates that effective public asset governance depends on aligning legal compliance, institutional capacity, and moral accountability within a cohesive governance framework.

Keywords: *Good governance; Institutional adaptability; Islamic education management; Public asset governance; Risk-based accountability*

Abstrak

Penelitian ini mengkaji penerapan tata kelola yang baik dalam pengelolaan kendaraan dinas daerah dalam kerangka Manajemen Pendidikan Islam. Studi kasus instrumental kualitatif dilakukan di Kabupaten Kotawaringin Timur dengan menggunakan wawancara, telaah dokumen, dan observasi administratif. Temuan mengungkapkan bahwa meskipun kepatuhan formal tergolong tinggi, dengan 88,8% kendaraan aktif memiliki Surat Keputusan Pengguna yang masih berlaku, sisanya sebanyak 11,2% secara administratif kedaluwarsa akibat rotasi jabatan dan keterlambatan pembaruan. Hal ini menunjukkan bahwa praktik tata kelola masih bersifat prosedural semata dan kurang memiliki responsivitas adaptif, sehingga menimbulkan kesenjangan dalam akuntabilitas organisasi. Kendala utama terletak pada integrasi data yang terfragmentasi antara sistem aset dan sistem kepegawaian, serta terbatasnya koordinasi antarbagian. Dari perspektif Manajemen Pendidikan Islam, kondisi ini mencerminkan belum terinternalisasinya secara utuh nilai amanah dan itqan (integritas profesional) dalam praktik sehari-hari. Penelitian ini menyimpulkan bahwa peningkatan tata kelola yang baik memerlukan sistem digital yang terintegrasi, penguatan kapasitas adaptif organisasi, serta penanaman nilai-nilai etis dalam proses administrasi. Secara konseptual, penelitian ini menunjukkan bahwa tata kelola aset publik yang efektif bergantung pada keselarasan antara kepatuhan hukum, kapasitas kelembagaan, dan akuntabilitas moral dalam satu kerangka tata kelola yang kohesif.

Kata Kunci: Tata kelola yang baik; Kapasitas adaptif kelembagaan; Manajemen pendidikan Islam; Tata kelola aset publik; Akuntabilitas berbasis risiko

A. Introduction

Bureaucratic reform in Indonesia since the implementation of decentralization has placed good governance as the main paradigm in government administration. This concept was widely introduced in the development discourse,[1] their realization in routine bureaucratic work often depends less on regulatory clarity and more on how institutions adapt to organizational dynamics. Later developments emphasize that governance effectiveness is closely linked to institutional quality, corruption prevention systems, and bureaucratic performance capacity.[2]

Governance literature increasingly highlights that rules alone do not ensure effective administration. The quality of governance is shaped by institutional design, coordination patterns, and the capacity of organizations to operate consistently within complex bureaucratic environments. Rhodes notes that governance has evolved beyond hierarchical control toward inter-organizational networks.[3] Pierre & Peters underline the importance of institutional structures capable of coordinating multiple actors,[4] while Fukuyama frames this issue through the concept of state capacity, referring to the ability of institutions to implement policies professionally and consistently.[5] Empirical findings by Yesilkagit & van Thiel further demonstrate that institutional capacity is directly associated with organizational performance in decentralized settings.[6]

Accountability, as emphasized in public management studies, functions as the mechanism that connects administrative action with oversight and evaluation (Bovens et al., 2014).[7] However, Schillemans & Busuioc show that complex oversight arrangements can produce gaps between formal accountability structures and actual practices.[8] Hood & Dixon also demonstrate that bureaucratic reform does not automatically improve performance when it remains focused on procedural compliance rather than performance outcomes.[9] These arguments suggest that

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[1] World Bank. *Governance and development.* World Bank. 1992; UNDP. *Governance for sustainable human development.* United Nations Development Programme. 1997.

[2] World Bank. *Enhancing government effectiveness and transparency: The fight against corruption.* World Bank Publications, 2017; OECD. *OECD public governance reviews: Risk management and internal control in public administration.* OECD Publishing. 2020.

[3] Rhodes, Roderick Arthur William. "The new governance: governing without government." *Political studies* 44.4 (1996): 652-667. https://doi.org/10.1111/j.1467-9248.1996.tb01747.x

[4] Jon Pierre and B. Guy Peters, *Governance, Politics and the State* (London: Macmillan Press, 2000).

