

GOOD GOVERNANCE IN REGIONAL OFFICIAL VEHICLE MANAGEMENT: AN ISLAMIC EDUCATION MANAGEMENT PERSPECTIVE

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ABSTRACT

This study aims to analyse the implementation of good governance principles in the management of official vehicles as part of Regional Property (BMD) and examine it from the perspective of Islamic Education Management (MPI). Using a qualitative case study approach, data were collected through in-depth interviews, document analysis, and administrative observations within the local government environment. The findings reveal a critical governance gap between high formal compliance and weak administrative consistency. Of the 241 active vehicles, 214 (88.8%) have valid user decrees (SK), indicating strong formal legality; however, 27 vehicles (11.2%) remain administratively outdated due to bureaucratic rotation dynamics. This discrepancy demonstrates that governance practices are still predominantly rule-based rather than performance- and system-based, resulting in delayed administrative adaptation and potential accountability ambiguity. Furthermore, the study identifies that the core issue lies not in regulatory absence but in limited bureaucratic adaptability, fragmented data synchronization, and lack of system integration between asset and personnel management. From an MPI perspective, this condition reflects a partial realization of stewardship values, where administrative compliance has not been fully internalized into ethical responsibility (*amanah*) and professional integrity (*itqan*). The study concludes that strengthening regional asset governance requires a shift from procedural compliance to integrated, adaptive, and value-based governance, through digital system integration, capacity building, and the institutionalization of ethical-spiritual values. Conceptually, this research contributes by demonstrating that effective public asset governance depends on the alignment of legal compliance, institutional capacity, and moral accountability within an integrative governance framework.

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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 by the World Bank (1992) and UNDP (1997) as a prerequisite for effective development and management of public resources. Principles such as transparency, accountability, participation, effectiveness, and the rule of law are seen as normative foundations that must be embedded in every public administration process. In subsequent developments, the World Bank (2017) emphasized that governance effectiveness is closely related to strengthening corruption prevention systems and improving the quality of public institutions. The OECD (2020), through its Government at a Glance report, also shows that modern governance requires the integration of fiscal transparency, public asset management, and the strengthening of performance-based bureaucratic capacity.

Contemporary governance literature shows that the quality of governance is not only determined by the existence of normative principles, but also by institutional capacity and institutional design that supports its implementation. Rhodes (1996) argues that modern governance has shifted from a hierarchical control model to a more complex institutional network. Pierre & Peters (2000) assert that the quality of governance is greatly influenced by institutional design and bureaucratic structures that are capable of coordinating various actors within the government system. This perspective was further explored by Fukuyama (2013) through the concept of state capacity, namely the ability of institutions to design and implement policies in a consistent and professional manner. Research by Yesilkagit & van Thiel (2022) also shows that institutional capacity has a direct relationship with the performance of public organizations in decentralized systems.

Within the framework of public management, accountability is a central element in ensuring that administrative power is exercised responsibly. Bovens et al. (2014) define accountability as the relationship between public actors and oversight forums that enables the evaluation of administrative actions. However, the complexity of oversight structures often poses challenges in practice. Schillemans & Busuioc (2015) show that the existence of multiple oversight forums can affect the effectiveness of accountability. Hood & Dixon (2015) even show that bureaucratic reform does not always result in improved performance if it is not accompanied by performance-based evaluation. Therefore, effective public governance requires integration between administrative compliance and performance orientation.

Recent literature also links governance with digital transformation and risk management approaches. Margetts & Dunleavy (2013) introduced the concept of digital-era governance, emphasizing the use of technology to enhance transparency and efficiency in public administration. In a broader socio-digital context, this transformation also intersects with changing patterns of digital engagement in society. For instance, Generation Z, as a cohort that grows alongside rapid technological development, positions social media not only as a communication tool but also as a space for constructing and expressing identity, including religiosity (Safitri et al., 2025). This indicates that digital systems whether in governance or social life, require not only technological infrastructure but also adaptive capacity and value-oriented practices to ensure their effectiveness. Kim & Lee (2020) showed that technology-based transparency has a significant influence on increasing public trust.

