

Original Article

Analysis of the Implementation of Good Governance Principles in the Framework of Accelerating Bureaucratic Reform in the Gayo Lues Regency Government

Subdi Yarman^{1✉}, Muhammad Bin Abu Bakar², Rulinawaty³

¹Magister of public administration science University Terbuka,

²University Malikussalaeh,

³University Terbuka

Correspondence Author: Syarmansubdi@gmail.com✉

Abstract:

The acceleration of bureaucratic reform of the Gayo Lues government wants fundamental changes in the implementation of a more transparent government that can be analysed through the application of good governance. The purpose of this study is to determine the results of the analysis of the application of good governance principles in the provision of bureaucratic services in the Gayo Lues Regency Government. This research method uses a qualitative-descriptive approach. Data collection techniques by means of field observation, interviews and relevant literature studies. The analysis carried out, this study concluded that; first, the application of good governance principles such as public participation, transparency and accountability in the implementation of the Gayo Lues Regency Government, in general, has been implemented well, tends to be formalistic and administrative, has not fully focused on achieving the targets of bureaucratic reform itself. The application of good governance principles in public services is still carried out partially and has not been integrated, so it has not leveraged improvements and services. In addition, the planning for the development of apparatus competencies has not been carried out comprehensively, there has been no talent mapping as a basis for placing employees in a position. The implementation of good governance principles has had a less significant impact on development and community welfare. Gayo Lues Regency has not been able to get out of more substantive problems such as poverty, slow economic empowerment of the community, low quality of education, low level of public health, and low development of human resources. The problems faced by the Gayo Lues Regency government in implementing the principles of good governance in public services are very complex and involve many dimensions. Efforts to improve the performance of the apparatus and services require holistic government intervention and of course public support is also very important. This problem is the most urgent and must be resolved immediately.

Keywords: *Good Governance, Bureaucratic Reform, Development; Gayo Lues Regency*



<https://jurnal.usk.ac.id/riwayat>

Introduction

Bureaucratic reform has become a crucial agenda in efforts to improve the quality of governance. The paradigm shift from a centralized government to decentralization and regional autonomy has opened up opportunities as well as challenges for local governments to realize better governance (good governance), efficiency, and public service-oriented. However, after more than two decades of reform, the implementation of bureaucratic reform in various regions in Indonesia still faces various complex obstacles and challenges. One of the main challenges in bureaucratic reform in local government is resistance to change. Regional bureaucracy is often still trapped in old practices that are not transparent, not accountable, and tend to be corrupt ([Thamrin, M, et al 2021](#)).

These habits are deeply rooted in the existing organizational and bureaucratic culture. In addition, the lack of competence and capability of local government officials is also a serious obstacle in the implementation of bureaucratic reform in local government. Local political factors cannot be ignored, and are often a barrier to the implementation of bureaucratic reform. This means that unstable political dynamics, political intervention in bureaucratic decision-making, and the existence of certain personal or group interests often hinder the implementation of reform. As a result, various planned reform programs cannot run optimally, or even experience total failure. In the midst of the challenges of globalization and the demands of society, good governance with the application of good governance principles is the key to accelerating the process of bureaucratic reform and sustainable development. In the context of regional government administration, the application of good governance principles, which include transparency, accountability, participation, the rule of law, and responsiveness, is seen as an approach that can accelerate and sharpen the process of bureaucratic reform and encourage inclusive development free from corruption, collusion and nepotism. Therefore, bureaucratic reform at the regional level requires strong commitment and leadership from the government. The statement above is in line with the views of ([Sholihah 2023](#)).

One of the regions that is trying to implement the principles of good governance in order to accelerate bureaucratic reform is the Gayo Lues Regency Government. The Gayo Lues Regency Government, as one of the relatively new autonomous regions in Aceh Province, is an interesting example in this context. Formed in 2002 based on Law Number 4 of 2002 concerning the Establishment of Aceh Singkil Regency, Gayo Lues Regency and Southwest Aceh Regency, Gayo Lues faces a tough task in building an effective and efficient government system from scratch. The geographical characteristics of Gayo Lues in the form of a plateau with limited access, as well as the socio-economic conditions of the community that still need to be improved, make bureaucratic reform an urgent need as well as a major challenge.

Gayo Lues, nicknamed the "Land of a Thousand Hills", has an area of around 5,719.67 km² with a topography dominated by hills and mountains (BPS, 2023). This geographical condition not only affects accessibility and infrastructure development patterns, but also has a significant impact on the dynamics of bureaucracy and public services. The isolation of several regions causes disparities in the provision of public

services and the implementation of central and regional government programs. Meanwhile, in the context of bureaucracy, the Government Agency Performance Report (LKJIP), 2023, stated that Gayo Lues Regency still faces various classic problems that are generally found in new regions, such as: (1) Limited competent and professional human resources in the bureaucracy; (2) Organizational structures that are not yet fully efficient and often overlap in carrying out tasks and functions; (3) Bureaucratic work culture that still tends to be hierarchical, rigid, and oriented towards procedures rather than results; (4) Limited infrastructure and supporting technology for the modernization of public services and Low levels of community participation in the development planning and supervision process (LKJIP Gayo Regency, 2023). In addition, the characteristics of the Gayo Lues community who still strongly uphold traditional values and customs also need to be considered in designing a strategy to accelerate bureaucratic reform for development in the Gayo land.

Although this Regency is faced with various challenges in implementing the principles of good governance. Initial efforts have also been made by the Gayo Lues Regency Government to improve governance, namely the implementation of e-government to improve the efficiency of public services, increasing the capacity of the apparatus through training and education, and the establishment of community participation forums. Gayo Lues Regent Regulation. No. 2/2022). However, the effectiveness of these efforts needs to be studied further, especially in the context of accelerating bureaucratic reform. Therefore, a comprehensive study is needed to analyse how the principles of good governance can be applied effectively in accelerating bureaucratic reform in Gayo Lues Regency. This study will not only look at the technical aspects of the implementation of good governance, but also consider contextual factors such as the geographical, socio-cultural, and economic characteristics of Gayo Lues. Siregar, et al. (2024). Based on the statement above, this research becomes urgent and interesting to do. The application of the principles of good governance is expected to transform the bureaucracy in Gayo Lues Regency to be more dynamic, innovative, and oriented towards the public interest. Transparency, for example, can encourage openness of information and decision-making processes, which in turn can increase public trust in the government. Accountability can ensure that every bureaucratic policy and action can be accounted for, both administratively, legally, and politically.