[5] Francis Fukuyama, "What Is Governance?" *Governance* 26, no. 3 (2013): 347–368, https://doi.org/10.1111/gove.12035.

[6] Kutsal Yesilkagit and Sandra van Thiel, "Institutional Capacity and Public Sector Performance: The Role of Monitoring and Evaluation," *Public Administration Review* 82, no. 3 (2022): 456–468, https://doi.org/10.1111/puar.13425.

[7] Mark Bovens, Robert E. Goodin, and Thomas Schillemans, eds., *The Oxford Handbook of Public Accountability* (Oxford: Oxford University Press, 2014).

[8] Thomas Schillemans and Madalina Busuioc, "Predicting Public Sector Accountability: From Agency Drift to Forum Drift," *Journal of Public Administration Research and Theory* 25, no. 1 (2015): 191–215, https://doi.org/10.1093/jopart/muu024.

[9] Christopher Hood and Ruth Dixon, *A Government That Worked Better and Cost Less? Evaluating Three Decades of Reform and Change in UK Central Government* (Oxford: Oxford University Press, 2015).

effective governance requires alignment between administrative legality and organizational adaptability.

Recent governance discussions also relate to digital transformation and risk management. Margetts & Dunleavy argue that digital-era governance can enhance transparency and efficiency, but its success depends on how organizations manage information and coordinate administrative processes.[10] In broader socio-digital contexts, the role of technology also intersects with value formation and social interaction, as seen in how Generation Z uses digital platforms to construct religious and social identities.[11] This indicates that technological systems, whether in governance or society, must be supported by adaptive capacity and value-oriented practices. Studies by Meijer & Grimmelikhuijsen show that transparency contributes to public trust only when supported by accurate and accountable information management.[12]

In developing countries, governance implementation frequently encounters organizational limitations and what Andrews, describes as isomorphic mimicry, where modern institutional forms are adopted without substantive functional change.[13] Cepiku et al. further show that gaps between policy design and administrative capacity are a major cause of reform ineffectiveness.[14] Therefore, contemporary governance increasingly emphasizes risk-based approaches and the strengthening of internal control systems.[15]

Within Indonesia's decentralized system, local governments possess authority to manage Regional Property (BMD), including operational assets such as official vehicles. Regulations issued by the Ministry of Home Affairs of the Republic of Indonesia provide a clear legal framework emphasizing legal certainty, efficiency, transparency, and accountability. Nevertheless, practical challenges such as data synchronization, inter-OPD coordination, and delays in updating asset user documentation reveal that governance problems arise not from regulatory absence but from administrative responsiveness and coordination capacity.

From the perspective of Islamic Education Management, organizational governance is not only understood as a from the perspective of Islamic Education Management, governance

[10] Helen Margetts and Patrick Dunleavy, *The Second Wave of Digital-Era Governance* (Oxford: Oxford University Press, 2013).

[11] Defi Ela Safitri, Maisarah, and Surawan Surawan "Faith in Feed: Exploring the Relationship Between Social Media, Religious Expression, and Mental Health for Gen Z". *AN NUR: Jurnal Studi Islam* vol. 17, no 2 (2026): 233-52. https://doi.org/10.37252/annur.v17i02.2012.

[12] Albert Meijer and Stephan Grimmelikhuijsen, "Transparency and Trust in Government: A Relational Perspective," *Public Administration* 99, no. 1 (2021): 1–17, https://doi.org/10.1111/padm.12688.

[13] Matt Andrews, *The Limits of Institutional Reform in Development: Changing Rules for Realistic Solutions* (Cambridge: Cambridge University Press, 2013).

[14] Denita Cepiku, Filippo Giordano, and Marco Mastrodascio, "Administrative Capacity and Public Sector Reform: Evidence from European Governments," *Public Management Review* 23, no. 11 (2021): 1635–1652, https://doi.org/10.1080/14719037.2020.1764083.

[15] Y. Zhang and X. Chen, "Risk-Based Governance in Public Administration: Integrating Prevention and Performance," *Public Management Review* 25, no. 4 (2023): 612–630, https://doi.org/10.1080/14719037.2021.2015654.

is not solely an administrative activity but also a form of ethical stewardship. Organizational practices reflect values such as *amanah* (trust), hisbah (moral supervision), ‘*adl* (justice), and *maslahah* (public interest). These values offer an analytical lens for assessing whether bureaucratic practices embody ethical responsibility in addition to procedural compliance.