Meanwhile, Meijer & Grimmelikhuijsen (2021) emphasize the importance of responsible governance so that information disclosure is not only procedural but also strengthens substantive accountability. In the context of developing countries, governance implementation often faces organizational capacity constraints and the phenomenon of isomorphic mimicry Andrews, (2013), namely the adoption of modern institutional structures without substantive functional changes. Cepiku et al. (2021) show that the gap between policy design and organizational capacity is one of the main factors in the failure of public sector reform. Therefore, a risk-based governance approach that emphasizes risk prevention and strengthening internal control systems is increasingly considered important in modern public governance (Zhang & Chen, 2023).

In the context of decentralization in Indonesia, local governments have broad authority in managing regional assets (BMD), including operational assets such as official vehicles. Regulations issued by the Ministry of Home Affairs of the Republic of Indonesia (2016; 2018) emphasize that the management of regional assets must be based

on the principles of legal certainty, transparency, efficiency, and accountability. However, in practice, the management of regional assets often faces various administrative challenges, such as inventory data synchronization, coordination between regional apparatus organizations (OPD), and consistency in updating asset user administrative documents. These conditions show that the implementation of good governance principles in public asset management is not only related to compliance with formal regulations, but also to the capacity of organizations to manage resources effectively and accountably.

From the perspective of Islamic Education Management, organizational governance is not only understood as an administrative process, but as a practice of managing trust that contains ethical and spiritual dimensions. Values such as *amanah* (moral responsibility), *hisbah* (moral supervision), *'adl* (justice), and *maslahah* (public interest) are normative principles that can serve as an analytical framework for understanding organizational governance practices. In the context of this study, the Islamic Education Management perspective is used as an analytical lens to assess the extent to which public asset management practices not only meet bureaucratic procedural standards but also reflect integrity, responsibility, and a public interest orientation in the management of public resources.

However, a critical gap remains insufficiently addressed in existing governance studies. Although various studies have discussed the implementation of good governance in the public sector, most research still focuses on normative analysis or on aspects of institutional capacity in general (World Bank, 1992; Fukuyama, 2013; Yesilkagit & van Thiel, 2022). These approaches tend to assume that governance models are universally applicable across contexts. In reality, governance effectiveness is highly contingent upon socio-cultural and structural characteristics at the micro level, which are often overlooked in mainstream public administration studies.

This limitation can be analogically understood through the difference between managing character development in coastal (*pesisir*) communities and urban areas. Coastal communities, particularly those dominated by fishing families, are characterized by high economic uncertainty, seasonal income patterns, mobility, and a survival-oriented culture. Family structures in fishing communities often experience fluctuating parental presence due to fishing cycles, which directly affects patterns of discipline, supervision, and value transmission. As a result, character management in such contexts is inherently more complex and less predictable than in urban settings, where social structures, economic stability, and institutional support systems tend to be more stable and structured.

This analogy highlights a broader governance issue: standardized, rule-based management models are often insufficient when applied to contexts with high variability and structural uncertainty. Just as character education in coastal communities requires adaptive, context-sensitive, and value-driven approaches, public asset governance in decentralized systems also requires models that go beyond procedural compliance. The persistence of administrative inconsistencies, coordination gaps, and delayed data updates in regional asset management reflects a similar structural challenge namely, the mismatch between formal governance design and contextual implementation capacity (Andrews, 2013; Cepiku et al., 2021).

Furthermore, studies on regional asset management often emphasize administrative and regulatory aspects, but have not been analysed much from the perspective of organizational values, ethical internalization, and contextual adaptability. Likewise, research that integrates modern governance perspectives with Islamic Education Management values remains limited, especially at the micro-institutional level in local government bureaucratic practices. This creates a dual gap: (1) a contextual gap between standardized governance models and local administrative realities, and (2) a conceptual gap between technical governance approaches and value-based management frameworks.

Based on these research gaps, this study aims to analyse the implementation of good governance principles in public asset management in East Kotawaringin Regency using the perspective of Islamic Education Management as an analytical framework. This study not only examines the level of administrative compliance with regional asset management regulations, but also analyses institutional capacity, oversight mechanisms, performance orientation, and preventive dimensions in public asset governance. By incorporating a value-based and context-sensitive perspective, this study seeks to demonstrate that effective governance requires not only regulatory compliance and institutional capacity, but also adaptive models and ethical internalization that are responsive to the socio-organizational context.

