

The Implementation of Accountability in Realizing Good Governance in Bintan Regency

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Article History:

Received on 21 September 2025

1st Revision 22 September 2025

2nd Revision 26 September 2025

3rd Revision 10 October 2025

Accepted on 14 October 2025

Abstract

Purpose: The purpose of writing this policy paper is to analyse the implementation of the principle of accountability by identifying the obstacles or issues faced in order to enhance accountability in the effort to achieve good governance in Bintan Regency.

Methodology/approach: The research method used in the preparation of this Policy Paper is qualitative research. The data is analysed descriptively in a qualitative manner. Qualitative data analysis is inductive, meaning it is analysis based on the data obtained.

Results/findings: This policy paper produces policy recommendations by formulating policies in the form of a Regent Regulation on the Implementation Guidelines for SAKIP, which includes procedures for setting performance indicator targets and strategic objectives of the Regional Device, and also explains the alignment between performance planning documents.

Conclusion: There are four issues that cause the performance accountability not to be suboptimal: 1) The quality of planning is not yet optimal; 2) Performance measurement has not been conducted comprehensively down to the lowest units; 3) Performance reports have not been prepared completely and do not present adequate data; 4) Evaluation of the implementation of SAKIP has not been carried out in a deep or comprehensive manner.

Limitations: The collection of primary data through interviews where, despite efforts to maintain objectivity, the interview results still contain elements of subjectivity from the informants that can influence data interpretation.

Contribution: This policy recommendation can be used as a basis for formulating policies related to increasing the accountability of the Bintan regency government.

Keywords: Accountability, Good Governance, SAKIP.

How to Cite: Lestari, P. (2026). The Implementation of Accountability in Realizing Good Governance in Bintan Regency. *Jurnal Studi Pemerintahan dan Akuntabilitas*, 5(2) 69-83.

1. Introduction

The concept of Good Governance in Indonesia has been implemented since the reform era, and its application has become a hope for society to create a disciplined state and achieve more equitable welfare (Abdurrosyid & Eldo, 2024). Good governance is created through a mutually supportive relationship between the government, the private sector, and the public, with an emphasis on the principles of good governance. The implementation of these good governance principles continues to be carried out by both the central and regional governments in Indonesia, focusing on effective and efficient regional financial management. The principles of good governance are applied in government processes, both in public services and in the formulation of public policies, including regional financial management for the benefit of society. The implementation of governance is not only carried out in the private sector but can also be applied in government institutions at the provincial, district, or city levels (Lestari et al., 2024)

The Bintan Regency government is an autonomous region in the Riau Islands Province that has political, social, economic, cultural, and geographical characteristics, which are both a reflection of potential and challenges in implementing good governance. This is reflected in the quality of public services, infrastructure development, and the welfare level of the people in Bintan Regency. Several structural and cultural obstacles are challenges that must be faced in efforts to achieve good governance in development management. Development policies have not been fully directed based on governance principles such as transparency, accountability, efficiency, effectiveness, community participation, and justice.

Various structural obstacles, such as an inefficient bureaucracy system, a lack of professional human resources, and weak internal supervision and evaluation, are the main obstacles to accountable and transparent governance. On the other hand, cultural obstacles such as low public participation, patronage practices, and transactional politics reinforce resistance to improving the quality of governance. So far, the implementation of development has not fully reflected the principles of good governance, especially in terms of accountability. Accountability is a key element in the implementation of good governance as it involves the responsibility of state administrators to the public for decisions, policies, and the use of public resources.

The lack of research or scientific studies analyzing the Government Institution Performance Accountability System (SAKIP) as a manifestation of accountability systems in Indonesia shows the potential for this policy paper to contribute both conceptually and practically in formulating strategies to improve accountability and strengthen governance at the regional level. From the perspective of implementing good governance principles, there are five obstacles faced by the Bintan Regency government, namely:

1) Public Participation in Bintan Regency

Participation is the active role of the community, both individually and in groups, in supporting the success of an activity (Widadi & Eldo, 2023). The Musyawarah Perencanaan Pembangunan (Development Planning Deliberation), or Musrenbang, is a tangible form of public participation in the development process. This community involvement occurs through a formal mechanism that starts from the village level and extends to the district level. Another form of public participation is through the public consultation of the RPJMD (Medium-Term Development Plan) in medium-term development planning. However, public participation in Musrenbang still faces various obstacles. This forum is still dominated by village apparatus, community leaders, and representatives of certain institutions. Meanwhile, vulnerable groups such as women, youth, and people with disabilities have not been adequately represented in this process. Limited information and access to the planning process are also obstacles in themselves. This results in many citizens not knowing the Musrenbang schedule or not understanding how to express their aspirations. The lack of critical community involvement, influenced by tradition or cultural norms, especially in rural communities, makes people tend to be cautious in expressing opinions that differ from leaders or community figures.

