

Reporting Management Strategy Through Bookkeeping, Inventory, Official and Operational Vehicles, Riau Islands Provincial Government of Indonesia: Identification of William Dunn's Evaluation Indicators

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ABSTRACT

The relationship between bookkeeping, inventory and reporting systems of official and operational vehicles studied would be discussed through adaptation of qualitative approach as tiered research design supported by six evaluation indicators based on William Dunn, including effectiveness, efficiency, adequacy, equity, responsiveness, certainty and availability whose relevance to existing phenomena in Riau Islands Province Regional Finance and Asset Board as sole locus of research. Meanwhile, focus on the problem statement related to phenomena that would be revealed, specifically the positive significance of evaluating the regional property administration in the Riau Islands Provincial Government, with a particular emphasis on the administration of official vehicles and operational service vehicles by the Riau Islands Province Regional Finance and Asset Board. The achievement of research targets, based on the evaluation of the administration of regional assets in the Riau Islands Provincial Government, focuses on the administration of official vehicles and operational service vehicles, supported by qualitative methods, descriptive analysis, and discussion of field observations, segmented from the perspective of field research by Miles and Huberman. The findings of this qualitative descriptive research add value for the Regional Finance and Asset Board of Riau Islands Province, as the implementer of sustainable public administration policies, and for the scientific community, in the implementation of William Dunn's empirical basis.

Keywords: Bookkeeping, Inventory, Reporting of Official and Operational Vehicles.

I. Introduction

In contemporary public administration, the demand for enhanced efficiency and effectiveness in service delivery, coupled with cost-reduction imperatives, has driven a critical reevaluation of management strategies across various sectors, including the management of public assets such as vehicle fleets (Aydin et al., 2015). This necessitates the development of robust reporting mechanisms that integrate bookkeeping, inventory, and operational data to provide a holistic view of asset utilization and performance (Sitanggang et al., 2024). Such integrated reporting frameworks are crucial for fostering accountability and transparency within public sector operations (Amalia, 2023). The increasing public and stakeholder demand for greater

accountability and transparency underscores the pivotal role of effective financial management and responsible decision-making within governmental bodies (Amalia, 2023). Public sector accounting practices play a crucial role in achieving these objectives by providing the necessary data for informed evaluation and oversight (Amalia, 2023). Specifically, the implementation of comprehensive accounting standards and budget transparency initiatives is recognized as a strategic component for strengthening public trust and ensuring efficient resource allocation (Alghizzawi, 2025). This heightened scrutiny necessitates a comprehensive understanding of how specific evaluation indicators, particularly those proposed by William Dunn, can be systematically applied to assess the efficacy of reporting management strategies about public sector vehicle fleets (Amalia, 2023). This research aims to identify and analyze William Dunn's evaluation indicators in the context of reporting management strategies for bookkeeping, inventory, and official and operational vehicles within public sector entities. The application of these indicators is expected to illuminate the extent to which current reporting practices contribute to transparency, accountability, and ultimately, better decision-making within governmental organizations (Panggeso et al., 2024). This exploration will also delve into how these indicators facilitate improved governance by providing a structured framework for assessing performance and resource utilization (Amalia, 2023). The evolving landscape of public sector accounting, influenced by globalization and technological advancements, further emphasizes the need for such evaluative frameworks to address shifting stakeholder expectations and integrate performance measurement (Sonjaya, 2024). The systematic review of these mechanisms, encompassing regulatory frameworks, auditing practices, and digital transformation, is essential for a rigorous and transparent approach to public sector financial management (Sari & Muslim, 2023) (Amalia, 2023). This study, therefore, aims to bridge the existing gap by applying Dunn's evaluation indicators to a practical domain of public asset management, specifically focusing on vehicle fleets, which represent a significant investment of public funds and necessitate rigorous oversight (Sonjaya, 2024).

Administration of regional assets encompasses bookkeeping, inventory management, and reporting. The results of these bookkeeping and inventory processes are necessary for carrying out the reporting process of regional assets, which authorized users and managers of goods and assets conduct. According to related research findings by Marlin Anjels Entjaurau and Longginus Gelatan (2023), the analysis of effectiveness in regional assets in the Mimika Region reveals that planning and budgeting activities, procurement, and utilization by the General and Equipment Department are conducted in accordance with applicable regulations. However, the analysis of asset management in the General and Equipment Section has not been practical. Meanwhile, the results of administering regional assets are used in compiling the central government's annual balance sheet and for administrative security purposes related to regional assets. However, the management assets should be appropriately organized. Research findings from 2023 by Yowas Toansiba indicate that the need for planning strategies for regional and local assets, which have not been declared based on Permendagri Number 19, 2016, implies specific added values through goods but have not been supported by users. The limits of the asset management budget and human resource management result in suboptimal local and regional asset management simultaneously in Papua Province. The implementation of regional assets management is considered not definitive, complete, and accountable based on previous documents; therefore, the Financial Management Board of Riau Islands Province, as the person responsible for the administration of goods within its authority, as well as the person responsible for the management of regional assets, has not been able to compile a master inventory book.