Thus, this study is expected to contribute conceptually to the development of value-based Islamic governance studies while providing empirical insights into public asset governance practices at the local government level.

METHOD

This study uses a qualitative approach with an instrumental case study design to gain an in-depth understanding of the implementation of good governance in public asset management from the perspective of Islamic Education Management. Case studies were chosen because the research focused on analyzing institutional processes in specific contexts, rather than statistical generalization (Yin, 2018). East Kotawaringin Regency was purposively selected as the research location because it has complex Regional Property (BMD) management in a decentralized system, making it relevant for examining the relationship between regulatory design, institutional capacity, and governance practices.

The unit of analysis is the institutional process of managing regional operational assets within the BMD system, including decision-making, supervision, organizational capacity, and performance orientation. From the Islamic Education Management perspective, asset management is understood as a practice of trust (*amanah*) that demands accountability and moral responsibility. Informants were selected using purposive sampling with criteria: (1) officials with formal authority in BMD management; (2) asset users; (3) internal supervisory officials; and (4) administrative staff. Key informants specifically included the Head of the Regional Asset Management Subdivision, OPD-level asset managers, internal auditors from the Inspectorate, and SIMDA BMD operators, representing policy, implementation, supervision, and administrative functions. Data collection followed the principle of saturation (Miles et al., 2014). Primary data were obtained through semi-structured interviews based on good governance principles (World Bank, 1992; UNDP, 1997), institutional capacity (Fukuyama, 2013), and institutional design (Pierre & Peters, 2000), covering transparency, accountability, effectiveness, oversight, and risk prevention. Secondary data included BMD reports, audit documents, and regulations (Ministry of Home Affairs of the Republic of Indonesia, 2016; 2018).

Data analysis followed the interactive model of Miles et al. (2014) through data reduction, display, and conclusion drawing, with categories derived from governance theory. Data validity was ensured through source and time triangulation. Source triangulation was conducted by cross-checking data between asset managers, the regional asset office, and Inspectorate auditors, as well as verifying interview data with SIMDA BMD records and field observations. Time triangulation was implemented through repeated interviews and observations at different stages (before and after document verification and reporting periods) to identify inconsistencies, particularly related to administrative updates and bureaucratic rotation dynamics. Member checking and audit trails were applied to ensure accuracy, while researcher reflexivity and peer debriefing were used to minimize bias.

RESULT AND DISCUSSION

Administrative Order, Institutional Capacity, and Asset Management Stability

Data from the 2025 Regional Property Report shows that two-wheeled official vehicles distributed across 32 Regional Apparatus Organizations (OPD) in East Kotawaringin Regency are in varying operational conditions.

Table 1. Condition of Two-Wheeled Official Vehicles of Kotawaringin Timur Regency in 2025

No	Vehicle Condition	Number of Units	Percentage
1	Active / Operational	241	83,97%
2	Minor Damage	28	9,76%
3	Severe Damage	18	6,27%
Total Loss		287	100%

Source: East Kotawaringin Regency Regional Property Report (2025)

The data shows that 83.97% of vehicles are still operational, while 16.03% are in non-optimal condition (minor and severe damage). This indicates that asset utilization generally supports service delivery, but also reveals emerging risks in maintenance and sustainability. The availability of classified and documented inventory data reflects

an initial level of institutional capacity in managing public resources systematically (OECD, 2020b; World Bank, 2017). However, the persistence of damaged assets indicates that administrative order has not yet been fully translated into effective and sustainable asset management.

Interview findings reinforce this condition. The Head of the Regional Asset Management Subdivision stated, “Administratively, we already use a SIMDA BMD-based inventory application, so vehicle data can be monitored regularly. However, our challenge is synchronizing data updates when there are job rotations or changes in the physical condition of vehicles in the field.” In addition, an OPD Asset Manager noted, “We routinely conduct physical checks on vehicles every semester, but not all OPDs have uniform maintenance standards. This affects the speed of repairing vehicles with minor damage.”. These findings highlight two main issues: constraints in data synchronization and variations in maintenance standards across OPDs. Although digital systems have been implemented, their effectiveness is still dependent on administrative discipline and coordination capacity.