Public participation can enrich input in the planning and implementation process of development, as well as become a control mechanism for government performance. This research is expected to provide significant contributions, both theoretically and practically, in efforts to accelerate bureaucratic reform through the application of good governance principles in Gayo Lues Regency in line with the implementation of: Regulation of the Minister of PAN-RB No. 25/2020, Regulation of the Gayo Lues Regent Number 17 of 2023). The results of this study will not only be beneficial for Gayo Lues Regency, but can also be a best practice for other regions in Indonesia that have similar characteristics in efforts to improve the quality of regional governance.s

Methods

This research was conducted at the Gayo Lues Regency Regent's Office with the following considerations: based on a preliminary study conducted by the author, the application of good governance principles in accelerating bureaucratic reform in Gayo Lues Regency has not been optimal. The type of research is qualitative, namely providing an overview of the problem being studied, concerning the analysis of government apparatus in implementing the principles of good governance in accelerating bureaucratic reform in Gayo Lues Regency.

The author uses a qualitative approach, which is a research method that aims to gain an understanding of reality or events through an inductive thinking process. This research is studied through a descriptive method of analysing and describing the actual problems studied using sentences so that the author finds answers to related problems. The reason researchers use this approach is because this research is able to provide a comprehensive and clear picture of one situation with another social situation or from a certain time to another time, or can find patterns of relationships between certain aspects and other aspects, and can find hypotheses, theories and approaches that can be used to obtain an in-depth picture of the application of good governance principles in accelerating bureaucratic reform in Gayo Lues Regency. Kasmad & Siti, (2023). The targets of this study were the Regent, Regional Secretary, Staff/Employees, and the local community. The research targets who then became informants were interviewed, or interviewed and given questionnaires. Researchers used field research using qualitative research data. Miles (1994) stated that qualitative research is usually always in the form of words and not numbers. The main research covers several fields in science, for example, psychology, sociology and public administration. Miles (1994:6) also mentioned that the nature of qualitative research is continuous contact with life situations, whether shallow or deep towards individuals, groups or organizations. Qualitative research, namely research conducted in natural conditions that go directly to the data source and researchers are key instruments and are descriptive. Qualitative research emphasizes more on the process and meaning (data behind what is observed). Qualitative research is research that does not yet have a problem, or a clear desire, but can directly enter the field/object of research ([Sugiyono 2017](#)).

After entering the initial research object, qualitative researchers will see everything in that place, it is still general. Only when in the second stage of the research process which is called the reduction/focus stage, the researcher will choose which data is interesting, important, useful, and new. Furthermore, it is grouped into various categories that are determined as the focus of the research. The next stage or the third stage in qualitative research is the selection stage. At this stage, the researcher describes the focus in more detail. Then the researcher conducts an in-depth analysis of the data and information obtained, then the researcher can find a theme by constructing the data obtained into new knowledge, hypothesis or science. The types of data used in this study are literature and field data. Literature related to the theories needed by researchers as a comparison. While the field is to find the data needed by researchers to be poured out. So the type of research that the author uses is a qualitative approach, a descriptive data study in the form of written or spoken

words. There are two data sources used in this study, namely: (1) Primary data sources are "the main source, obtained through words (interviews) and actions from observation sources (seeing, hearing and asking) which are carried out consciously, in a directed manner, and with the aim of obtaining the necessary information. Secondary data sources are "additional data sources obtained by researchers through written sources, documentation, photos, and statistical data to support the success of a study ([Moleong, 2014](#)).

Data obtained in the field will be collected by utilizing several data collection techniques commonly used in qualitative research. The data collection techniques used in this study are:

- 1) Observations conducted in a non-participatory manner, namely the researcher is not involved and is only an independent observer, where the research only observes and is not involved in the work unit in Gayo Lues Regency ([Sugiyono 2017](#)) said that the object of research in qualitative research that is observed is called a social situation and consists of three components, namely: (a) Place, a place where interaction in a social situation is taking place; (b) Actor, a perpetrator or person who is playing a certain role; (c) Activities, activities carried out by the actor in the ongoing social situation.
- 2) Interviews, in this study the in-depth interview method (In Depth Interview) is one of the techniques used to collect data and information. The use of this method is based on two reasons, first with interviews, researchers can explore not only what is hidden deep within the research subject. Second, what is asked to the informant can include things that are cross-time, related to the past, present, and also the future.
- 3) Documentation Review, namely the collection of secondary data to obtain data that supports this research, documents regarding various policies that have been implemented.

Informants in qualitative research are research informants who understand information about the research object. The selected informants must have criteria so that the information obtained is useful for the research being conducted. There are criteria for determining research informants as stated by experts. Informants must have several criteria that must be considered, namely: (1) Informants who are intensively integrated with an activity or field of activity that is the target or concern of the research and this is usually marked by the ability to provide information outside the head about something that is asked; (2) Informants are still fully bound and active in the environment and activities that are the target of the research; (3) Informants have enough time and opportunity to be asked for information; (4) Informants who in providing information do not tend to be processed or packaged in advance and they are still relatively naive in providing information ([Moleong, 2014](#)).

In accordance with the type of research, namely qualitative, after the data is collected, the next process is to simplify the data obtained into a form that is easy to read and understand as an effort to find answers. The data analysis technique used by the author is the interactive model introduced by Milles and Huberman (2014:3) which has the following levels:

- 1) Data Reduction. Data reduction is the first component in the analysis which is the process of selecting, categorizing, simplifying, and abstracting data from field notes. This process continues throughout the research. All data obtained in the field are collected, then made into a description, the data is then reduced and the main points are selected according to the research categorization, namely those related to the application of good governance principles in accelerating bureaucratic reform in Gayo Lues Regency.
- 2) Data Display. In presenting data, researchers collect structured information that provides a basis for researchers to conduct a discussion and combine structured information, so that it is easy to observe what is happening. Furthermore, determining the correct conclusion.
- 3) Drawing conclusions / Data Verification. Drawing conclusions is an activity from a complete configuration. Conclusions are also diversified by researchers during the research. A review of field notes to observe the application related to the application of good governance principles in accelerating bureaucratic reform in Gayo Lues Regency.