2) Transparency in Bintan Regency

Transparency is the provision of ease for the public to access relevant and needed information (Gibran, Jaddang, & Ardiansyah, 2021). The Bintan Regency government has made efforts to achieve transparency through various means, such as the official regional portal and information boards at public service units. However, in practice, there are still several challenges, particularly regarding equal access to this information. The geographical condition of Bintan Regency, which consists of islands, poses a unique challenge to public access to digital information. This has caused digitalization of public information to be uneven, especially in Mapur Island, Numbing Island, and Tambelan Island. Although a digitalization system has been implemented, some communities are still unable to access the information effectively. Some of the reasons include the lack of stable internet network access in all regions. Data that is difficult for the general public to understand,

especially for those with low education living in island areas, also poses an obstacle to transparency in public information access. People struggle to understand and comprehend development information (planning documents and reports) that are presented in technical language and full of administrative terms, making it hard to understand. As a result, communication between the public and the government, which should be an essential part of regional development, becomes ineffective.

3) Accountability in Bintan Regency

The principle of accountability in good governance is measured using the Government Institution Performance Accountability System, better known as SAKIP. The SAKIP score is derived from the performance accountability evaluation of government institutions by the Ministry of Administrative and Bureaucratic Reform (Kemen PAN RB). SAKIP is the presentation of the obligation of a government institution to account for the success or failure of the implementation of programs and activities entrusted to it by stakeholders in achieving the organization's vision and mission in a measurable manner, with performance goals/targets that have been set through periodic performance reports that reflect the level of accountability of the regional government (Cahyaningrum, Ismandar, Priyambodo, & Rohadatul'Aisy, 2025). The results of the SAKIP evaluation for the Bintan Regency government for the period 2020-2024 are presented in the following table:

Table 1. SAKIP Evaluation Results of the Bintan Regency Government for the Year 2020 – 2024

Description	Year				
	2020	2021	2022	2023	2024
SAKIP Score	64,68	65,12	64,88	65,11	65,33
Predikat	(B)	(B)	(B)	(B)	(B)

Source: Organization Section, Regional Secretariat, 2025

The results of the AKIP evaluation of the Bintan Regency Government show an improvement in the score, but the rating has remained at B for the past 5 years. This condition indicates that the implementation of SAKIP is good, but there is a need for improvement, particularly in terms of commitment to performance management, and performance measurement needs to be carried out down to the lowest work units. When compared to the performance accountability of the Riau Islands Province, the accountability performance of Bintan Regency is still lower, as the SAKIP score of the Riau Islands Province in 2024 was 77.87 with a BB rating.

4) Effectiveness and Efficiency in Bintan Regency

One form of the principles of effectiveness and efficiency in good governance is in formulating regional development policies by applying effectiveness and efficiency in running the government. Effectiveness and efficiency can be interpreted as every activity and institutional process aimed at achieving results that meet the needs using the available resources as effectively as possible (Sulfiani, 2021). Efficiency refers to efforts to maximize the results achieved with the smallest possible use of resources (Rachmayanti, Susanto, & Suhartoyo, 2022).

According to the evaluation results, the achievement level in 2024 is still considered low, and several indicators have not yet met their targets. This indicates that the implementation of development in Bintan Regency has not been effective. Some factors that hinder the effectiveness of development implementation in Bintan Regency include coordination and synergy between related agencies in program implementation, which is not yet optimal. In Bintan Regency, the efficiency of program implementation is still a significant challenge. This can be seen from the budgeting pattern, which is routine, where most of the regional spending is allocated for operational needs rather than for socio-economic creative programs or productive activities that have a long-term impact on the community.