The management of regional assets is part of regional financial management, and recording of regional assets in the Regional Work Unit (SKPD) is essential because these records are used as audit objects by the Supreme Audit Board (BPK) in ensuring the presentation of financial reports of the Regional Work Units (SKPD) and local governments. The results of administering regional assets could later be used in compiling the balance sheets of Regional Work Units (SKPD) and local governments annually, as well as in securing the administration of regional assets. The orderly implementation of administration would produce precise and accurate calculations, which have a significant impact on the availability of an adequate database for producing Regional Asset reports on the balance sheet with accurate figures.

Problems in managing fixed assets often arise because users of regional assets do not understand their duties and obligations as users of regional assets. Minister of Home Affairs Regulation 47/2021 states that the administration of goods must register and record regional assets under its control in a list of managerial assets based on categorization and codification of goods. Fixed asset phenomenons found in Riau Islands Provincial Government and requiring attention by Regional Government include security of fixed assets which includes recording, administration and physical security of fixed assets and in order to overcome these phenomenons and to ensure that official operational vehicles are utilized as they should, set of regulations is needed to regulate these phenomenons which include management of regional assets, inventory in form of data collection, recording, and reporting of results of data collection of Regional Assets. Therefore, focus the problem statement on phenomena that would be revealed related to the positive significance of evaluating the regional property administration in the Riau Islands Provincial Government, specifically the administration of official vehicles and operational service vehicles by the Riau Islands Province Regional Finance and Asset Board.

Findings from existing phenomena in the Regional Finance and Asset Board of Riau Islands Province indicate that Asset management is often not identified in regional government institutions because regional governments have not implemented normative regulations that serve as guidelines for asset management implementation. The details below outline the data related to normative regulation, which could hinder the management of the regulatory management system, as found in the research findings of Kartini and Nazirman (2023). The management of local and regional assets is influenced by two different factors, specifically the local management asset system. It implies results in administrative irregularities in asset recording, including receipt, utilization, and asset reporting.

Table 1. Regional Finance and Asset Board of Riau Islands Province

Vehicle Type	Amount
Other Motor Vehicles for Goods Transport (etc.)	2
3-Wheeled Vehicles	1
New Karya 150RL	1
Other Two-Wheeled Motor Vehicles (etc.)	1
PCX 160 ABS	1
Other Passenger Motor Vehicles (etc.)	2
Double Cabin 2.4 4x4 AT. DSL A/T EURO 4	1
VIP PUSLING	1
Other Individual Motorized Official Vehicles (etc.)	6
NULL	6
Mini Bus (14 Passengers and Under)	4
All New Ertiga SS Hybrid AT ARK415F HS (4x2) A/T	2
Mobile Ambulance	1
GC415V-APV SDX MT	1
Multi-Purpose Vehicle (MPV)	1
MAGA10R-BRXMBD 2.0 V CVT	1
Pick up	2
Colt L300 PU	1
Hilux Double Cabin 2.4 G (4x4)	1
Motorcycle	20
All New Aerox 155 Connected	1
My M3 125	1
125 CBS	3
160 CBS	1
All New N Max 155 Standard Version	1
All New Nmax ABS	1

Vehicle Type	Amount
KLX 150 SM SE	1
Nmax 155 Abs	1
NULL	4
Revo X 110	1
Vario 160 CBS	1
Vario 160 CBS-SP	2
Yamaha All New Nmax 155 Connected ABS VERS	2
Sport Utility Vehicle (SUV)	4
2.7 SRZ 4x2 AT	1
CRV 1.5 Turbo	2
Station Wagon	7
Kijang Innova	1
Avanza Veloz New 1.5	1
Grand Vitara GT A/T	1
Innova Zenix 2.0 V CVT	1
Innova Zenix 2.0 V HV CVT Modelista	1
Xpander 1.5 L, GLS-1,4x2	2
Garbage Truck	20
3 in 1	20

Source: BKAD Riau Islands Province, 2023

The comparative findings of this research serve as linear basis for developing empirical analysis focused on theoretical basis of William Dunn's evaluation which is relevant through research finding by Siti Herlina (2024), Supervision of Financial and Regional Asset Management Board of North Sumatra Province on Use of Official Cars, indicates that use of official cars through asset analysis and needs, asset management, and asset disposal areas raises problems, namely that operational vehicle users have retired but do not immediately return their official vehicles. The comparative findings of this research serve as a linear basis for developing empirical analysis focused on the theoretical basis of William Dunn's evaluation with indicators of achievement of research results on effectiveness, efficiency, adequacy, equity, responsiveness, certainty, and availability that are relevant to existing phenomena in Regional Finance and the Asset Board of Riau Islands Province as the sole locus of research. There are number of phenomenons that would be analyzed qualitatively and descriptively in this research, supported by researcher's initial observations at Regional Finance and Asset Board of Riau Islands Province, which indicate that implementation of Regional Finance and Asset Board of Riau Islands Province indicates normative rules that are used as guidelines for evaluating asset management result in administrative disorder in recording assets, including receipt, utilization, use, and asset reporting stages.

The Head of Regional Work Unit (SKPD), as a User, is authorized and responsible for recording and inventorying regional assets under their control. Recording regional assets in the Regional Work Unit (SKPD) is crucial because these records serve as audit objects for the Republic of Indonesia's Audit Board. Indonesia (BPK RI) believes in the presentation of SKPD financial reports and the regional government. The results of administering regional assets are used as material for compiling the regional government's annual balance sheet, planning procurement needs, and maintaining regional assets. Regions are annually used as material for compiling plans, budgets, and securing the administration of regional assets. Orderly administration would result in precise and accurate calculations, which would have a significant impact on the availability of adequate data sources for preparing needs and budgeting plans. It would also lead to regional asset reports on the balance sheet with accurate figures and exactness.