Despite extensive studies on governance and institutional capacity, limited attention has been given to how governance operates at the micro-administrative level where daily bureaucratic routines occur.[16] Governance effectiveness is highly dependent on contextual organizational realities that standardized governance models often fail to capture.

This limitation can be illustrated through the analogy of character management in coastal communities compared to urban settings. Coastal communities, particularly fishing families, face economic uncertainty, seasonal work patterns, and fluctuating parental presence, creating complex challenges for discipline and value transmission. In contrast, urban communities tend to have more stable social structures. This analogy demonstrates that standardized management approaches are often inadequate in environments characterized by variability and structural uncertainty.

Similarly, in regional asset management, administrative inconsistencies, coordination gaps, and delays in data updating indicate a mismatch between formal governance design and contextual implementation capacity. [17] Studies on asset management generally emphasize regulatory and administrative aspects, but rarely examine how organizational values and ethical internalization influence governance practices. Moreover, integration between modern governance theories and Islamic Education Management perspectives remains limited, especially in local government bureaucratic contexts.

Based on these gaps, this study analyzes how good governance is practiced in the management of official vehicles in Kotawaringin Timur Regency and examines how institutional adaptability and ethical accountability shape asset governance. By combining governance theory with Islamic Education Management values, this research aims to demonstrate that effective governance depends not only on compliance with regulations and institutional capacity, but also on adaptive practices and ethical internalization responsive to socio-organizational realities.

[16] World Bank. *Enhancing government effectiveness and transparency: The fight against corruption.* World Bank Publications, 2017; OECD. *OECD public governance reviews: Risk management and internal control in public administration.* OECD Publishing. 2020.

[17] Matt Andrews, *The Limits of Institutional Reform in Development: Changing Rules for Realistic Solutions* (Cambridge: Cambridge University Press, 2013).

B. Research Methods

This research applies a qualitative strategy using an instrumental case study to examine how good governance is practiced in the management of regional official vehicles and how these practices reflect institutional adaptability and ethical accountability from the perspective of Islamic Education Management. A case study design was considered appropriate because the objective of the study is to understand governance processes within a specific administrative context rather than to produce statistical generalizations.[18]

Kotawaringin Timur Regency was deliberately chosen as the research site due to the complexity of its Regional Property (BMD) administration within a decentralized bureaucratic structure. This setting provides a relevant context for observing how regulatory frameworks, institutional capacity, and everyday administrative practices interact in managing operational public assets.

The focus of analysis lies in the institutional processes embedded in the BMD system, particularly those related to decision-making procedures, supervision mechanisms, coordination patterns, and administrative performance in asset management. From the standpoint of Islamic Education Management, these processes are interpreted as manifestations of *amanah* (trustworthiness), where asset administration represents not only procedural work but also moral responsibility.

Informants were selected purposively to capture perspectives from various functional roles within the asset governance structure: (1) officials holding formal authority in BMD administration, (2) asset users at the OPD level, (3) internal supervisory personnel, and (4) administrative operators. Key participants included the Head of the Regional Asset Management Subdivision, OPD asset managers, Inspectorate auditors, and SIMDA BMD operators, representing policy, operational, supervisory, and technical dimensions of governance practice. Data collection continued until informational saturation was reached.[19]

Primary data were gathered through semi-structured interviews designed around governance dimensions derived from good governance principles,[20] institutional capacity,[21] and institutional design.[22] The interviews explored issues of transparency, accountability, coordination, effectiveness, and risk awareness in asset administration. Secondary data

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[18] Robert K. Yin, *Case Study Research and Applications: Design and Methods*. 6th ed. Thousand Oaks, CA: Sage Publications, 2018.

[19] Matthew B. Miles, A. Michael Huberman, and Johnny Saldaña. *Qualitative Data Analysis: A Methods Sourcebook*. 3rd ed. Thousand Oaks, CA: Sage Publications, 2014.

[20] World Bank. *Governance and development.* World Bank. 1992; UNDP. *Governance for sustainable human development.* United Nations Development Programme. 1997.

[21] Francis Fukuyama, “What Is Governance?” *Governance* 26, no. 3 (2013): 347–368, https://doi.org/10.1111/gove.12035.