1.1 Problem Identification

Referring to the various gaps or issues explained above, the problems that hinder the implementation of good governance in the Bintan Regency government are influenced by 4 main factors, namely:

1. Low public participation in the development process
2. Uneven dissemination of public information transparency
3. Performance accountability of the regional government has not been optimal
4. The implementation of development has not been effective and efficient

1.2 Problem Formulation

According to (Karbila, 2024) in determining the main issues that will be discussed, the need assessment approach method is used by ranking each problem description with a score of 1 to 5 based on the following criteria:

1. Urgency (the urgency of the issue) refers to problems that need immediate attention because delaying them will cause greater or more difficult-to-control impacts.
2. Seriousness (the seriousness of the issue) refers to the severity of the problem that has the potential to cause other more severe problems.
3. Growth (the growth of the issue) refers to problems that, if not addressed immediately, will worsen over time.

The problem descriptions that have been established are then calculated to obtain a total score. The issue with the highest total score will be discussed and become the priority issue. The following is the table of data analysis using the need assessment approach:

Table 2. USG Matrix for Determining Specific Priority Issues

No	Criteria	Urgency	Seriousness	Growth	Total
1	Low public participation in the development process	3	3	4	10
2	Uneven dissemination of public information transparency	3	3	4	10
3	The performance accountability of the regional government has not been optimal	5	4	4	13
4	The implementation of development has not been effective and efficient	4	4	3	11

Source: Data processed in 2025

Based on the table above, the issue of the regional government's performance accountability not being optimal has received the highest total score of 13, making it the main priority issue.

1.3 Purpose of Writing

The purpose of writing this policy paper is to analyze the implementation of the accountability principle by identifying obstacles or problems faced in improving accountability to realize good governance in Bintan Regency.

2. Literature Review

Good governance is part of government management in accelerating development, where its implementation is carried out solidly and can be accountable, adapted to the conditions of society and democratic principles, so that efficient results can be achieved, as a prevention of misuse of authority such as corruption, collusion, and nepotism (KKN), avoiding maladministration, ensuring budget compliance, and creating a legal and political framework for the growth of business activities (Ardiana, Prabawati, & Wijaya, 2024). In 1997, the United Nations Development Program (UNDP) defined "Governance is the exercise of economic, political, and administrative authority to manage a country's

affairs at all levels and the means by which states promote social cohesion, integration, and ensure the well-being of their population." The United Nations Development Program (UNDP) states that to realize good governance, the principles of governance must be implemented, referring to the basic principles, namely Participation, Rule of Law, Transparency, Responsiveness, Consensus Orientation, Equity, Effectiveness and Efficiency, and Accountability (Habibi, Iza, & Sukriono, 2022).

Government accountability plays a significant role in achieving sustainable development, especially in ensuring the efficient and effective management of budgets and natural, social, and economic resources. Without accountability, development policies risk benefiting only certain groups and failing to provide real benefits for the welfare of the broader community. Thus, strengthening government accountability is the key to realizing the principles of governance. This can be achieved through increasing transparency, improving the monitoring system, and involving the community actively in the decision-making process. Strong accountability not only builds public trust in the government but also supports the creation of more effective governance in achieving fair, equitable, and sustainable development (Pratama, Rafdi, & Patty, 2024).

The principle of accountability is one of the main elements in creating good governance. Performance accountability is the obligation of an organization or individual to be accountable for the success or failure in achieving the established goals (Devi & Basyar, 2024). This aligns with the main objective of good governance, which is to create a clean, transparent, accountable, participatory, effective bureaucracy oriented towards public interests. Accountability can be interpreted as a way of providing information to the authorities about the performance and operations of the government (Satyawati & Fitria, 2025). Accountability is an instrument to ensure that the government acts in accordance with the law and can be supervised by the public. The implementation of performance accountability in Indonesia is carried out through the Government Performance Accountability System (SAKIP). SAKIP is the application of performance management in the public sector that is in line with and consistent with the implementation of bureaucratic reform oriented toward outcome achievement and efforts to produce better results than previous achievements (Mukaromah & Priyono, 2021). The optimal implementation of SAKIP will improve the overall quality of governance.

Performance evaluations are used as recommendations for supervision, control, and accountability for the use of public resources (Ainullah & Muddin, 2025). The Evaluation of Government Performance Accountability is a systematic analysis activity, providing value, attributes, appreciation, and recognizing problems, as well as providing solutions for the problems found to improve accountability and enhance the performance of government agencies (Piroza, 2024). The evaluation of AKIP in government agencies, including regional governments, is conducted annually with the Ministry of Administrative and Bureaucratic Reform (PAN-RB) as the evaluator. According to Stephani and Yonnedi (2024) the assessment of SAKIP implementation consists of four components: performance planning, performance measurement, performance reporting, and internal performance accountability evaluation. The initial assumption in this study is that the weakness of the government performance accountability system contributes to the suboptimal accountability of the Bintan Regency Government. This condition ultimately affects the realization of good governance.