To clarify the relationship between governance strategies and their outcomes, the findings can be mapped as follows:

Table 2. Governance Strategy and Empirical Outcomes

Governance Strategy	Empirical Implementation	Result / Implication
Digital inventory system (SIMDA BMD)	Real-time asset recording and monitoring	Administrative order achieved, but data synchronization issues persist
Periodic physical inspection	Semester-based vehicle checks in OPDs	Early detection of damage, but inconsistent follow-up
Administrative regulation compliance	Formal asset documentation and reporting	High level of legality, but still compliance-oriented
Inter-OPD coordination	Decentralized asset management	Variation in maintenance standards
Maintenance practices	Not fully standardized across OPDs	16.03% assets in non-optimal condition

The table shows that governance practices are already established at the procedural level, but outcomes indicate only partial effectiveness, particularly in coordination, standardization, and sustainability. This finding confirms that administrative compliance does not automatically lead to governance effectiveness. While structured inventory data reflects institutional capacity (OECD, 2020b; World Bank, 2017), the persistence of asset damage indicates limitations in implementation.

This condition is consistent with Fukuyama (2013), who emphasizes that governance should be assessed based on implementation capacity rather than formal rules alone. Similarly, Andrews (2013) highlights that institutional reforms often fail when they do not adapt to real implementation contexts. In this study, the gap is evident not in regulatory design but in operational practices, particularly in updating data and standardizing maintenance. The use of the SIMDA BMD system reflects a shift toward digital-era governance (Margetts & Dunleavy, 2013). However, the findings also support Meijer & Grimmelikhuijsen (2021), who argue that digital governance requires strong accountability mechanisms to ensure data integrity. The issue of data synchronization due to job rotation illustrates that technological adoption alone is insufficient without organizational discipline. 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 (Norhidayah et al., 2025).

From a public management perspective, the findings reinforce Pollitt & Bouckaert (2017) and Hood & Dixon (2015), who argue that governance reform must move beyond procedural compliance toward performance and service quality. The proportion of damaged vehicles indicates that asset lifecycle management has not yet been fully integrated into governance practices. In line with Power (2007) and OECD (2020b), this condition also reflects the limited integration of risk management in public sector governance. Zhang & Chen, (2023) further emphasize that risk-based

governance requires early identification and mitigation of operational risks, which in this case are represented by asset deterioration.

The dimension of inter-organizational coordination also emerged in the research findings. In a follow-up Coordination challenges between OPDs further illustrate the importance of network governance. Rhodes (1996) and Pierre & Peters (2000) argue that modern governance relies on inter-organizational coordination rather than hierarchical control. This is supported by Osborne (2010) and Yesilkagit & van Thiel (2022), who highlight that monitoring and coordination capacity are key determinants of public sector performance. The variation in maintenance standards found in this study reflects weaknesses in these dimensions.

From an accountability perspective, orderly administration serves as a prerequisite for transparency. Bovens et al. (2014) emphasize that accountability involves not only information provision but also answerability and consequences. However, Schillemans & Busuic (2015) warn of the risk of forum drift, where formal accountability structures do not align with actual practices. In this context, inconsistencies in data updates and maintenance practices may create accountability gaps, which can ultimately affect public trust, as noted by Kim & Lee, (2020a). These findings remain aligned with the principles of good governance articulated by the World Bank (1992) and UNDP (1997), as well as the importance of governance capacity highlighted by Cepiku et al. (2021) and Sørensen & Torfing (2016).

From the perspective of Islamic Education Management (MPI), these findings extend beyond administrative issues into ethical dimensions. The concept of *amanah* (trustworthiness) emphasizes that public assets must be managed with responsibility and integrity (Al-Ghazali, 1993; Khaldun, 2005). The existence of assets that are not optimally maintained indicates that this principle has not been fully realized in practice. The principle of *maslahah* (public benefit) requires that asset management supports the effectiveness and sustainability of public services (Al-Ghazali, 1993; Kamali, 2008), while *itqan* (professional excellence) emphasizes consistency, quality, and accountability in organizational performance (Beekun, 1997; Ali, 2005).