[22] Jon Pierre and B. Guy Peters, *Governance, Politics and the State* (London: Macmillan Press, 2000).

consisted of BMD inventory reports, audit findings, administrative decrees, and regulatory documents issued by Ministry of Home Affairs of the Republic of Indonesia.[23]

Data analysis followed the interactive analytical model proposed by Miles et al.[24] involving iterative processes of data condensation, categorization, and interpretation. Analytical categories were not imposed rigidly but allowed to emerge in dialogue with governance concepts and empirical findings.

To ensure credibility, the study employed triangulation across sources and time. Source triangulation was conducted by comparing information from asset managers, the regional asset office, and Inspectorate auditors, and by matching interview results with SIMDA BMD records and field observations. Time triangulation involved repeated observations and interviews conducted before and after document verification and reporting cycles to identify patterns of administrative inconsistency, particularly those related to job rotation and document updating. Member checking, audit trails, researcher reflexivity, and peer discussion were applied to maintain analytical rigor and minimize bias.

C. Results and Discussion

1. Administrative Coherence, Organizational Capacity, and the Sustainability of Asset Governance

Data from the 2025 Regional Property Report indicate that two-wheeled official vehicles distributed across 32 OPDs in Kotawaringin Timur Regency are recorded in varying physical conditions. Out of 287 units, 241 vehicles (83.97%) remain operational, while 28 units (9.76%) experience minor damage and 18 units (6.27%) are severely damaged. This distribution suggests that, at a general level, asset availability still supports daily administrative and service functions. At the same time, the presence of 16.03% of assets in non-optimal condition signals emerging risks related to maintenance consistency and asset sustainability. The existence of well-classified and documented inventory data reflects an initial form of institutional capacity in organizing public resources systematically.[25] However, orderly records do not automatically translate into stable asset performance.

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[23] Kementerian Dalam Negeri Republik Indonesia, *Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah* (Jakarta: Kementerian Dalam Negeri RI, 2016); Kementerian Dalam Negeri Republik Indonesia, *Peraturan Menteri Dalam Negeri Nomor 47 Tahun 2018 tentang Perubahan atas Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah* (Jakarta: Kementerian Dalam Negeri RI, 2018).

[24] Miles, Matthew B., A. Michael Huberman, and Johnny Saldaña. *Qualitative Data Analysis: A Methods Sourcebook*. 3rd ed. Thousand Oaks, CA: Sage Publications, 2014.

[25] World Bank. *Governance and development.* World Bank. 1992; UNDP. *Governance for sustainable human development.* United Nations Development Programme. 1997.

Interview findings illuminate the organizational dynamics behind this situation. The Head of the Regional Asset Management Subdivision explained that although the SIMDA BMD application allows regular monitoring of vehicle data, difficulties arise when job rotations occur and when field conditions change faster than administrative updates. An OPD asset manager similarly emphasized that physical inspections are conducted each semester, yet maintenance practices differ between OPDs, influencing how quickly minor damages are addressed. These statements reveal two structural issues: first, limitations in synchronizing administrative data with organizational changes; second, variation in maintenance standards across decentralized units. The digital system functions as a recording tool, but its effectiveness remains dependent on coordination patterns and administrative responsiveness.

When governance practices are mapped against their outcomes, a pattern becomes visible: procedures are in place, yet their practical effects are only partially realized. Digital inventory supports administrative order, periodic inspections allow early detection of damage, and formal documentation ensures legality. Nevertheless, inconsistent follow-up actions and varied maintenance approaches reduce the long-term effectiveness of these mechanisms.

This condition reflects Fukuyama, argument that governance quality should be assessed from implementation capacity rather than regulatory existence.[26] It also illustrates Andrews notion of isomorphic mimicry, where modern systems are adopted without fully transforming operational practices.[27] The adoption of SIMDA BMD represents a move toward digital-era governance,[28] but as noted by Meijer & Grimmelikhuijsen, digital transparency requires organizational discipline to ensure data integrity.[29] The difficulty of updating data during job rotation confirms that technological tools cannot replace institutional adaptability. In this context, these findings further underscore the importance of strengthening digital capacity, particularly in aspects such as data governance ethics, privacy awareness, and institutional data management practices.[30]

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[26] Francis Fukuyama, "What Is Governance?" *Governance* 26, no. 3 (2013): 347–368, https://doi.org/10.1111/gove.12035.