Results

General description of the research area, namely the acceleration of bureaucratic reform in Gayo Lues and the discussion chapter on the application of good governance principles in the Gayo Lues Regency government. This discussion is important because it will provide basic information to the end for researchers and can also understand the research flow that is interrelated between chapters and sub-chapters. As data support, the discussion will begin with a brief description of the history of the Gayo tribe, a description of the Gayo people during colonialism until now. Furthermore, it will explain the arena and context of the research area, namely Gayo Lues Regency related to geographical conditions, administrative areas, demographic conditions, aspects of regional autonomy and governance.

Gayo is an ancient Acehnese language adopted from Sanskrit. Gayo means mountain in the local language. Gayo is often interpreted as a wide mountain or a wide mountain range located in a cluster of hills. While the people who inhabit the area are often called the Gayo Tribe. Most of the Gayo tribe live in several Regency areas, namely; Central Aceh Regency, Bener Meriah, Gayo Lues, Blang Kejeren, East Aceh such as Serbejadi, Peunaron and Simpang Jernih and also in the Southeast Aceh Regency area in Aceh Province. The Gayo tribe is also divided into three groups according to their area of origin, namely the Gayo Laut community who inhabit the Central Aceh and Bener Meriah areas, the Gayo Lues who inhabit the Gayo Lues and Southeast Aceh areas, and the Gayo Blang who inhabit some sub-districts in Aceh Tamiang. The history of the Gayo tribe's civilization is estimated to have first appeared in Malay literature in the Hikayat Raja-Raja Pasai. The tale contains stories of the kings of Aceh from 1205 to 1400. Therefore, the Gayo tribe is also mentioned in other Malay literature that is almost close to the civilization of the Aceh kingdom. Because the descendant of Reje Linge, Meurah Johan Syah later became the founder of the Aceh Darussalam Kingdom and became the first sultan to be titled Sultan Alaidin Johan Syah (1205 AD). From the descendants of the kingdom of Sultan Alaidin Johan Syah, it was then that a great kingdom was born, namely the Aceh

Darussalam Kingdom under the leadership of Sultan Iskandar Muda in the 17th century (Abdul Gani, 2018; Wibowo and Faisal, 2014). It is also mentioned in other literature that the Gayo people have known and even been part of the Aceh Sultanate family at that time ([Jones, 1991](#))

Another opinion also states that the Gayo tribe originated from the Old Malays who came from Sumatra in the first wave and settled on the East Coast of Aceh with a settlement center between the estuaries of the Jambu Aye River, the Perlak River and the Tamiang River. Then it developed along the rivers to Serbejadi, Linge and Gayo Lues. Factually, in the theory of cultural anthropology, the initial domicile of the population was on the coast of the sea and rivers, then spread to the interior through rivers (Sukiman, 2020). This history is also reinforced by Mahmud Ibrahim who said that the Perlak population who came from the Old Malays moved to Sumamah, then to Serbajadi, Lingga, Nosar and Isaq via the Penarun River Sukiman, (2020). The latest archaeological research conducted by Ketut Wiradnyana and Taufiqurahman Setiawan (2011) in Central Aceh also provides a more detailed explanation of the indigenous Gayo people as the first inhabitants of Aceh province. The research conducted concluded that Aceh Province was first inhabited by immigrants who brought Hoeben culture from the Mesolithic period around 1580 BC. From the study, it was concluded that the immigrant community living in Gayo were the ancestors of the entire Gayo community and were indicated as the ancestors of the Acehnese ethnic group, and some of the Batak ethnic group in North Sumatra. This is evidenced by the discovery of life tools produced such as stone artifacts, square axes, mortars, stone arrowheads, drills, shell artifacts, fang artifacts, red polished girahs, ceramics, rattan weaving and other tools. In addition, from these findings, it is clear that the identity of the ancestors of the Gayo tribe is the old Malay who is highly civilized and can create tools for everyday life ([Arfiansyah, 2020](#)).

Application of the Principle of Participation in the Gayo Lues Regency Government. The principle of participation speaks of the involvement of actors within the framework of good governance. The principle of participation mandates the involvement of all actors, namely the government, the private sector and the community in formulating policies and development agendas. It is important to ensure that development policies and agendas are in accordance with the demands and needs of the community, the development of the business world and the government's ability to meet public demands. It should be understood that in assessing the implementation of the principle of good governance, there are a number of assessment indicators that can measure the implementation of the principle of participation, the first is the opportunity for involvement. Community Second, the existence of a communication forum as a means of public participation. Third, community involvement in overseeing the running of government. Related to the first indicator regarding opportunities for community involvement, this can be proven by formal legal regulations that guarantee community involvement. The existence of laws and regulations, this guarantees and protects the rights of the community to be involved in the formulation of policies and development agendas. The principle of participation applied by the Gayo Lues Regency government in the process of implementing good governance is to have a communication forum as a

place for the community to be involved in the process of formulating policies and development agendas. The existing communication forums are in the form of SKPD forums and Regional Development Planning Deliberations. The existing communication forums are a real form of the government's good will to involve the community in the formulation of policies and development agendas.

The results of interviews conducted with informants H. Jata, SE., MM (Gayo Lues Regency Secretariat) related to the first indicator: Related to the principle of community participation in the development process in the Gayo Lues area, the local government has had communication forums such as SKPD and Regional MUSRENBANG. The purpose of the MUSRENBANG is to agree on each regional government program agenda so that it is in line with the province and the center. In addition, the MUSRENBANG forum to produce sustainable, tiered, and targeted development planning, of course also involves public participation. There are three focuses of discussion in the MUSRENBANG, namely around regional priority targets, programs in the Gayo Lues RKPD and the use of the APBK budget. Usually this MUSRENBANG is attended by elements of the Gayo Lues Regency regional apparatus, DPRK elements, FORKOPIMDA elements, provincial BAPPEDA elements, religious and community leaders, universities, community and religious organizations and invitees "(Interview results, January 15, 2024). Based on information and field data from researchers, the Gayo Lues Regency Government held the RKPK MUSRENBANG at the Regent's PENDOPO Hall in 2023 with the theme "Improving the Quality of Product Competitiveness, Productivity of Superior Commodities and Improving Public Services and Making the Election a Success".