The management of regional assets from the perspective of the Riau Islands Provincial Government is also closely tied to the Regional Asset problem. This condition is indicated by the Audit Report of the

Republic of Indonesia Supreme Audit Board (BPK RI) for the 2020-2022 Fiscal Year (LHP BPK RI FY 2020 to FY 2022), which still includes findings in the form of suboptimal Asset Administration. These asset findings are particularly notable in the administration of regional assets, including motor vehicles, among others. The Audit Report of the Republic of Indonesia Audit Board (BPK RI) for the 2020 fiscal year, in the form of Fixed Asset Administration in the Riau Islands Provincial Government, is not yet orderly, namely information on Regional Property in the form of Fixed Assets in the Incomplete Goods Inventory Card totaling 64 units worth Rp. 5,310,699,333.00, and Fixed Assets of Equipment and Machinery, in the form of Official Vehicles, totaling 111 units in BKAD and Environmental Service, have not been identified; their whereabouts are worth Rp. 2,310,626,230.00.

Other data findings in the Audit Report of the Republic of Indonesia Audit Board for the 2021 fiscal year, in the form of Fixed Asset Administration in the Riau Islands Provincial Government, are considered not optimal, supported by the description of motorized vehicles recorded in KIB not having complete information for 275 units of vehicles worth Rp. 38,723,273,904.00 in 19 SKPDs. The Audit Report of the Republic of Indonesia Audit Board for the 2021 fiscal year. 2022, in the form of Fixed Asset Administration, which is not optimal, namely at the Education Office, related to information on equipment and machinery in the form of vehicles that have not been recorded and their locations identified, and transportation equipment has not been identified, totaling 67 units. Tanjung Uban Regional Hospital's recording of fixed assets, including equipment and machinery, is not optimal. Specifically, there is a discrepancy in vehicle maintenance, which is recorded as a new asset in KIB. Additionally, at the Environment and Forestry Office, a loss of one motorcycle asset has occurred. Based on number of existing phenomena at Regional Finance and Asset Board of Riau Islands Province, this research was made object of qualitative research which is targeted to be able to provide findings of added value to achievement of Evaluation of administration of regional assets in Riau Islands Provincial Government focuses on administration of official vehicles and operational service vehicles by Regional Finance and Assets Board of Riau Islands Province.

II. Literature Review and Hypothesis Development

This approach aligns with broader efforts to enhance financial governance in the public sector, contributing to improved accountability and transparency through robust accounting practices (Amalia, 2023). The shift towards accrual accounting and integrated performance measurement frameworks further underscores this need, as they enable more comprehensive financial reporting and evaluation of public sector entities (Sonjaya, 2024). This emphasis on robust accounting practices is critical for addressing persistent inefficiencies in public sector organizations, particularly in financial management and procurement, as highlighted by numerous oversight bodies (Matlala, 2025). This includes meticulous attention to bookkeeping, accurate inventory management, and transparent reporting on the utilization of official and operational vehicles, all of which are essential components of effective public financial administration (Panggeso et al., 2024). Such practices are crucial for enhancing transparency and accountability in public sector financial management, despite challenges in implementing new systems and adhering to international standards (Sonjaya, 2024). These challenges often stem from a lack of political will, insufficient technical expertise, and resistance to change, impeding the adoption of reforms that could otherwise enhance accountability and transparency (Sari & Muslim, 2023). Further studies indicate that integrating digital technologies and e-government initiatives can significantly enhance the accessibility and transparency of financial information. However, data security and digital literacy remain considerable hurdles (Sari & Muslim, 2023). Active stakeholder engagement and robust ethical frameworks are also crucial for fostering a culture of transparency and accountability (Sari & Muslim, 2023). The complexity of public sector operations, coupled with diverse stakeholder interests and evolving regulatory environments, significantly complicates the implementation of effective accountability and transparency mechanisms (Sari & Muslim, 2023). Addressing these complexities necessitates a multifaceted approach that incorporates rigorous auditing, forensic accounting, and robust internal controls to mitigate risks and combat corruption effectively (Amalia, 2023).

Moreover, the consistent failure of public sector accounting reforms to deliver genuine improvements in transparency and accountability, despite formal convergence with International Public Sector Accounting Standards, highlights the need for a deeper understanding of underlying systemic issues (Camargo, 2025). This persistent gap highlights the need for innovative evaluative frameworks, such as William Dunn's indicators, to critically assess the effectiveness of reporting management strategies and address these systemic deficiencies (Camargo, 2025). This paper seeks to provide such a framework by identifying and analyzing Dunn's evaluation indicators in the specific context of reporting management strategies for bookkeeping, inventory, and official and operational vehicles within public sector entities. This analysis aims to bridge the gap between theoretical frameworks for public administration evaluation and their practical application in enhancing the quality of financial reporting and governance within governmental organizations (Camargo, 2025). Despite the widely acknowledged benefits of enhanced accountability and transparency in public sector accounting, the practical implementation of reforms, such as the adoption of International Public Sector Accounting Standards, has often fallen short of expectations, failing to deliver improved transparency and accountability in practice consistently (Liberato et al., 2023). This gap necessitates a critical examination of current reporting practices and a re-evaluation of established metrics, particularly through the lens of William Dunn's framework, to better understand why theoretical advancements do not always translate into tangible improvements in public financial management (Scannell & Tawiah, 2024).