2.1 Framework

Based on the problem identification and formulation mentioned above, the framework for writing this policy paper is outlined in the form of a problem tree as follows:

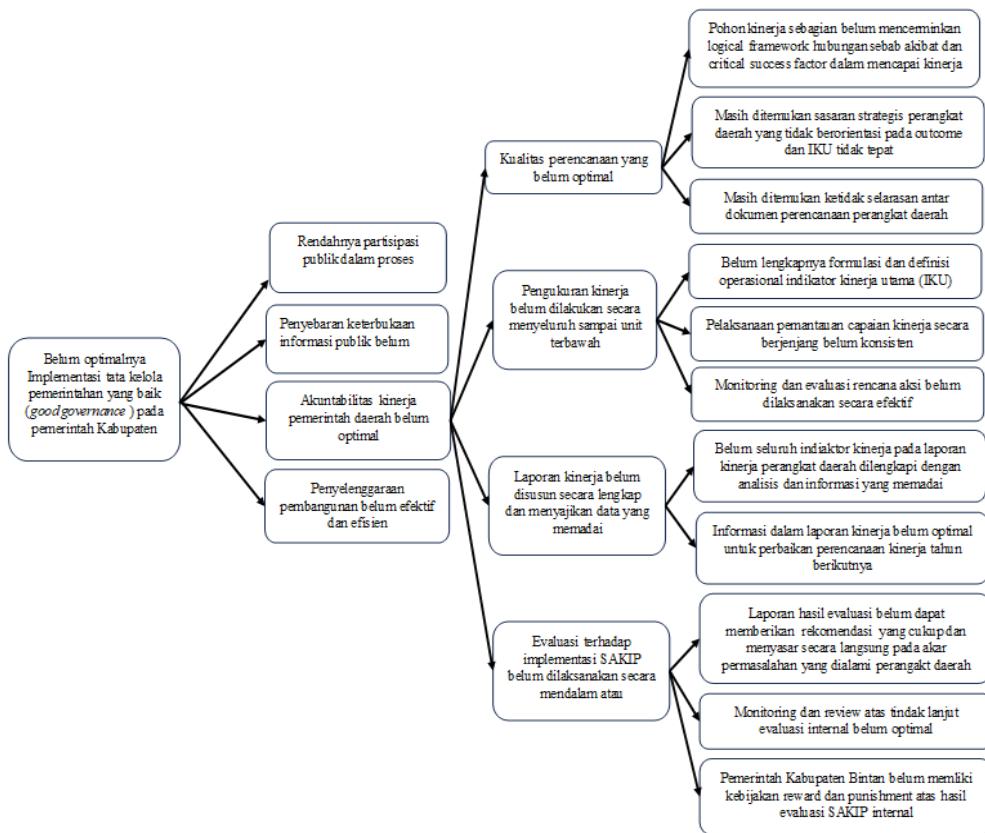


Figure 1. Problem Tree of Policy Paper Writing

Source: Processed Data 2025

3. Research Methodology

This Policy Paper uses a qualitative research method. According to Wardhana and Tauran (2025) qualitative research aims to explore more deeply and understand the meanings of individuals or groups related to social issues. The qualitative research methodology is used to analyze and describe the phenomena or objects of a study through social interaction, and the perceptions of individuals and groups. Subjects in qualitative methods are commonly referred to as informants or sources, who are individuals providing information related to the data and details needed by the author. The selection of informants is carried out using the purposive sampling method. Purposive sampling is a method that selects samples based on desired criteria and certain considerations (Azzahra, Yuliansyah, & Nauli, 2021). The selected informants are those who have expertise and knowledge in the field of SAKIP, particularly officials or staff from regional apparatus organizations who are responsible for performance planning, performance measurement, performance reporting, and internal accountability evaluation. The informants consist of 4 individuals: 1) Two Junior Planners from the Regional Planning and Research and Innovation Agency. 2) One Junior Planner from the Regional Secretariat, Organizational Affairs Section. 3) One Auditor from the Regional Inspectorate. Data sources include primary data from interviews with several informants and secondary data obtained from relevant documents. These data are analyzed descriptively in a qualitative manner. To ensure data validity, source and document triangulation is used, which involves comparing information obtained through interviews from various informants with relevant official documents, such as SAKIP reports, RPJMD, and LKjIP, among others, to test the validity and consistency of the data.