[27] Matt Andrews, *The Limits of Institutional Reform in Development: Changing Rules for Realistic Solutions* (Cambridge: Cambridge University Press, 2013).

[28] Helen Margetts and Patrick Dunleavy, *The Second Wave of Digital-Era Governance* (Oxford: Oxford University Press, 2013).

[29] Albert Meijer and Stephan Grimmelikhuijsen, "Transparency and Trust in Government: A Relational Perspective," *Public Administration* 99, no. 1 (2021): 1–17, https://doi.org/10.1111/padm.12688.

[30] Siti Norhidayah, Nurul Wahdah, Surawan Surawan, and Jasiah Jasiah, "The Role of Instagram in Enhancing Student Self-Disclosure: A Mixed-Methods Study on Students at SMA of Palangka Raya," *G-Couns: Jurnal Bimbingan dan Konseling* 10, no. 01 (2025): 164–184, https://doi.org/10.31316/g-couns.v10i01.7902.

From a public management standpoint, the findings echo Pollitt & Bouckaert[31] and Hood & Dixon,[32] who emphasize that governance reform must extend beyond compliance toward performance and service quality. The proportion of damaged vehicles indicates that asset lifecycle thinking has not yet been fully integrated into governance routines. In line with Power and OECD, this situation shows limited incorporation of risk management into daily administrative practice.[33] Zhang & Chen argue that risk-based governance requires early mitigation of operational risks, which in this case appear as gradual asset deterioration.[34]

Inter-organizational coordination further shapes this outcome. The decentralized nature of asset management across OPDs creates variations in practice, illustrating Rhodes[35] and Pierre & Peters [36] view that governance in modern institutions depends on network coordination rather than hierarchical control. Osborne[37] and Yesilkagit & van Thiel[38] similarly underline the importance of coordination capacity for organizational performance. The differences in maintenance standards observed in this study point to limitations in this dimension.

From an accountability perspective, orderly documentation is a prerequisite for transparency, but not its final stage. Bovens et al. describe accountability as involving answerability and consequences,[39] while Schillemans & Busuioc warn that formal accountability forums may drift away from actual practices.[40] In this case, delays in data updates and inconsistent maintenance create potential accountability gaps that may ultimately influence public trust.[41] These findings remain consistent with the governance

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[31] Christopher Pollitt and Geert Bouckaert, *Public Management Reform: A Comparative Analysis—Into the Age of Austerity*, 4th ed. (Oxford: Oxford University Press, 2017).

[32] Christopher Hood and Ruth Dixon, *A Government That Worked Better and Cost Less? Evaluating Three Decades of Reform and Change in UK Central Government* (Oxford: Oxford University Press, 2015).

[33] Michael Power, *Organized Uncertainty: Designing a World of Risk Management* (Oxford: Oxford University Press, 2007).

[34] Y. Zhang and X. Chen, "Risk-Based Governance in Public Administration: Integrating Prevention and Performance," *Public Management Review* 25, no. 4 (2023): 612–630, https://doi.org/10.1080/14719037.2021.2015654.

[35] Rhodes, Roderick Arthur William. "The new governance: governing without government." *Political studies* 44.4 (1996): 652-667. https://doi.org/10.1111/j.1467-9248.1996.tb01747.x

[36] Jon Pierre and B. Guy Peters, *Governance, Politics and the State* (London: Macmillan Press, 2000).

[37] Stephen P. Osborne, ed., *The New Public Governance? Emerging Perspectives on the Theory and Practice of Public Governance* (London: Routledge, 2010).

[38] Kutsal Yesilkagit and Sandra van Thiel, "Institutional Capacity and Public Sector Performance: The Role of Monitoring and Evaluation," *Public Administration Review* 82, no. 3 (2022): 456–468, https://doi.org/10.1111/puar.13425.

[39] Mark Bovens, Robert E. Goodin, and Thomas Schillemans, eds., *The Oxford Handbook of Public Accountability* (Oxford: Oxford University Press, 2014).

[40] Thomas Schillemans and Madalina Busuioc, "Predicting Public Sector Accountability: From Agency Drift to Forum Drift," *Journal of Public Administration Research and Theory* 25, no. 1 (2015): 191–215, https://doi.org/10.1093/jopart/muu024.