The Acting Regent appealed that the MUSRENBANG meeting forum could be a forum for aspirations for Gayo Lues development. In the MUSRENBANG, every voice must be heard, both from the village, sub-district and every local government agency. Every priority program selection must be based on strategic issues in the Regency. Therefore, stakeholders are expected to actively voice their thoughts during the forum in order to create pro-people programs and decisions. This activity is actually also to create benefits for the Gayo Lues community. This MUSRENBANG is not only carried out at the Regency level, but also at the Sub-district to village (kampung) levels. The MUSRENBANG forum usually consists of several elements including elements of the Gayo Lues Regency regional apparatus, DPRK elements, FORKOPIMDA elements, provincial BAPPEDA elements, religious and community leaders, universities, community and religious organizations and invitees (Interview results, January 15, 2024). In addition, the principle of participation involving the public in the supervision of regional finances in Gayo Lues Regency is not fully implemented, because in regional financial supervision it is fully carried out by agencies that have the authority to carry out supervision, such as the Gayo Lues DPRK and implemented by the BPK. The Gayo Lues DPRK as a representation of the people's voice has the right to know the results of the examination of the Regional Financial Report carried out by the BPK. Public control of government administration is predominantly carried out in the form of complaints.

This form of complaint can also be input for the government to improve the performance and services provided by the government. This is because the complaint

mechanism has also been mandated in Law No. 14 of 2008 concerning Public Information Disclosure. The KIP Law has given the public the right to file complaints if the desired information cannot be provided or if they do not receive good service. In addition, there is also the People's Online Aspiration and Complaint Service (LAPOR!) which is available on the Gayo Lues Regency Government website. National Public Service Complaint Management System (SP4N) - People's Online Aspiration and Complaint Service (LAPOR) is also a service for conveying all aspirations and complaints from the public through several channels, namely the website www.lapor.go.id. This channel is also available on the dashboard of the Gayo Lues Regency Government website which can be used by the public to channel complaints about government performance. It is known that SP4N-LAPOR was formed to realize the "no wrong door policy" which guarantees the public's rights so that complaints from anywhere and of any type will be channeled to public service providers who are authorized to handle them. Of course, all of these applications are so that service providers can manage complaints from the public simply, accurately, quickly, completely, and well-coordinated. The existence of this complaint mechanism is important because it provides access for public participation in submitting complaints, so that it will guarantee that complaints submitted by the public can be followed up. With the existence of a complaint handling mechanism, at least the service is also fast. This pattern is used as the basis that the Gayo Lues Regency Government has implemented the principles of good governance according to its capacity.

The following are the results of an interview conducted with informant Muslim, SE., M.A.P (Assistant 1 of the Gayo Lues Regency Secretariat. Currently, the Gayo Lues Regency government has a Dumas (public complaint) service in the Gayo Lues Secretariat off-room. This program is a forum to accommodate various problems in development programs carried out by the government, starting from problems in villages, sub-districts to districts. Problems in villages and districts, both in the implementation of physical and non-physical development programs, can be reported to the Dumas Team with complete evidence and not Hoaxes, in addition there is also a complaint service, there is SP4N-LAPOR which guarantees the rights of the community so that complaints to the regional government can be managed properly "(Interview results, January 17, 2024). The Gayo Lues government continues to be committed to building clean, effective, and democratic governance by opening up space for public participation, the following are the results of interviews with informants in principle we will continue to be committed to carrying out what has been directed by the Regent and all his staff to build clean, effective, democratic, and trusted governance by building the principle of transparency and participation in bureaucracy. In this era of open information, presenting a state life order where the sovereignty of the people is placed in the highest position, we can no longer ignore public rights. We must give the public the opportunity to submit complaints when the service they receive does not meet their expectations or does not match what was promised by the service provider, namely the government" (Interview results, January 19, 2024).

Community involvement is also carried out through a complaint mechanism on various matters, especially in the implementation of government activities in the region. Complaints are made either via SMS, website or meeting with the regional head. On the other hand, related to various things done to involve the community, it is very common to find a number of problems, including those originating from the community itself, namely the community's capacity which is inadequate and even tends to be apathetic. In terms of community involvement in development planning, it is also constrained by the limited ability of the community to understand development issues in the region. The majority of the community only proposes physical programs and forgets non-physical development programs. So that the development programs that are run tend to come from the mandate holders in the Gayo Lues government. However, the Gayo Lues Government continues to ensure how the community gets adequate information about various government activities so that they then feel obliged to participate and support various development activities in the Gayo Lues area.

Implementation of Transparency Principles in Gayo Lues Regency Government

The next principle of good governance that is the focus of this study is the implementation of the principle of transparency. This principle talks about the openness and availability of public information and the conformity of policy and decision making in accordance with existing regulations. Public information in the Gayo Lues Regency Government is information that is produced, stored, managed, sent, received or related to the implementation of government in the Regency Government and other information related to the public interest. Conceptually, transparency is built on the basis of a free flow of information. The entire process of government performance, institutions and information needs to be accessible to interested parties. This principle can be measured by several indicators such as:

- a) Availability of accurate information and communication flows for the general public in relation to the performance and programs carried out by the Gayo Lues government
- b) Availability of information management units, public information services, public information facilities.
- c) Availability of information on public decision making and the implementation process regarding public budget management.

Regarding the information management unit, this unit is an important component in public information disclosure because in addition to managing information, this unit is also a mouthpiece for government information. Likewise, the principle of transparency in regional financial planning, every process of planning, budgeting, implementation, reporting, and budget evaluation so that the public can carry out social control and provide feedback. It is known that the principle of transparency has been implemented by the Gayo Lues Regency Government with the stipulation of Gayo Lues Regent Regulation No. 18 of 2020 concerning Guidelines for Managing Information and Documentation Services within the Gayo Lues Regency Government. The aim is to realize good, transparent, effective, efficient, and accountable governance. In addition, this effort is also to

improve the management and service of information and documentation of the Gayo Lues Regency Government to produce quality information and documentation services. Referring to these regulations, the Gayo Lues Government has published information related to public bodies, related to the activities and performance of public bodies, and regarding regional financial report information. One of the information available at all times related to the profile of public bodies within the Gayo Lues Regency Government, information about programs and activities carried out and the realization of activities that have been or are being carried out, information about Qanun, Regent's regulations, Regent's Decrees, and summary information on public financial reports.