The literature review stage provides a basis for discussing empirical theories and relevant comparative research in research journals that are compiled over varying time durations and encompass diverse research loci and phenomena, which share similarities with actual conditions and expected situations. The description of the literature review in the discussion of the grand theory and its derivations describes several concepts and terminology discussed in this research. To sharpen the analysis and discussion of research, this study presents several linear and segmented research citations related to the Evaluation of the administration of regional assets in the Riau Islands Provincial Government, with a focus on the management of official vehicles and operational service vehicles by the Riau Islands Province Regional Finance and Asset Board. The research being discussed, along with the final section of the literature review, describes the research framework supported by William Dunn's linear evaluation indicators, namely effectiveness, efficiency, adequacy, equity, responsiveness, certainty, and availability. A comprehensive description of the research flow and stages is provided through the research flow diagram. The author's confidence in the findings of the preliminary observations formed the basis for implementing the following research stages related to the positive significance. The evaluation of the administration of regional assets in the Riau Islands Provincial Government focuses on the management of official vehicles and operational service vehicles by the Regional Finance and Assets Board of Riau Islands Province.

2.1. Definition of Evaluation

Based on the Mandatory Indonesian Dictionary, evaluation is an assessment directed at a person, group, or activity, and the assessment could be neutral, positive, negative, or even a combination of both. When something is evaluated, the person evaluating usually decides its value or benefits. According to H. Weis (in Jones, 2001), evaluation is an activity designed to assess the benefits or effectiveness of a program through specific indicators, measurement techniques, analysis methods, and planning forms. Based on the number of definitions mentioned, evaluation is supported by parameters or targets that have been set from the start of planning and serve as goals to be achieved. Based on the number of evaluation functions proposed by various experts, it could be concluded that evaluation is a process carried out by someone to consider the significance of a program's success. The success of a program is identified by the impact or results achieved by the program. Evaluation seeks to identify what actually occurred during the program's implementation or application. Evaluation (Suhartono, 2008) is targeted at identifying the level of goal achievement, measuring the direct impact on the target group, and analyzing the number of other consequences that may occur outside of the plan or externalities.

2.2. Definition of Regional Property

Regionally owned goods are entirely goods purchased or obtained at the expense of the Regional Budget or originating from other legitimate sources, including grants, donations, or similar forms of acquisition, as well as goods obtained as part of the implementation of regional government activities. Based on an agreement or contract, goods obtained based on statutory provisions, or goods obtained based on a court decision that has obtained permanent legal force. Regional Property is categorized as a fixed asset if it is a tangible asset that has a useful life of more than 12 months for use, or is intended to be used for local government activities, or is utilized by the general public.

2.3. Administration of Regional Assets

The administration of regional assets is carried out to provide certainty of records for each regional asset that is purchased or changes its condition due to mutation, destruction, or other similar events. The administration of regional assets is carried out by providing information to parties as needed, in the context of specific procedures, ensuring accountability for the transparent management of regional assets. The results of administering regional assets would be used to prepare the regional government's annual balance sheet. This would involve planning the annual procurement and maintenance needs for regional assets, which would serve as materials for preparing budget plans, and ensuring the effective administration of regional assets.

It is concluded that benefits of implementing orderly administration would result in precise and accurate calculations which would have significant impact on availability of adequate data sources in preparing needs planning and budgeting and would produce regional asset reports in balance sheet with precise and accurate figures and below are details of series of procedures for administering regional assets, including bookkeeping, inventory and reporting of regional assets.

III. Research Method

The description of the research substance in the background serves as the basis for conducting this research, aiming to provide alternative solutions for implementing good governance proportionately and sustainably. The evaluation of the administration of regional assets in the Riau Islands Provincial Government focuses on the administration of official vehicles and operational service vehicles by the Regional Finance and Assets Board of Riau Islands Province. This qualitative research builds upon the implementation of previous similar research and parameters, rather than a quantitative approach. It focuses on the effectiveness of the availability of primary and secondary data and support. Grand theory Evaluation by William Dunn is measured based on indicators of effectiveness, efficiency, adequacy, equity, responsiveness, certainty, and availability.

Based on initial observations, which were held on a single locus in an indept interview and a structured list of questions, the researcher assumes that the administration of official and operational vehicles of the Riau Islands Provincial Government by the Riau Islands Province Regional Finance and Asset Board (BKAD Prov. Kepri) is not optimal. Its imply is caused by findings related to administration of regional assets, particularly official vehicles, in Audit Board of Republic of Indonesia's Audit Board (LHP) on Riau Islands Provincial Government Financial Report for 2019 to 2022 Fiscal Year despite obtaining an Unqualified Opinion (WTP), as well as online news states that official vehicles are used by former officials, NGOs, and foundations that no longer have an interest in using official car assets belonging to Riau Islands Provincial Government.