These findings support Qomar (2007) and Rosyada (2017), who argue that Islamic education management must integrate ethical values with modern governance principles. Azra (2019) further emphasizes that institutional modernization requires strengthening governance capacity alongside moral responsibility. Thus, the empirical findings of this study show that regional asset management has established a relatively strong administrative foundation through inventory systems and digitization. However, challenges in data synchronization, variation in maintenance standards, and limited integration of risk management indicate that governance transformation is still in progress. Overall, the findings confirm that effective public asset governance requires the integration of rule-based administration, performance and risk-based governance (OECD, 2020a; Zhang & Chen, 2023), and value-based ethical governance rooted in the principles of *amanah*, *maslahah*, and *itqan*.

Formal Legality, Public Accountability, and Transformation Towards Substantive Governance

Based on field research results, the dimension of formal legality in the management of official vehicles shows a relatively high level of administrative compliance, although it has not yet fully achieved substantive consistency. Verification of inventory documents and cross-checking with property management officials at the district level and regional apparatus organizations (OPD) show that of the total 241 active vehicles, most have a valid User Decree (SK).

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 East Kotawaringin Regency BMD (2025)

The data shows that administrative compliance reached 88.8%, while 11.2% of vehicles still use outdated decrees due to job rotation dynamics. This indicates that the formal legal foundation of asset management is relatively

strong, but there are delays in administrative adaptation. This condition is reinforced by interview findings. The Registry Asset Manager stated, “*Administratively, we strive to ensure that all vehicles have active SKs. However, the dynamic rotation of officials often causes SK updates to be delayed for several weeks before the entire verification process is complete.*”

The Head of the General Subdivision added, “*Vehicles are still used according to agency needs, but document updates sometimes await hierarchical disposition. Physically, they are safe, but in terms of documentation, they are not yet fully synchronized.*” Meanwhile, an internal auditor emphasized, “*In the audit, it is not only the physical existence of the vehicle that is assessed, but also the conformity between the actual user and the applicable decree. Administrative inconsistencies remain a governance issue.*” These findings show that the 11.2% inconsistency is not merely individual negligence, but reflects structural issues related to bureaucratic coordination, hierarchical procedures, and the speed of administrative updating. The problem lies not in regulatory absence, but in the limited responsiveness of administrative systems to organizational change.

In the context of previous studies, this finding confirms that formal compliance does not automatically ensure accountability effectiveness. The relatively high compliance rate (88.8%) aligns with the rule of law principle emphasized by the World Bank (1992) and UNDP (1997), where formal legality is a basic requirement of good governance. However, the persistence of administrative lag supports Rhodes (1996), who argues that governance effectiveness depends on coordination capacity within complex institutional networks, not merely hierarchical compliance.

This study also strengthens the argument of Schillemans & Busuioac (2015) regarding *forum drift*, where formal accountability structures do not fully align with actual practices. The mismatch between active users and outdated decrees reflects a gap between administrative records and empirical reality. In line with Bovens et al. (2014), accountability requires clarity of actors and formal relationships; thus, delays in updating SKs create ambiguity in accountability lines, particularly in audit processes.

Compared to recent empirical research, these findings are consistent with Ahn & Brewer, (2023), who show that bureaucratic capacity significantly affects public service quality. Similarly, Christensen & Lægveid, (2022) emphasize that reform effectiveness depends on the ability of institutions to maintain consistency in implementation. The delay in SK updates in this study indicates limited adaptive capacity, especially in responding to routine organizational changes such as job rotation.

Furthermore, the findings extend Lee & Lee, (2024) and Moynihan & Pandey, (2023), which highlight the importance of integrated information systems and evidence-based governance. The interview data shows that the SK updating process still relies on manual and hierarchical mechanisms, indicating that the administrative system is not yet fully integrated with personnel data. This confirms that digital governance without system integration tends to produce partial accountability outcomes. In a broader perspective, this also resonates with Asri et al. (2025), who highlight that effectiveness in digital practices whether in governance or da’wah, requires not only technological utilization but also the integration of authenticity, integrity, and deeper value orientation.