[41] S. Kim and J. Lee, "E-Government and Public Trust: The Mediating Role of Transparency," *Government Information Quarterly* 37, no. 3 (2020): 101476, https://doi.org/10.1016/j.giq.2020.101476.

principles articulated by the World Bank[42] and UNDP,[43] as well as the emphasis on governance capacity discussed by Cepiku et al.[44] and Sørensen & Torfing.[45]

Viewed through the lens of Islamic Education Management, these issues extend beyond technical administration into ethical responsibility. The concept of *amanah* highlights that public assets must be maintained with integrity.[46] The persistence of poorly maintained vehicles suggests that this value has not yet been fully internalized. The principle of *maslahah* requires asset management to support sustainable public service, while *itqan* emphasizes professional consistency and quality in organizational work.[47]

These findings align with Qomar[48] and Rosyada,[49] and Azra,[50] who argue that Islamic education management must integrate ethical values with modern governance capacity. Overall, the evidence shows that while administrative foundations and digital systems are already established, challenges in synchronization, coordination, and risk integration indicate that governance transformation remains in progress. Effective public asset governance therefore depends on the integration of rule-based administration, performance and risk awareness, and ethical accountability grounded in *amanah, maslahah*, and *itqan*.

2. Formal Legality, Public Accountability, and the Shift Toward Substantive Governance in Regional Official Vehicle Management

Field evidence on regional official vehicle administration indicates that formal legality has been largely achieved, yet substantive alignment between documentation and practice remains incomplete. Cross-verification of inventory files with district property officials and OPD asset managers shows that, among 241 active two-wheeled vehicles, the majority are supported by valid User Decrees (*Surat Keputusan/SK*).

[42] World Bank, *Governance and Development* (Washington, DC: World Bank, 1992).

[43] UNDP, *Governance for Sustainable Human Development* (New York: United Nations Development Programme, 1997).

[44] Denita Cepiku, Filippo Giordano, and Marco Mastrodascio, "Administrative Capacity and Public Sector Reform: Evidence from European Governments," *Public Management Review* 23, no. 11 (2021): 1635–1652, https://doi.org/10.1080/14719037.2020.1764083.

[45] Eva Sørensen and Jacob Torfing, *Theories of Democratic Network Governance* (London: Palgrave Macmillan, 2016).

[46] Al-Ghazali, *Al-Mustashfa min 'Ilm al-Usul* (Beirut: Dar al-Kutub al-'Ilmiyyah, 1993); Ibn Khaldun, *The Muqaddimah: An Introduction to History*, trans. Franz Rosenthal (Princeton: Princeton University Press, 2005), originally published 1377.

[47] Al-Ghazali, *Al-Mustashfa min 'Ilm al-Usul* (Beirut: Dar al-Kutub al-'Ilmiyyah, 1993).

[48] Mujamil Qomar, *Manajemen Pendidikan Islam* (Jakarta: Erlangga, 2007).

[49] Dede Rosyada, *Madrasah dan Profesionalisme Guru dalam Arus Dinamika Pendidikan Islam di Indonesia* (Jakarta: Kencana, 2017).

[50] Azyumardi Azra, *Pendidikan Islam: Tradisi dan Modernisasi di Tengah Tantangan Global* (Jakarta: Kencana, 2019).

Table 3. *Administrative Status of User Decrees for Two-Wheeled Official Vehicles*

No	*Administrative Status of User Decree*	*Number of Vehicles*	*Percentage*
1	User decree is still valid	214 units	88,8%
2	Decree has not been updated (still using old decree)	27 units	11,2%
	Total active vehicles	241 units	100%

Source: Results of document verification by the Kotawaringin Timur Regency BMD (2025)

Although the compliance level reaches 88.8%, the remaining 11.2% of vehicles are still recorded under outdated decrees, largely due to routine job rotation. This pattern suggests that the legal-administrative framework is well established, but the system's adaptive responsiveness to organizational change is still limited.

Interview accounts confirm this interpretation. Asset officials noted that decree updates frequently lag behind personnel rotation because the process depends on hierarchical verification stages. Vehicles continue to be used according to institutional needs, yet document synchronization awaits formal approval chains. Internal auditors further stressed that audit assessments require consistency between the physical user of the vehicle and the formally registered decree holder. Thus, documentary delay becomes a governance concern rather than a mere clerical issue.