The framework provides a brief description of stages and methodological implementation based on empirical studies. It is compared with relevant comparative and linear research to identify research positioning, which currently focuses on efforts to evaluate and analyze the Administration of Regional Assets in the Riau Islands Provincial Government, particularly the Administration of Official Vehicles and Operational Official Vehicles by Riau Islands Provincial BKAD. The Theory used in conducting this research's evaluation is

based on Dunn's (2003) evaluation criteria, which include effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. The availability of primary and secondary data that researchers have successfully collected from several sources, whose objectivity has been verified during observations. Regional Finance and Asset Board of the Riau Islands Province, and in-depth interviews with several informants who support the analysis arguments. This conceptual basis serves as a parameter for achieving research targets that synergize with the relevance aspect of the conditions, the real research locus. The target of data analysis is to identify positive significance by implementing six evaluation indicators by William Dunn. The implementation of descriptive qualitative methods, supported by Miles and Huberman matrix illustrations, is grounded in reference parameters from several relevant linear studies to understand the relationship between the research discussions carried out. The following is an explanation of the research framework, including the data collection method, which is outlined in Figure 1 below.

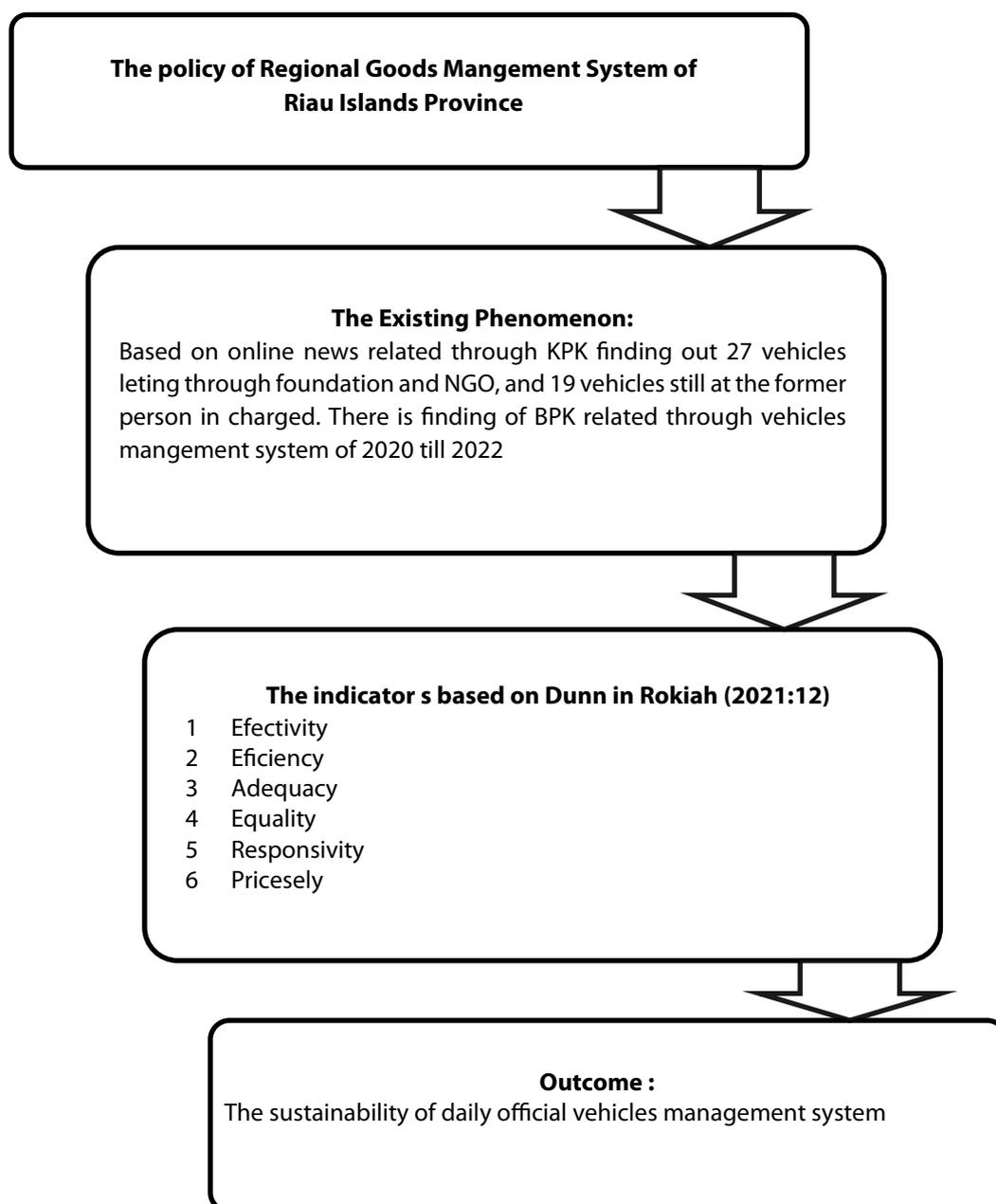


Figure 1. The Research Framework

The Miles and Huberman's matrix above indicates the data collection method applied in this research and describes the qualitative method implemented, which is based on data obtained from selected sources and a list of in-depth interviews, supported by instruments and attributes for all informants. Based on the research design developed during preliminary observations at the Regional Finance and Asset Board of Riau Islands Province, the related analysis and discussion are presented. The evaluation of the administration of regional assets in the Riau Islands Provincial Government focuses on the management of official vehicles and operational service vehicles by the Regional Finance and Assets Board of Riau Islands Province.