Meanwhile, the mechanism and ecosystem for the implementation of goods and services procurement by the Gayo Lues government are also electronic-based or what is known as Electronic Procurement Services (LPSE). This LPSE work unit was formed to organize an electronic goods/services procurement service system and facilitate ULP/Procurement Officials in implementing goods/services procurement electronically.

The electronic procurement system application (SPSE) is an e-procurement application consisting of several modules including tender/selection/fast tender, non-tender (direct appointment and direct procurement), non-tender recording, self-management recording, emergency procurement recording, e-audit, and contract management for use by LPSE. The services and use of this application are of course developed with a spirit of efficiency so as to increase transparency and accountability, increase market access and healthy business competition, improve the procurement process, support the monitoring and audit process and meet the need for real-time information access in order to realize clean and good governance in the procurement of goods/services by the Gayo Lues government. Not only about regional budget information, the Gayo Lues Regency Government also publishes MUSRENANG activities which are one of the activities included in the realm of regional development planning. Although the publication of MUSRENBANG activities at the village, sub-district, and district levels is not detailed. However, in this case, transparency is still considered to have been implemented. Because the purpose of the publication is for the public to know the development planning activities carried out by the Gayo Luas Regency Government.

In terms of apparatus resources, the implementation of competency-based development for employees in the Gayo Lues Government environment also includes training. Monitoring and evaluation of the implementation of employee capacity development programs periodically, including through the preparation of reports on the implementation of competency development activities. In addition, the development of applications for monitoring the performance assessment of Regency government apparatus is already application-based, namely the ASN e-performance system. The aim is to facilitate stakeholders in monitoring and evaluating ASN performance massively and efficiently. This application was developed to facilitate the apparatus in inputting activities/work and making daily work reports (LKH). In addition, the application is expected to be able to become one of the supporting instruments for leaders in making decisions related to the performance of employees,

units and work units. Of course, this effort is made in order to support the realization of a good governance system and more transparent and accountable government management.

This argument is also supported by the view of Mr. Ir. Bambang Waluyo (Assistant 3 of the Gayo Lues Regency Secretariat) in an interview who said: In terms of public services, we have received an award from the Indonesian Ombudsman as one of the best districts in organizing the 2021-2022 High Standards of Service. The event initiated by the Ombudsman is an award given for our efforts in fulfilling the service standard components of the Gayo Lues Regency Government in the yellow zone category with a high compliance predicate towards public service standards with a compliance value of almost 78 percent. We need to maintain and improve this award where in the 2020 assessment Gayo Lues was in the red zone with a value range of 0-50 "(Interview results, January 22, 2024). The ASN e-performance system is indeed intended to make it easier for stakeholders to monitor ASN performance massively and efficiently. In addition, the e-performance system in the future can improve the performance of organizations and apparatus and become a measuring tool for the work performance of organizations and apparatus so as to encourage the creation of healthy competition among apparatus. And it is also important, this system is to improve the welfare of apparatus by referring to the principle of equal job for equal pay, so that we hope that the performance of apparatus in providing public services will continue to improve in the future. All information submitted by the Gayo Lues Government openly is evidence of creating good governance. The Gayo Lues Regency Government has and always publishes information on its website, print media and online media with the aim of being accessible to the public. One of the official websites of the Gayo Lues Regency Government that can be accessed includes the address www.gayolueskab.go.id, the Gayo Lues Regency PPID website at www.ppid.gayolueskab.go.id, the BAPPEDA website at <http://bappeda.gayolueskab.go.id/> and the website in each agency. Although not detailed, in general the publication is in accordance with the laws governing transparency. Institutionally, the management of public information and documentation is carried out by the Information and Documentation Management Officer (PPID) who is held by the Head of the Communication, Information and Cryptography Service of Gayo Lues Regency. Therefore, PPID is responsible for collecting, documenting, storing, maintaining, providing, distributing, and serving information and documentation within the Gayo Lues Regency Government. Classification of public information is delivered periodically, immediately and available at all times. The following is an illustration of the appearance of the Gayo Lues PPID Page.

As a note, based on field observation data, it is known that the implementation of the transparency principle also still has limitations. Among them are related to the existence of information management officials who are still not optimal or have not carried out their duties adequately due to the absence of operational standards or facility standards. So that the implementation of the transparency principle must also be supported by sufficient operational funds. In addition, the lack of awareness of the apparatus and some of the community about the importance of information. It

is necessary to support the socialization of various mechanisms for organizing government activities that can be in line with the culture of information technology. The most important thing is that the quantity and quality of human resources in the use of information and communication technology facilities are still inadequate in terms of experience and are not optimal so that they must receive regular training. The goal is to improve self-competence and knowledge related to technological developments. It can be seen that the apparatus is often overwhelmed with various programs that have been designed and in overcoming problems that occur. Therefore, this situation must be the maximum concern of the Gayo Lues Regency Government for the smooth running of the program so that public services can be utilized by the community and ultimately realize good governance.

Implementation of Accountability Principles in Gayo Lues Regency Government

Accountability is one of the prerequisites for creating good governance principles. Accountability will ensure the running of government, the apparatus so that it is always demanded to be responsive, participatory, and professional in carrying out its duties and functions. Especially in the reform and transformation of the public sector, the demand for transparency and accountability is a principle that must be carried out. Accountability itself refers to the accountability of all activities to interested parties who are stakeholders ([Mardiasmo, 2018](#)). This can be in the form of providing, presenting, reporting information on every government administration starting from the planning process, implementation, to the results that have been achieved for each activity to ensure openness to the wider community ([Khotami, 2017](#)).

Public accountability has a crucial function in the administration of government, namely (1) as a tool for democratic control (2) Preventing corruption and abuse of power (3) Increasing efficiency and effectiveness. Therefore, with the principle of accountability, the term "power tends to corrupt" can be avoided. In the current era of digital and open information, the implementation of the principle of accountability is an absolute must. In addition to increasing public trust in government administrators. The principle of accountability will encourage every government official to carry out each of their duties in the best way for the success of government administration. Even now, the concept of accountability has developed into a broader concept than just integrated financial management, but also as governance over the use of financial resources and others effectively and efficiently in all areas of government. This means that in constitutional governance, accountability is carried out both internally and externally in institutions. Internal accountability refers to accountability that applies in a particular organizational system and involves direct reporting from subordinates to superiors who hold authority. While external accountability refers to indirect accountability that involves reporting to parties outside the government organization. Referring to the concept of accountability, the values and principles of governance that will be reflected in the relationship between public authorities in providing public services. Therefore, accountability places great emphasis on the ability of actors, both government,

private, and NGOs to be able to account for various things that have been done ([Aziz et al., 2015](#)).