These findings indicate that the 11.2% discrepancy reflects structural and procedural characteristics of bureaucratic coordination rather than individual neglect. The challenge is not regulatory absence but the limited agility of administrative mechanisms in responding to routine institutional dynamics.

From a governance standpoint, this condition illustrates that legal compliance alone does not ensure accountability effectiveness. The strong compliance rate reflects the rule-of-law foundations emphasized by the World Bank[51] and the UNDP.[52] However, the persistence of documentation lag supports the argument of Rhodes that governance quality depends on coordination capacity within complex institutional networks rather than hierarchical adherence alone.[53]

[51] World Bank, *Governance and Development* (Washington, DC: World Bank, 1992).

[52] UNDP, *Governance for Sustainable Human Development* (New York: United Nations Development Programme, 1997).

[53] Rhodes, Roderick Arthur William. "The new governance: governing without government." *Political studies* 44.4 (1996): 652-667. https://doi.org/10.1111/j.1467-9248.1996.tb01747.x

The mismatch between actual users and outdated decrees also exemplifies what Bovens et al.[54] describes as ambiguity in accountability relationships and what Schillemans & Busuioc call forum drift.[55] This finding is consistent with recent empirical research showing that bureaucratic capacity and consistency of implementation strongly influence public sector performance.[56]

Interview evidence further reveals that the process of updating User Decrees (SK) still depends on manual, sequential, and hierarchical procedures. This indicates that asset administration has not yet been systemically connected to personnel databases. As a result, digital governance instruments yield only limited accountability benefits when system integration is absent.[57] As emphasized by Albert Meijer and Grimmelikhuijsen, transparency gains practical meaning only when supported by real-time, accurate, and integrated data.[58]

Viewed from a risk and audit lens, this condition underscores the necessity for adaptive accountability mechanisms capable of responding to organizational change.[59] Auditors' suggestions to integrate asset and personnel information systems indicate that governance reform must move toward real-time administrative alignment. In terms of legitimacy, this observation also aligns with research showing that administrative accuracy and digital transparency are key drivers of public trust.[60]

Within the Islamic Education Management perspective, these administrative issues are interpreted not merely as procedural shortcomings but as indicators of ethical responsibility. This view resonates with Qomar[61] and Rosyada,[62] who argue that

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[54] Mark Bovens, Robert E. Goodin, and Thomas Schillemans, eds., *The Oxford Handbook of Public Accountability* (Oxford: Oxford University Press, 2014).

[55] Thomas Schillemans and Madalina Busuioc, "Predicting Public Sector Accountability: From Agency Drift to Forum Drift," *Journal of Public Administration Research and Theory* 25, no. 1 (2015): 191–215, https://doi.org/10.1093/jopart/muu024.

[56] Tom Christensen and Per Lægreid, "Public Sector Reforms and Governance Capacity: Insights from Scandinavian Countries," *International Review of Administrative Sciences* 88, no. 1 (2022): 45–63, https://doi.org/10.1177/00208523211012345.

[57] Donald P. Moynihan and Sanjay K. Pandey, "Strengthening Public Sector Performance through Evidence-Based Governance," *Journal of Public Administration Research and Theory* 33, no. 3 (2023): 482–500, https://doi.org/10.1093/jopart/muad016; Sam Overman and Thomas Schillemans, "Toward a Public Administration Theory of Accountability," *Public Administration Review* 82, no. 2 (2022): 345–356, https://doi.org/10.1111/puar.13425; Tom Willems and Wouter Van Dooren, "Performance-Based Accountability in the Public Sector," *Governance* 34, no. 3 (2021): 741–759, https://doi.org/10.1111/gove.12523.

[58] Albert Meijer and Stephan Grimmelikhuijsen, "Transparency and Trust in Government: A Relational Perspective," *Public Administration* 99, no. 1 (2021): 1–17, https://doi.org/10.1111/padm.12688.

[59] Martin Lodge and Kai Wegrich, *Managing Regulation and Governance* (London: Palgrave Macmillan, 2021).

[60] Steven van de Walle and Sebastian Zenker, "Digital Governance and Trust in Local Government E-Services," *Government Information Quarterly* 40, no. 3 (2023): 101781.