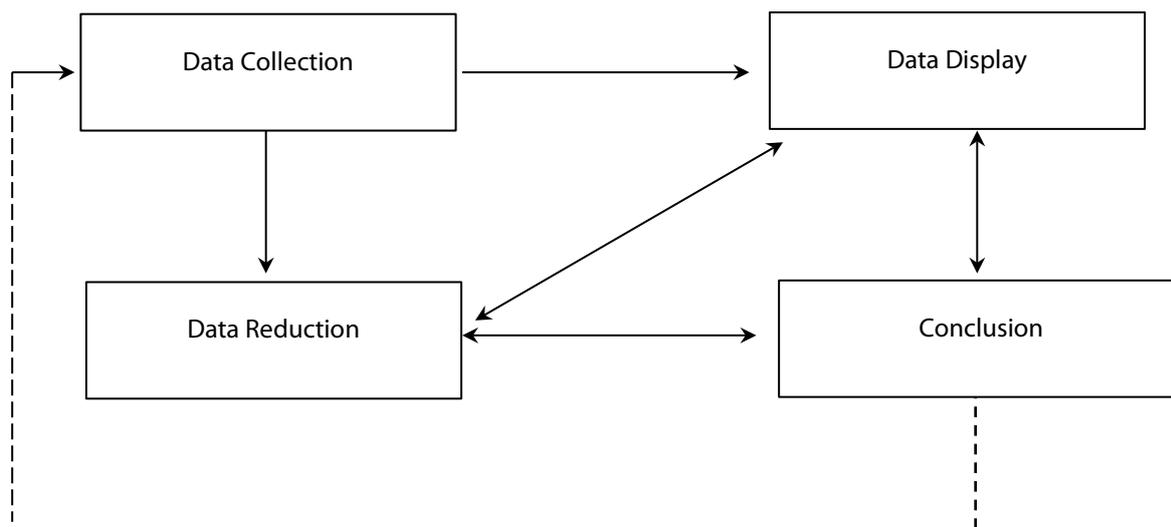


Figure 2. The Data Collection Procedure (Source: Miles and Huberman matrix)

IV. Results and Discussion

The focus of regional asset management, as implemented in relation to the Administration of Official and Operational Vehicles, is considered an entire activity that includes planning needs and budgeting, procurement, use, utilization, security, maintenance, assessment, transfer, destruction, deletion, administration, monitoring, and control. The management of regional assets is a crucial regional asset that needs to be managed in an orderly, effective, and efficient manner; therefore, it can be optimally utilized in supporting the implementation of government development and services to the community. Regarding the number of factors, the Regional Government also needs to enhance the quality of administration and the implementation of its affairs across all budgeting sectors. However, implementation of regional autonomy in the field of financial management and regional assets, Riau Islands Provincial Government, assisted by the Regional Financial and Asset Management Board as manager of the regional assets of Riau Islands Provincial Government and as operator of procurement of operational official vehicles carried out by the Regional Secretariat based on requests from each SKPD of Riau Islands Province. This research discussion focuses on the problem statement related to phenomena that will be revealed, specifically the positive significance of evaluating the regional property administration within the Riau Islands Provincial Government, with an emphasis on the administration of official vehicles and operational service vehicles by the Riau Islands Province Regional Finance and Asset Board.

4.1. Evaluation of Official and Operational Vehicle Administration

The evaluation of fixed asset administration at the Riau Islands Province Financial Management Board was conducted using a comparative strategy. The evaluation of fixed asset administration at the Riau Islands Province Financial Management Board focused on the procedures and documents related to fixed asset administration, including bookkeeping, inventory, and reporting activities. The Riau Islands Provincial Government experienced several phenomena in the management of operational official vehicles, exemplified by the fact that several operational official vehicles remained unaccounted for, particularly in several sub-districts and cooperatives, as well as the Small and Medium Enterprises Service.

The next stage involves the use of operational official vehicles, which are not limited to a specific position or type of vehicle assigned to that position. This situation occurred at the Cooperatives and Small and Medium Enterprises Board. A subsequent legal audit of operational official vehicles within the Riau Islands Provincial Government, which was poorly implemented, revealed nine vehicles without complete BKPB ownership documents, identified as being at the Health Board and the Highways and Irrigation Board. Based on initial research observations on the number of incoming letters to the Riau Islands Provincial Finance Board, particularly the Regional Asset Management Sector related to obligations of Regional Work Units (SKPD) to provide regional asset administration reports, it was identified that there are still several Regional Work Units that have not submitted regional asset administration reports. Related to this condition, SKPD, in implementing regional asset management activities, still often encounters phenomena in registering and recording regional assets. The usage status of goods for the list of users is based on the categorization and codification of goods, which is not entirely optimal.