4. Results and Discussion

The AKIP evaluation is a structured analysis process to assess, identify attributes and issues, provide appreciation for achievements, and formulate solutions to improve accountability and performance of government agencies. The SAKIP evaluation in Bintan Regency is an implementation of the RPJMD

for the period of 2021-2025. Based on the Minister of Administrative and Bureaucratic Reform Regulation (Permenpan RB) No. 88 of 2021 concerning the Evaluation of Government Agency Performance Accountability, it states that the SAKIP assessment involves 4 variables: Components, Sub-Components, and Criteria. The SAKIP assessment components include Performance Planning, Performance Measurement, Reporting, and Performance Evaluation (BPK, 2021a). The conditions for these three components can be explained as follows:

4.1 Quality of Planning That Has Not Yet Reached Optimal

The following is a graph of the AKIP evaluation results for Bintan Regency from 2021 to 2024:

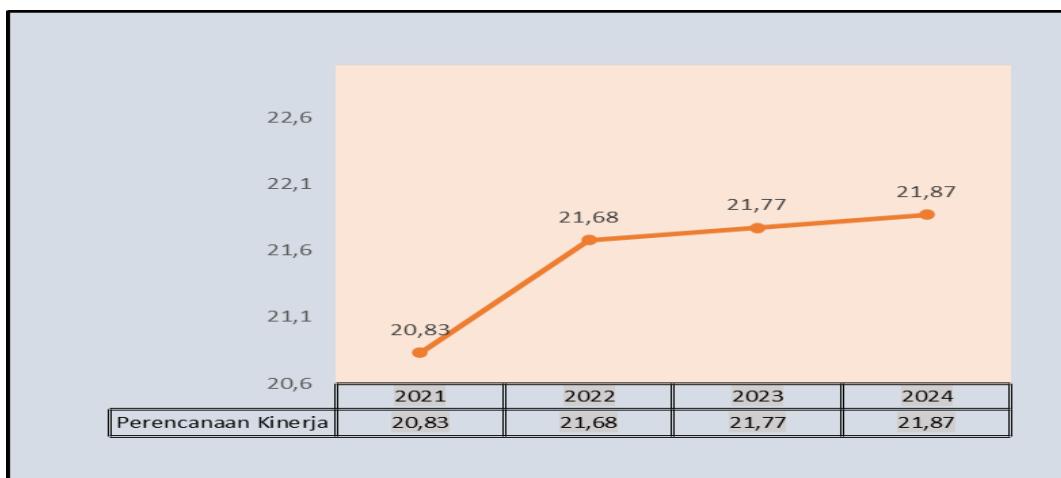


Figure 2. Graph of AKIP Evaluation Results for the Performance Planning Component in 2021-2024

Source: Organization Section of the Regional Secretariat, 2025

The graph above shows that the performance planning component's score has generally increased, though not significantly. The evaluation result at the end of the RPJMD period, in 2024, was 21.87. This result represents 72.90% of the maximum score for performance planning, which is 30. Therefore, there is still a gap of 8.13 points or 27.1% to achieve the maximum score. This indicates that the Bintan Regency Government has developed a performance planning document as outlined in the Bintan RPJMD for 2021-2026, which is then elaborated in the Strategic Plan, Performance Agreement, Regional Apparatus Work Plans, and work plans, both at the regional government and agency levels. The action plans developed to ensure that every budget and activity supports performance achievement still face obstacles in reaching the maximum score, as follows:

4.1.1 Performance Trees of Some Regional Apparatus Do Not Reflect the Logical Framework of Cause-and-Effect Relationships and Critical Success Factors in Achieving Performance

According to Permenpan-RB No. 89 of 2021, the concept of the performance tree adopts the logical model, which is a system showing the logical relations of a transformation process from input to output to achieve the outcome/result. The logic model aims to provide a clear flow of how a program links the planned program with the expected results (Marsus, 2022). Critical success factors are key and critical aspects that influence the realization of performance (BPK, 2021b). The preparation of performance trees in the regional apparatus in Bintan Regency is still linked to the existing organizational structure or duties and functions, as well as the nomenclature of programs/activities. Some regional apparatus organizations still have strategic objectives that are not outcome-oriented and have not effectively developed key performance indicators.