The Gayo Lues Government as the bearer of the people's mandate carries out its accountability obligations through the presentation of the Gayo Lues Regency Government Performance Report (LKjIP) which is made in accordance with the mandate of Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System, and Regulation of the Minister of Empowerment of State Civil Apparatus and Bureaucratic Reform No. 53 of 2014 concerning Technical Instructions for Performance Agreements, Performance Reporting and Procedures for Review of Government Agency Performance Reports and Regulation of the Minister of Empowerment of Bureaucratic Reform No. 89 of 2021 concerning Performance Leveling of Government Agencies. The report provides an overview of the assessment of the level of achievement of the targets of each strategic target indicator set out in the Revised RPJMK Document for 2023-2026, RKT for 2023, RKPK for 2023 and PK for 2023. With the availability of performance plan and realization reports, the assessment of the accountability of the Gayo Lues Regency government is increasingly measurable. Specifically in regional financial planning, the implementation of the principle of accountability is not carried out directly to the public. But is accountable to a higher position or a position that has the right to know. Accountability is in the preparation of the KUA PPAS which is prepared by the Regional Secretary and then submitted to the Regional Head (Gayo Lues Regent) and the DPRK. In addition, the results of the plenary meeting that produces the RAPBK are submitted first to the Regent. Although not directly accountable to the public, the process is still an act of accountability to account for each performance. The accountability of the Gayo Lues Regency Government in the implementation of budget use, each process of receipt and expenditure is recorded and coordinated with the treasurer of receipt and the treasurer of expenditure. Meanwhile, the principle of accountability in the supervision of regional finances of Gayo Lues Regency is addressed to the Regional Head and addressed directly to the public. Accountability that is addressed directly to the public is in the public hearing forum. The forum is held to accommodate community aspirations, as well as to convey financial reports and supervision carried out by the DPRK. The results of supervision are also submitted to the Regent, if there are "findings" in the supervision process, the DPRK has the right to ask for clarification from the Regent regarding the findings. This process is a form of check and balance in running the wheels of government.

There are many ways to measure the performance and leadership of a regional head, especially in managing the regional budget. In addition to those mentioned above, one indicator that can be used is the Audit Result Report (LHP) of the Republic of Indonesia Audit Board (BPK RI), regarding governance. Every year, the BPK will issue an opinion on the financial report of each Regional Government institution, including Gayo Lues Regency. This means that the opinion can slightly describe the accountability of budget use in the Gayo Lues Government. From the results of the BPK data evaluation, it can be said that the Gayo Lues Regency Government from year to year has received an increasing score in the performance of

government administration based on the principles of good governance. Concrete efforts to realize transparency and accountability in financial management are by submitting quality financial reports. An indicator that the Gayo Lues government's financial report is of good quality is that it has received an Unqualified Opinion (WTP) given by the BPK to the financial report of the Gayo Lues Regency Government for 2022-2023. Audit conducted by BPK on the financial report of Gayo Lues Regency Government in 2022-2023 consisting of budget realization report, budget surplus balance change report, operational report, equity change report, balance sheet, cash flow report and notes to the financial report. The report is the responsibility of the Regent of Gayo Lues. BPK then provides an opinion statement on the financial report based on the audit that has been conducted. The audit also includes an assessment of the accounting principles used and significant estimates made by management, as well as an assessment of the presentation of the financial report as a whole. Regarding the financial report of the Gayo Lues Regency government, we can see it from the budget realization issued each year. From the data obtained, Gayo Lues Regency's income consists of Regional Original Income (PAD), transfer income and other legitimate regional income. Gayo Lues Regency's regional income in 2023 was realized at IDR 57,825,675,462.58; from a target of IDR 51,869,975,799; Details of regional income realization for the 2023 budget year are as follows:

Table 1.
Realization of Gayo Lues Regency Government Revenue Budget in 2023

No	Description	Budget (Rp)	Realization (Rp)
	Regional Income	852.171.913.191	839.584.445.434,58
1	Regional Original Income (PAD)	51.869.975.799	57.825.675.462,58
	- Regional Tax	4.294.400.000	6.453.474.252,76
	- Regional Retribution	1.504.257.000	1.386.103.425,00
	- Results of Management of Separated Regional Assets	4.563.729.067	4.048.913.355,35
	- Other Legitimate PAD	3.215.961.082	1.112.493.686,67
2	Transfer Income	794.501.937.392	774.695.838.632,00
	- Central Government Transfer Revenue	716.085.712.306	703.206.166.230,00
	- Inter-Regional Transfer Revenue	78.416.225.086	71.489.672.402,00

Source: BPK Gayo Lues Regency 2023 (LRA 31 December 2023 unaudited)

Table 2.
Realization of the Gayo Lues Regency Government Budget in 2023

No	Description	Budget (Rp)	Realization (Rp)
	Regional Shopping	871.709.334.902	841.604.453.318,60
1	Operating Expenditure	564.531.798.902	548.990.056.784,60
	- Employee Expenditure	252.332.816.921	249.209.182.411,00
	- Goods and Services Expenditure	249.991.588.659	239.946.933.693,60
	- Grant Expenditure	53.369.473.553	52.442.057.083,00
	- Social Assistance Expenditure	6.506.899.769	5.060.863.597,00
2	Capital Expenditure	138.790.340.250	128.154.549.427,00
	- Land Capital Expenditure	-	-
	- Equipment Capital Expenditure	29.880.050.187	27.090.905.961,00

	-	Building and Building Capital Expenditure	7.385.261.194	7.316.121.866,00
	-	Road and Irrigation Capital Expenditure	100.046.831.931	92.272.577.062,00
	-	Other Fixed Asset Capital Expenditure	1.478.196.938	1.474.944.538,00
3		Unexpected Shopping	12.054.226.287	11.724.216.100,00
	-	Unexpected Shopping	12.054.226.287	11.724.216.100,00
4		TRANSFER SHOPPING	156.332.969.463	152.735.631.007,00
	-	Revenue Sharing Shopping	1.713.186.163	1.516.611.613,00
	-	Financial Aid Shopping	154.619.783.300	151.219.019.394,00