William Dunn provides a fundamental basis for measuring the proposed indicators; his empirical basis covers several key aspects in effectively and efficiently evaluating the administration of official vehicles and operational service vehicles. Evaluation of the administration of regional assets in the Riau Islands Provincial Government, particularly the administration of official vehicles and operational service vehicles by BKAD of Riau Islands Province, is a process of measuring and analyzing the evaluation target, namely understanding the significance of effective service in achieving business goals, and identifying areas that need improvement. The focus of analysis and discussion of this research is based on William Dunn's empirical basis, supported by several indicators:

- a. Effectiveness linear significance of an action, policy, or program in achieving stated objectives and stages of action is considered adequate if it can achieve desired results through the implementation of an efficient strategy.
- b. Efficiency linear use of resources, namely time, labor, and money, through the most effective strategy to achieve specific goals. A process or activity is considered efficient if it can achieve desired results using a minimum amount of resources.
- c. Adequacy refers to the significance of availability or quantity of resources to meet specific needs or objectives. It implies that the amount of available resources is sufficient to achieve the desired outcome.
- d. Equality: linear, equitable, or equal distribution of resources, opportunities, or benefits to various groups or individuals in society. Equity or equality aims to reduce inequalities and ensure that all members of society have fair access to resources and opportunities.
- e. Linear responsiveness is the ability of a system or organization to respond to changes or demands in the environment or needs. Responsive systems could adapt quickly to meet changes that occur.
- f. Resolution, linear consistency, and certainty in decision making and implementation of actions. A policy or action is considered certain if it is implemented consistently and without doubt.

The comprehensive strategy for evaluating administration of regional assets in the Riau Islands Provincial Government, particularly administration of official vehicles and operational service vehicles by the Riau Islands Provincial BKAD, uses William Dunn's grand theory to provide a strong empirical basis for

measuring indicators proposed by the theory, which includes number of fundamental aspects in evaluating administration of official vehicles and operational service vehicles effectively and efficiently.

The evaluation results of fixed asset management in Riau Islands Province indicate which fixed asset management practices in the province meet the criteria of being sufficiently appropriate. Based on the Audit Report of the Supreme Audit Board (BPK RI) on Riau Islands Province's Regional Financial Report (LKPD), exceptions to the reasonableness of Riau Islands Province's LKPD are primarily in the asset management process, where adequate supporting documents and detailed asset data do not support the fixed assets of Riau Islands Province. Based on these indications of problems, it is concluded that the administration of regional assets has not been managed optimally; therefore, it must be handled more seriously. It could be understood that the administration of regional assets is closely related to optimal asset reporting. Concluded that an in-depth analysis is needed related to the implementation of regional asset administration in the Riau Islands Provincial Government, in its relevance to Permendagri 47/2021. Implementation of regional asset management in the inventory aspect has not been considered definitive, complete, and accountable based on identified documents; therefore, the Regional Financial and Asset Management Board of Riau Islands Province, as the person responsible for the administration of assets within its jurisdiction as well as person responsible for management of regional assets has not been able to compile an inventory master book. The description of goods in this aspect is objects in number of forms including raw materials, semi-finished goods and finished goods/equipment whose specifications are determined by user of goods/services and what is meant by other legitimate acquisitions are goods obtained from grants or donations or similar, implementation of agreements, based on provisions of Law and obtained based on court decisions that have obtained permanent legal force.

The management of regional assets is an integral part of the regional financial management of Riau Islands Province. Recording regional assets in the Regional Work Unit (SKPD) is vital because these records serve as audit objects for the Supreme Audit Board (BPK) in preparing definitive financial reports, as described by the Regional Work Unit (SKPD) and the Regional Government. The results of administering regional assets can be used in preparing the annual balance sheets of the Regional Work Unit (SKPD) and the Regional Government, thereby ensuring the secure administration of regional assets. The administrative order of the administration system would produce definitive and accurate calculations that have a significant impact on the availability of an optimal database in producing regional asset reports on the balance sheet, supported by accurate figures. The Head of the Regional Work Unit or SKPD of the Riau Islands Province, as the user of regional assets, is authorized and responsible for recording and inventorying the regional assets under their control.

Quoted from news online related through number of cars belonging to Riau Islands Provincial Government which are suspected of being missing and whose whereabouts are unclear, this is stated in BPK-RI LHP mentioned above linear Minister of Home Affairs Regulation Number 47 of 2021 concerning Procedures for Implementation of Bookkeeping, Inventory, and Reporting of Regionally-Owned Vehicles focuses on Administration of Official and Operational Vehicles, and Regional Governments are requested to immediately develop and implement an administration system for bookkeeping, inventory, and reporting of regionally-owned systems by producing regional balance sheets and budget realization reports. The implementation of this system, as outlined in Minister of Home Affairs Regulation No. 47 of 2021, requires monitoring and collaboration to accurately and competently carry out the asset recording process at the regional government Board (SKPD) level and among regional asset managers. The firm's leadership must commit to the regional asset management strategy.

The Regional Asset Management system is consistently implemented effectively and efficiently, adhering to principles of transparency and fair treatment for all parties. Therefore, results can be accounted for based on both physical and financial aspects, as well as their benefits, to ensure the smooth running of government duties and public services. Related to the management of regional assets, vital aspects are listed linearly, encompassing administration and management. Based on Home Affairs Ministerial Regulation

47/2021, which is a series of activities that include bookkeeping, inventory, and reporting of regional assets, linear provisions of laws and regulations.