4.1.2 Strategic Objectives of Regional Apparatus That Are Not Outcome-Oriented and Inaccurate Key Performance Indicators (KPI)

The formulation of strategic objectives for regional apparatus is the result of alignment with the strategic objectives of the RPJMD, which have been translated into strategies and programs of the regional apparatus. Subsequently, performance indicators for the strategic objectives of regional apparatus are developed by referring to the goals and objectives of the RPJMD. Performance indicators must reflect

the success of the performance of an activity, program, or objective in terms of output, outcome, impact, and be measurable as well as meet the SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound)

4.1.3 Misalignment Between Planning Documents of Regional Apparatus

The preparation of the three planning documents, namely the strategic plan (renstra), performance agreement, and key performance indicators (IKU), must be done in a coordinated, consistent, and sustainable manner to support the achievement of accountability and the effectiveness of program implementation. A performance agreement is a document that contains the assignment from the leadership of a lower-level agency to carry out programs/activities along with the agreed-upon performance indicators (Sinaepon, Sabijono, & Kalalo, 2022). Misalignment between the planning documents of regional apparatus is still found in several agencies in Bintan Regency.

4.2 Performance Measurement Has Not Been Conducted Comprehensively to the Lowest Units

Performance measurement on a periodic basis for the realization of performance and action plans has been implemented, and the formulation guidelines for calculating the Key Performance Indicators (IKU) have been prepared by all regional apparatus, but there are still several obstacles, including:

1. Incomplete Formulation and Operational Definitions of Key Performance Indicators (KPI)

Key Performance Indicators (KPI) are benchmarks for the success in achieving the goals and strategic objectives of an organization/regional apparatus, measured based on clear formulations and accompanied by operational definitions that specifically describe the meaning of the indicators, so as not to cause multiple interpretations. Each indicator must be supplemented with the appropriate and measurable calculation methods or formulas used to objectively assess the level of achievement of the goals and strategic objectives of the organization/regional apparatus. Some regional apparatus organizations have not yet completed these formulations and operational definitions.

2. Implementation of Performance Monitoring at Various Levels Has Not Been Consistent

The implementation of monitoring has not been carried out consistently across all work units and is often only done as an administrative requirement, without the commitment to ensure quality and sustainability of performance. Responsibility for this monitoring is generally fully entrusted to the unit or section responsible for planning, without active involvement from the leadership of the relevant unit. In addition, supporting data needed for the monitoring and evaluation process have not been prepared or presented comprehensively and in accordance with the needs, thus hindering the overall effectiveness of the performance measurement process.

3. Monitoring and Evaluation of Action Plans Have Not Been Effectively Implemented

Monitoring and evaluation of programs, activities, and sub-activities have been carried out periodically every quarter, but have not been effective. The results of monitoring and evaluation have not been followed up, either in the form of program improvements or strategic decision-making. Corrective action plans are either not reported systematically or not reported at all.

4.3 Performance Reports Have Not Been Prepared Comprehensively and Do Not Present Sufficient Data

The Bintan Regency Government has prepared performance reports at both the regional government and regional apparatus levels. These reports present the realization of the agreed-upon performance. However, there are still several areas that require improvement, including:

1. Not All Performance Indicators in Regional Apparatus Performance Reports Are Accompanied by Adequate Analysis and Information

This is reflected in the comparison of performance realization with previous years, analysis of successes and failures, programs and activities supporting achievement, and comparisons of achievements with regional and national targets (if any), which causes the performance report to become less informative and unable to provide a comprehensive picture of the effectiveness and efficiency of program and activity implementation. In addition, the report becomes less useful as a tool for evaluation and decision-making in future planning. Without comprehensive analysis, it is difficult to identify areas that need

improvement or potential for enhancement, so the process of improving the quality of performance in regional apparatus cannot proceed optimally.

2. Information in the Performance Report Is Not Optimized for Performance Planning Improvement in the Following Year

This is reflected in the discovery of performance targets that are lower than the achievements in the previous year, without clear explanations. This condition indicates that the performance evaluation process has not been fully utilized to encourage improvements in achievements or to maintain good performance.

4.4 Evaluation of the Implementation of SAKIP Has Not Been Conducted in a Thorough or Comprehensive Manner

The Bintan Regency Inspectorate has conducted an evaluation of the implementation of SAKIP across all Regional Apparatus, but there are still several issues that need attention, including:

1. Evaluation Reports Do Not Provide Sufficient Recommendations and Do Not Directly Address the Root Problems Experienced by Regional Apparatus

The evaluation reports have not presented sufficient recommendations and do not directly target the problems faced by regional apparatus in implementing SAKIP, especially in the sub-components of quality and utilization. The recommendations given tend to be general and have not been accompanied by in-depth analysis of the root causes of the low quality of planning, implementation, measurement, and reporting of performance. As a result, regional apparatus struggle to formulate specific, measurable, and contextually appropriate improvement steps.