From a risk and audit perspective, the findings also reinforce OECD (2020b; Lodge & Wegrich (2021); Overman & Schillemans (2022) and Willems & Van Dooren (2021), which emphasize the need for dynamic accountability systems that can adapt to organizational change. The statement from internal auditors that integration between personnel and asset systems could reduce audit findings demonstrates that governance reform must move toward adaptive and real-time administrative systems. In terms of transparency, the findings align with van de Walle & Zenker (2023) and Zhang & Yang (2023), who show that digital governance and administrative transparency contribute to public trust. However, as emphasized by Meijer & Grimmelikhuijsen, (2021), transparency is only effective when supported by accurate and up-to-date data. The lack of synchronization in SK updates therefore represents not only an internal administrative issue but also a potential risk to institutional legitimacy.

From the perspective of Islamic Education Management, these findings reveal that formal legality must be complemented by ethical responsibility. Qomar (2007) and Rosyada (2017) emphasize that governance should integrate professionalism with moral values, while Azra highlights the importance of combining modern institutional

capacity with normative foundations. This is reflected in interview findings, where officials interpret administrative compliance as part of moral responsibility, “*Decrees are not just administrative matters, but a mandate of office. If it has not been renewed, ethically it feels incomplete.*” Another informant stated, “*Good governance is not only compliance with rules, but ensuring that all processes are clearly recorded and accountable in this world and the hereafter.*”

These perspectives align with the concepts of *amanah* and *masalah* in Al-Ghazali (1993) and the emphasis on professionalism in Ibn Khaldun (2005). Administrative inconsistency, therefore, is not only a procedural issue but also reflects the incomplete internalization of ethical responsibility in governance practices. Overall, the findings confirm that formal legality in regional asset management has been relatively well established, as reflected in the 88.8% compliance rate. However, governance transformation is still needed to bridge the gap between formal compliance and substantive accountability. This study strengthens previous research by showing that such gaps are primarily caused by limited administrative adaptability, weak system integration, and coordination constraints in dynamic bureaucratic environments.

Conceptually, this study supports the argument of Bryson et al. (2021) on public value governance, where governance must move beyond rule-based compliance toward adaptive, performance-oriented, and value-based systems. By integrating empirical findings, governance theory (World Bank, 1992; UNDP, 1997; Rhodes, 1996), public accountability theory (Bovens et al., 2014; Schillemans & Busuioic, 2015), and Islamic Education Management perspectives (Qomar, 2015; Rosyada, 2021; Azra, 2019; Al-Ghazali, 1993; Khaldun, 2005), this study demonstrates that strengthening regional asset governance requires not only regulatory compliance, but also digital system integration, improved coordination capacity, and the internalization of ethical values. 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 (Badriah & Surawan, 2025).

CONCLUSION

This study shows that the implementation of good governance in managing two-wheeled official vehicles in East Kotawaringin Regency has met administrative standards, with 88.8% of vehicles having valid user decrees (SK). However, 11.2% remain outdated due to job rotation and slow administrative updates, indicating that governance is still compliance-oriented and not yet fully adaptive.

Policy recommendations should focus on concrete institutional and system improvements. First, implement integration between the personnel system (BKD) and SIMDA BMD, where every job rotation automatically triggers SK updates through a real-time notification system. This requires shared data standards and a joint dashboard between BKD, BPKAD, and OPDs. Second, establish a Quarterly Asset Coordination Forum involving BPKAD, Inspectorate, BKD, and OPDs to validate asset-user conformity, identify outdated SKs, and enforce follow-up actions with clear deadlines. Third, issue a standardized asset management regulation (*Perbup*) covering periodic inspections, uniform reporting formats, and digital logbooks to ensure consistent maintenance across OPDs. Fourth, strengthen oversight through a risk-based audit system, prioritizing assets with outdated SKs or high damage risk. Fifth, link asset use with performance indicators, requiring OPDs to report how vehicles support service delivery outcomes. Finally, translate ethical values (*amanah, sidq, masalah*) into practice through performance evaluation indicators, ethics training, and leadership commitment charters. Overall, the required synergy lies in system integration, formal coordination mechanisms, and alignment between performance and ethical accountability.

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