Source: BPK Gayo Lues Regency 2023 (LRA 31 December 2023 unaudited)

Table 3.
Realization of Government Financing of Gayo Lues Regency in 2023

No	Description	Budget (Rp)	Realization (Rp)
Financing			
1	Financing Receipts	20.037.421.711	20.037.421.711,35
	Remainder of previous year's budget calculation	20.037.421.711	20.037.421.711,35
	- Excess PAD Revenue	3.215.961.082	10.270.390.300,61
	- Remaining Funds Due to Unachieved Remaining Funds for Financing Expenditures	-	-
	- Remaining Other Expenditures	0	2.218.042.245,74
2	Financing Expenditures	500.000.000	0
	- Regional Capital Participation in BUMD	500.000.000	0

Source: BPK Gayo Lues Regency 2023 (LRA 31 December 2023 unaudited)

In conclusion, the BPK did not find any weaknesses in the internal control system, all elements of the internal control system, namely organization, policies, employees, procedures, recording and reporting and supervision are quite adequate. Based on this, the management and accountability of the Gayo Lues Regency Government budget received the Unconditional Fair (WTP) predicate from the BPK since 2014-2023. If it is summarized in several accountability measuring instruments for the Gayo Lues Government as an effort to implement the principle of good governance, as follows;

Table 4.
Gayo Lues Government Accountability Measurement Tools

No	Indicator	Form/Media
1	Standard operating procedure (SOP) in the implementation of government affairs or in the implementation of authority/implementation of policies	Head of Service Regulation (SKPD)
2	Accountability mechanism	Law No. 15 of 2004 concerning Audit of State Financial Management and Accountability
3	Annual report	LKPD, LAKIP, LPPD, ILLPD
4	Accountability report on the	LKPD, LAKIP, PPD, ILLPD

	performance of regional administrators	
5	Supervision system	Inspectorate
6	Reward and punishment mechanism	Regional financial allowances/administrative/criminal penalties

Source; Ministry of PAN and RB, 2019

Measuring tools to determine the implementation of the accountability principle that has been owned by the Gayo Lues Regency Government at this time. In addition to the political accountability aspect, the Gayo Lues Government's accountability can be seen from the acceptance of the Regional Head's Accountability Report (LPJK). Through the LPJK, the Regent submits it to the DPRK every year. Almost all of the Gayo Lues Government's LPJK can be accepted by the DPRK. The positive trend of accountability from the political side also has a significant influence on the assessment of the Gayo Lues government's accountability. Even political stability and support tend to dominate the assessment of the Gayo Lues government's accountability. So, overall, the picture of the implementation of the principle of participation and transparency can be an accumulated assessment of the implementation of the principle of accountability. The availability of LAKIP performance standards, BPK's WTP opinion and the acceptance of LPJK which has a good category have an influence on the implementation of the principle of accountability as a whole. Efforts to improve financial management accountability through the implementation of a transparency system, such as the use of the SIMDA (Regional Management Information System) application. This allows for better monitoring of budget allocations and expenditures. We also conduct periodic internal audits to ensure there are no deviations in the budget. In addition, accountability in policy-making in the Gayo Lues Regency Government also involves various parties through the Regional Development Planning Deliberation (MUSRENBANG) forum. We also involve the community, NGOs, and representatives of traditional leaders in this process to ensure that the decisions taken reflect the real needs of the community. This is part of an effort to improve policy accountability. When associated with the relationship between the regional government and the community in implementing the principle of accountability, it turns out that there are still problems. In the field, there is still an information gap between the regional government and the community regarding the implementation of regional programs. The community often feels that they do not receive sufficient information regarding the results of the budget or ongoing programs. Although there is a consultation forum, community participation still needs to be increased to be more in line with the principle of accountability. In addition, the main problem in implementing accountability is the limited human resources who are trained in financial management and government administration. We also face challenges in terms of information technology infrastructure, which is still limited, especially in remote areas. The Gayo Lues Regency Government has made various efforts to improve accountability in financial management and policy-making. However, the main challenges still come from limited human resources and inadequate infrastructure. In addition, there is still a need for improvement in community

participation so that accountability can be more optimal. Therefore, to achieve better accountability, there needs to be improvement in terms of increasing human resource capacity and active community participation.

Implementation of the Rule of Law Principle in the Gayo Lues Regency Government

Good governance has characteristics in the form of guarantees of legal certainty and a sense of justice for the community towards every public policy taken. Legal certainty is an important foundation in efforts to improve the quality of public services and build public trust in the local government. Based on field findings, it is known that legal certainty in the implementation of the principle of good governance can be inventoried in the Gayo Lues Regency Qanun Number 2 of 2008 concerning the Principles of Regional Financial Management (Gayo Lues Regency Regional Gazette of 2008 Number 2), as amended by the Gayo Lues Regency Qanun Number 5 of 2013 concerning Amendments to the Gayo Lues Regency Qanun Number 2 of 2008 concerning the Principles of Regional Financial Management (Gayo Lues Regency Regional Gazette of 2013 Number 55). The Qanun also refers to the derivative of Aceh Qanun Number 8 of 2008 concerning Public Services (Regional Gazette of Nanggroe Aceh Darussalam 2008 Number 08, Supplement to the Regional Gazette of Nanggroe Aceh Darussalam Number 18). Of course, it also refers to the Gayo Lues Regent Regulation No. 17 of 2023 concerning the Road Map for Bureaucratic Reform of Gayo Lues Regency 2023-2026.