2. Monitoring and Review of Internal Evaluation Follow-Up Has Not Been Optimal

This is evidenced by the absence of a systematic mechanism to monitor the progress of follow-up actions, lack of periodic reporting related to the implementation of recommendations, and the absence of a follow-up evaluation forum to assess the effectiveness of the corrective actions taken. Some follow-up actions have even been carried out only administratively, without any real changes in the process or performance quality.

3. The Bintan Regency Government Does Not Have a Reward and Punishment Policy Based on Internal SAKIP Evaluation Results

The lack of a policy regulating the granting of rewards (reward) and sanctions (punishment) based on the achievements or non-compliance with SAKIP implementation has resulted in evaluation outcomes not having a significant impact on improving the performance of regional apparatus. Without rewards for well-performing regional apparatus and sanctions for those who do not show improvements, motivation to enhance the quality of planning, implementation, and performance reporting becomes difficult to increase. As a result, SAKIP implementation remains stagnant and tends to be limited to fulfilling administrative obligations, rather than serving as a performance management tool that promotes effectiveness and efficiency in governance.

4.5 Policy Alternatives

4.5.1 Policy Analysis

In analyzing the policy, the author uses the SWOT analysis approach. SWOT is a strategic planning method used to evaluate four main aspects within an organization, namely Strengths, Weaknesses, Opportunities, and Threats, which affect an organization, project, or business plan (Hakim, 2023). This method is considered one of the effective analysis tools in formulating more directed and sustainable development strategies. In relation to the suboptimal implementation of good governance in the Bintan Regency Government, particularly the suboptimal performance accountability of the regional government, SWOT analysis can help identify potential, challenges, and opportunities as follows:

1. Strengths

- a. Strong commitment from the regional head is demonstrated through policies such as setting the achievement of SAKIP scores as one of the targets in the RPJMD.*
- b. There is an organizational structure and work unit responsible for planning and performance that has been formed (SOTK) and established through the regent's regulation.*

- c. Performance planning and reporting documents are available, showing the foundation for implementing SAKIP administratively.
- d. The business process in implementing SAKIP has been formed, including the SOP for preparing LKjIP and SOP for data collection.

2. Weaknesses

- a. Lack of commitment at the regional apparatus head level, reflected in insufficient understanding of SAKIP, delayed preparation, and failure to follow up on evaluation reviews.
- b. Monitoring follow-up actions from evaluation results is not optimal, so evaluation recommendations are not fully implemented.
- c. The absence of a reward and punishment policy, leading to low motivation for improving performance.
- d. Evaluation recommendations have not addressed the root problems, especially regarding the quality and utilization of performance information.
- e. The SAKIP team at the regional government level has not been formed.

3. Opportunities

- a. Regulatory support from both central and regional governments.
- b. Advancements in information technology can be utilized to build a more integrated and accurate performance monitoring and reporting system.
- c. Increased attention to strengthening accountability in governance opens opportunities for support in coaching and training.
- d. Availability of e-SAKIP to improve performance accountability through the use of an integrated and digital-based information system.

4. *Threats*

- a. The limited number of human resources who fully understand the substance of SAKIP, particularly in terms of analysis and utilization of performance data.
- b. A work culture still oriented toward administrative outputs, rather than outcomes or development results measured through performance indicators.
- c. The risk of changes in officials or staff rotations without adequate training, which may decrease the continuity of SAKIP implementation.
- d. Budget constraints for coaching, training, and the development of the SAKIP system, which slows down the improvement process.

The results of the SWOT analysis indicate several strategies that can be implemented to improve accountability in the Bintan Regency Government as follows:

1. Formulating policies in the form of a Regent's Regulation or technical guidelines on the Implementation of SAKIP, which includes procedures for setting performance indicators for the goals and strategic objectives of the Regional Apparatus, also explaining alignment between performance planning documents such as the strategic plan (renstra), KPI, and performance agreements.
2. Fully utilizing the e-SAKIP application in an integrated manner, from performance planning to performance measurement.
3. Improving the competencies of employees, particularly those managing regional apparatus planning, through technical guidance in organizational performance management.
4. Formulating a policy in the form of a Regent's Regulation on rewards and punishments for work units and individual employees.
5. Establishing a SAKIP team at the district level through the Regent's Decree to strengthen cross-OPD coordination and optimize the mentoring, assistance, monitoring, and evaluation functions of SAKIP implementation at the regional apparatus level.