Organizational structure plays a vital role in policy implementation, encompassing bureaucratic mechanisms and structures that facilitate the effective implementation of policies. Policy implementation mechanisms are implemented through Standard Operating Procedures (SOPs). Standard Operating Procedures (SOPs) are considered adequate if they include a clear, uncomplicated, systematic work model, serve as a legal basis, and are easily understood by implementers. These SOPs serve as guidelines, preventing deviations from policy targets. Bureaucratic structure is considered a characteristic, pattern, and norm that fosters close relationships between potential and linear executives in implementing policies. A bureaucratic structure tends to weaken oversight if it is too lengthy and complicates bureaucratic procedures, thus making activation inflexible.

4.2. Obstacles in the Administration of Official and Operational Vehicles

Regular and orderly implementation of administration would result in precise and accurate calculations which would have significant impact on availability of adequate data sources in preparing planning of needs and budgeting as well as to produce reports on regional assets in preparation of balance sheets with precise and accurate figures. Based on results of evaluation of procedures and documents for administration of fixed assets, percentage of level of conformity was obtained and it was interpreted that Riau Islands Province had carried out administration of fixed assets in reasonably appropriate manner. Based on the evaluation results, there were still obstacles that prevented the administration of fixed assets in Riau Islands Province from reaching a 100% level of conformity. The number of obstacles faced in the administration of fixed assets in the Riau Islands Provincial Government was a low work ethic and discipline of user asset managers, limited supporting data for fixed assets, and minimal education and training related to the management of regional assets, as well as low Coordination and commitment of parties involved in the administration of fixed assets. There is no use of applications in recording regional assets.

V. Conclusion

The research discussion above highlights the number of linear findings related to William Dunn's six evaluation theory indicators and the management of regional assets from the perspective of the Riau Islands Provincial Government, which is also closely tied to the Regional Asset problem. This condition is indicated by the Audit Report of the Republic of Indonesia Supreme Audit Board (BPK RI) for the 2020-2022 Fiscal Year (LHP BPK RI FY 2020 to FY 2022), which still includes findings in the form of suboptimal Asset Administration. These asset findings are particularly notable in the administration of regional assets, including motor vehicles, among others. The Audit Report of the Republic of Indonesia Audit Board (BPK RI) for the 2020 fiscal year, in the form of Fixed Asset Administration in the Riau Islands Provincial Government, is not yet orderly, namely information on Regional Property in the form of Fixed Assets in the Incomplete Goods Inventory Card totaling 64 units worth Rp. 5,310,699,333.00, and Fixed Assets of Equipment and Machinery, in the form of Official Vehicles, totaling 111 units in BKAD and Environmental Service, have not been identified; their whereabouts are worth Rp. 2,310,626,230.00. Those are deeply explained as follows:

- 1 The effectiveness of asset inventory is considered not to be running well because it has not been. Linear. This condition is reflected in the achievement of objectives, as evidenced by the Supreme Audit Board (BPK) issuing an Unqualified Opinion from 2007 to 2024. However, in managing its assets, particularly the operational official vehicles of the Riau Islands Provincial Government, it lacks linear procedures. There are still operational service vehicles that retirees used, as well as vehicles transferred from the old SKPD to the new SKPD due to job changes. Additionally, the physical locations of some vehicles have not been determined.

- 2 Related efficiency of legal audits, it is considered that they have not been running optimally, this condition is because the asset inventory process has not been carried out in an orderly manner. Its implication is reflected in incomplete ownership documents for operational vehicles.
- 3 Related adequacy of asset assessment, it has been carried out well, because asset assessment process for operational service vehicles is carried out by third party who is indeed competent in their field, and in every assessment process for operational service vehicles, Riau Islands Provincial Government always uses services of different third parties in order to be able to identify concrete value of operational service vehicles, therefore, that this condition could also make it easier to determine and identify value of goods or value of operational vehicles.
- 4 The distribution of asset optimization has been running optimally; this condition is reflected in physical feasibility checks carried out by Riau Islands Province BPKAD on operational official vehicles, and the implementation of optimization of assets that have no potential in operational official vehicles through the implementation of write-offs.

The responsiveness of supervision and control has been running optimally, this condition is due to it being implemented directly by regional inspectorate of Riau Islands Province which plays role as supervisor and controller of activities in each SKPD, therefore, they could run smoothly linear applicable regulations, then in development of technology has been running optimally and this condition is reflected by application of technology in BMD whose data is constantly updated, therefore, that this condition could facilitate and assist BPKAD of Riau Islands Province in presenting valid data.

The research findings provide several suggestions as added value for the Riau Islands Provincial Government related to implications for policy and practice, such as expecting the Riau Islands Provincial Government to recruit competent officers in their field, through recruiting competent officers as goods managers in each OPD. Expected that the Riau Islands Provincial Government would improve the BMD inventory system by providing training and 154 education related to BMD management to every team member who is assigned as a goods manager. Expected that the Riau Islands Provincial Government would optimize the vehicles it owns by lending them to third parties. Expected that the Riau Islands Provincial Government would be able to carry out supervision and control by imposing strict sanctions on users of goods affected by job transfers and bringing KDO to the new SKPD. Expected that the Riau Islands Provincial Government would take firm action in seizing KDO, which is misused by users of goods, by collaborating with Kepri Province Satpol PP. Expected that the Riau Islands Provincial Government would impose sanctions or take action against employees who carry out extortion in cooperation with the use of goods used by third parties, and expected that the Riau Islands Provincial Government, particularly BPKAD, would be able to follow up on legal audit issues related to goods.

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