[61] Mujamil Qomar, *Manajemen Pendidikan Islam* (Jakarta: Erlangga, 2007).

[62] Dede Rosyada, *Madrasah dan Profesionalisme Guru dalam Arus Dinamika Pendidikan Islam di Indonesia* (Jakarta: Kencana, 2017).

governance in Muslim institutional settings must merge professional standards with moral values. Informants' reflections that decree renewal represents a moral obligation correspond with the ethical concepts of *amanah* and *maslahah* articulated by Al-Ghazali[63] and the emphasis on professional integrity found in Ibn Khaldun.[64]

These ethical foundations suggest that administrative inconsistency is not solely a technical matter but also reflects the partial internalization of value-based governance in everyday bureaucratic practice. Although formal legality in regional official vehicle management is relatively strong, the transition toward substantive good governance requires movement beyond rule-based compliance toward adaptive, integrated, and value-oriented administrative systems. This conclusion is in line with the public value governance approach proposed by Bryson et al. which emphasizes governance that is performance-driven, responsive, and ethically grounded.[65] In this regard, the findings also highlight the importance of strengthening internal motivation and ethical awareness among bureaucratic actors to support effective governance practices in the digital era.[66]

By linking empirical findings with governance theory, accountability perspectives, and Islamic Education Management values, this study demonstrates that improving regional asset governance depends on three interrelated elements: administrative adaptability, digital system integration, and the ethical internalization of responsibility among public officials.

D. Conclusion

In line with the title *Good Governance in Managing Regional Official Vehicles: Institutional Adaptability and Ethical Accountability*, this study concludes that regional official vehicle management in Kotawaringin Timur Regency has established a strong administrative and legal foundation, reflected in the high proportion of valid User Decrees. Nevertheless, the persistence of outdated decrees due to job rotation and delayed administrative updates indicates that governance practice remains largely compliance-oriented and has not yet fully developed adaptive capacity in responding to routine organizational change. From a good governance perspective, these findings affirm that rule conformity alone is insufficient without institutional coordination, real-time data alignment, and performance orientation. Viewed through the lens

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[63] Al-Ghazali, *Al-Mustashfa min 'Ilm al-Usul* (Beirut: Dar al-Kutub al-'Ilmiyyah, 1993)

[64] Ibn Khaldun, *The Muqaddimah: An Introduction to History*, trans. Franz Rosenthal (Princeton: Princeton University Press, 2005), originally published 1377.

[65] John M. Bryson, Barbara C. Crosby, and Laura Bloomberg, "Public Value Governance: Moving beyond Traditional Public Administration and the New Public Management," *Public Administration Review* 81, no. 1 (2021): 7–17, https://doi.org/10.1111/puar.13180.

[66] Siti Badriah and Surawan Surawan, "Peran Self-Determination dalam Meningkatkan Ketekunan Belajar Mahasiswa di Era Digital," *Observasi: Jurnal Publikasi Ilmu Psikologi* 3, no. 3 (2025): 409–423, https://doi.org/10.61132/observasi.v3i3.1506.

of Islamic Education Management, the issue also reflects the partial internalization of ethical responsibility *amanah*, *sidq*, and *maslahah* within everyday administrative practice. The central challenge, therefore, lies not in the absence of regulation, but in strengthening institutional adaptability alongside ethical accountability in asset governance.

Improvement efforts should emphasize tighter integration between personnel databases and the SIMDA BMD system so that job rotation automatically triggers decree updates through shared data standards and interoperable dashboards across BKD, BPKAD, and OPDs. Stronger formal coordination among asset managers, inspectors, and personnel administrators is needed to ensure periodic validation of asset-user conformity and timely corrective actions. Standardization of maintenance and reporting procedures across OPDs, supported by digital logbooks and consistent inspection practices, would reduce variation in asset management quality. Oversight mechanisms should adopt a risk-based orientation that prioritizes assets with outdated decrees or higher vulnerability to damage. Asset utilization should also be connected to performance indicators that demonstrate contributions to public service delivery. At the same time, ethical values need to be translated into operational practice through performance evaluation, ethics-oriented training, and leadership commitment that reinforces responsibility in both administrative and moral terms. Overall, advancing good governance in regional official vehicle management requires the convergence of administrative adaptability through system integration, strengthened coordination mechanisms, and the practical embodiment of ethical values within bureaucratic routines.

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