4.5.2 Policy Alternatives

Based on the above policy analysis, the author proposes several policy alternatives for policymakers as guidelines to improve accountability in the Bintan Regency Government. These policy alternatives will

be selected by considering six components according to William N. Dunn's theory: effectiveness, efficiency, responsiveness, adequacy, equity, and appropriateness (Mandarlangi, Kurnia, & Alamsyah, 2024). Data analysis is carried out using a needs assessment approach by assigning rankings and scores on a scale of 1 to 10, based on the urgency and priority of needs. This evaluation process is applied to select the best policy from the five available policy alternatives, as presented in Table 1.3 below:

Table 3. Policy Scoring

No	Criteria	Effectiveness	Efficiency	Responsiveness	Adequacy	Equity	Accuracy	Total
1	Formulating a policy in the form of a Regent's Regulation or technical guidelines on the Implementation of SAKIP, which includes procedures for setting performance indicators, goals, and strategic objectives of Regional Apparatus, and also explains the alignment between performance planning documents such as the strategic plan (renstra), KPI, and performance agreements.	8	8	8	8	8	8	48
2	Fully utilize the e-SAKIP application in an integrated manner, from performance planning to performance measurement	7	8	8	8	7	7	45

No	Criteria	Effectiveness	Efficiency	Responsiveness	Adequacy	Equity	Accuracy	Total
3	Improve the competence of employees, especially those managing the planning of regional government organizations, through technical guidance on organizational performance management	8	8	8	7	7	7	45
4	Develop policies in the form of a regent regulation regarding the provision of rewards and punishments to work units or individual employees.	8	8	7	8	7	8	46
5	Establish a Kabupaten-level SAKIP Team through a Regent's Decree to strengthen coordination across OPDs and optimize the functions of assistance, monitoring, and evaluation of SAKIP implementation at regional government offices	8	8	7	8	7	7	45

Source: Processed Data, 2025

Based on the scoring table of the eight policy alternatives above, the author chose the first policy alternative, which is the formulation of a policy in the form of a Regent's Regulation or technical

guidelines on the Implementation Guidelines of SAKIP, concerning the procedures for determining performance indicators, objectives, and strategic targets of Regional Government Organizations. This policy also explains the alignment between the performance planning documents, namely the strategic plan (Renstra), Key Performance Indicators (IKU), and Performance Agreements. This policy builds an integrated performance system oriented towards results and serves as the legal basis and reference for determining indicators and ensuring the alignment of performance documents.

5. Conclusion

5.1 Conclusion

Based on the discussion above, the author concludes that there are four main problems causing the performance accountability of the Bintan Regency local government to be not yet optimal, namely:

1. The quality of performance planning has not been optimal.
2. Performance measurement has not been conducted comprehensively down to the lowest organizational units.
3. Performance reports have not been prepared in a complete manner and do not yet present adequate data.
4. Evaluation of the implementation of SAKIP has not been carried out in a thorough or comprehensive manner.

5.2 Recommendations

From the various proposed policy alternatives, the author recommends the formulation of a policy in the form of a Regent Regulation or technical guidelines on the implementation of the Government Institution Performance Accountability System (SAKIP) as an effort to address the suboptimal performance accountability of the Bintan Regency local government. These guidelines should include procedures for establishing performance indicators, objectives, and strategic targets of Regional Government Organizations, as well as regulating the alignment among performance planning documents, namely the Strategic Plan (Renstra), Key Performance Indicators (IKU), and Performance Agreements. This recommendation is expected to contribute to strengthening governance studies, particularly in encouraging improved performance accountability in the public sector. By offering an integrated regulatory- and technical-guideline-based approach, this policy is not only relevant in the context of Bintan Regency but also has high potential to be replicated and serve as a reference for other regions facing similar challenges in realizing good governance.

Limitations and Future Studies

The preparation of this policy paper has several limitations that may affect the results and conclusions presented. The main limitation lies in the collection of primary data through interviews. Although efforts were made to maintain objectivity, interview results inevitably contain elements of subjectivity from informants, which may influence data interpretation.

Acknowledgements

The author would like to express sincere gratitude to all parties who have provided support and assistance, enabling this policy paper to be completed successfully.

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