To find out how the principle of legal certainty is applied in the Gayo Lues Regency Government, the author has conducted interviews with several sources. The following is an interview with Mansuruddin, ST (Head of the Public Works and Spatial Planning Agency of Gayo Lues Regency, who said: regarding the current condition of legal certainty in public services in Gayo Lues, of course the Gayo Lues Regency government has made efforts to provide legal certainty tools in public services through the issuance of Gayo Lues Regent Regulation No. 17 of 2023 concerning the Road Map for Bureaucratic Reform of Gayo Lues Regency for 2023-2026. However, we admit that there are still challenges in its implementation. Several service offices still need to adjust procedures and improve staff understanding. Meanwhile, regarding the issue of the main factors influencing legal certainty in the implementation of good governance in the Gayo Lues Government, Mansuruddin, ST said that: the apparatus' understanding of regulations still needs to be improved. In addition, legal and institutional infrastructure also needs to be strengthened, especially in sub-districts and villages that are far from the city center." (Interview, January 26, 2024). Currently, the Gayo Lues Regency Government is trying its best to provide public services based on the principle of good governance. However, if we look at the aspect of the community of service users, it still needs significant improvement. Regarding legal certainty in public services in Gayo Lues, I feel that there has been improvement in the last few years. Service procedures are clearer and displayed in service offices. But sometimes there are still differences between what is written and the practice in the field. For example, the time for completing documents is not always as promised." (Interview, January 27, 2024)

A similar thing was also conveyed by Drs. Syahril Aw (Gayo Lues Regional Expansion Figure) that there needs to be improvement and clarity in public services: I think there needs to be more intensive socialization to the community about our rights in obtaining public services. In addition, the complaint system also needs to be improved to be more responsive. Another crucial thing is punctuality which has not been a priority. Maybe the facilities and infrastructure need to be improved, not only the legal apparatus. Efforts to increase legal certainty in public services in Gayo Lues have actually made quite significant progress, especially in terms of regulations. However, implementation in the field still needs to be improved. The legal culture factor of the community also needs to be considered, because this affects how the community interacts with the public service system. Therefore, there needs to be a sustainable capacity building program for the apparatus. Second, the internal and external monitoring systems must be strengthened. Third, there needs to be a systematic effort to increase public legal awareness through educational programs." (interview results, January 28, 2024).

Conclusion

Referring to the results of the research data analysis in the previous chapter, and what is the formulation of the research problem, it can be concluded that;

1. The application of participatory principles has been applied in Gayo Lues Regency, namely by providing opportunities to the community as widely as possible in the initial stages of planning and supervision in the implementation of public services. This is indicated by the existence of a communication forum as a forum for the community to be involved in the process of formulating policies and development agendas. The existing communication forums are in the form of SKPD forums and Regional Development Planning Deliberations. The existing communication forums are a real form of the government's good will to involve the community in the formulation of policies and development agendas. With a communication forum, the community has the means to convey aspirations and the government can collect community aspirations in the forum. In addition, there is a complaint mechanism to provide access to community participation in conveying problems, so that it will guarantee that complaints submitted by the public can be followed up by the Gayo Lues Regency Government.
2. The application of the principle of accountability in the implementation of the Gayo Lues Regency Government has generally been carried out. The accountability mechanism is seen in the performance standards related to the planning and budget of the Gayo Lues Government's regional finances through the presentation of the Gayo Lues Regency Government Performance Report (LKjIP). In addition, in the human resource performance assessment system, the implementation of development is already competency-based for employees within the Gayo Lues Government, including training. Monitoring and evaluation of the implementation of employee capacity development programs periodically, including through the preparation of reports on the implementation of competency development activities. In addition, the development of applications for monitoring the performance assessment of the Regency government apparatus is already application-based, namely the ASN e-performance system.

3. The application of the principle of transparency has also been carried out by referring to several indicators that there is availability of information media for the general public in relation to the performance and programs carried out by the Gayo Lues Government. In addition, the availability of information management units, public information services, public information facilities. Generally, the Gayo Lues Regency Government has and always publishes information on websites, print media and online media with the aim of being accessible to the public. One of the official websites of the Gayo Lues Regency Government that can be accessed includes the address www.gayolueskab.go.id, the website of the PPID of Gayo Lues Regency with the address www.ppid.gayolueskab.go.id, the BAPPEDA website with the address <http://bappeda.gayolueskab.go.id/> and the website of each agency. Although not detailed, in general the publication has been in accordance with the legislation governing transparency.
4. As a note, the implementation of good governance principles such as the principles of public participation, transparency and accountability in the implementation of the Gayo Lues Regency Government, has generally been implemented well. However, it still tends to be formalistic and administrative, not fully focused on achieving the targets of bureaucratic reform itself. Moreover, the implementation of good governance principles in public services is still carried out partially and has not been integrated, so it has not leveraged improvements and services. Likewise, the assessment process has not been completed so that it cannot be used for individual career development based on competency. This situation is because the planning for the development of civil servant competency (HR) has not been carried out comprehensively, there has been no talent mapping as a basis for placing employees in a position. Finally, the implementation of good governance principles has not had a significant impact on the development and welfare of the Gayo Lues community. How could it not be, until now Gayo Lues Regency has not been able to get out of more substantive problems such as poverty, slow economic empowerment of the community, low quality of education, low levels of public health, and low human resource development. This problem must be resolved immediately.

Suggestion

The implementation of government bureaucratic reform must be able to encourage improvements and enhancements in the performance of government bureaucracy. Therefore, government bureaucracy must be managed based on the principles of good and professional governance. Bureaucracy must fully serve the interests of the people and work to provide excellent, transparent, accountable services, and be free from corruption, collusion and nepotism. Referring to the results and conclusions of the study, there are several suggestions that can be put forward, including; first, a leaner, more flexible and competent administrative bureaucratic structure is very important so as to encourage innovation and creativity in work. This can be done by including comprehensive reforms in training programs, emphasizing continuous learning and skills development to equip the apparatus with the technology needed in rapidly changing conditions. Second, fostering a culture of collaboration and knowledge sharing so that synergy is realized between fields,

institutions, agencies and organizations. This can be done by forming a bureaucratic reform assistance team for the Gayo Lues Government using independent consultants who have the competence and commitment to focus on the process of assistance, coaching, mentoring the implementation of good governance principles in each work unit of the Gayo Lues Regency government. Third, various weaknesses and strengths in the implementation of government must continue to be explored and managed as well as possible. The basic idea is that the government is a formal institution in providing services. Of course, it must be supported by the wider community. This approach must be carried out in order to encourage progress and excellence in good governance and achieve the vision of the Gayo Lues Regency Government, namely; Realizing an Islamic, Independent and Prosperous Gayo Lues.

Acknowledgments

Praise be to Allah SWT for all His grace and gifts, the author can complete this scientific paper entitled: "Analysis of the Application of Good Governance Principles in the Framework of Accelerating Bureaucratic Reform in the Gayo Lues Regency Government". The author realizes that without the support, assistance, and guidance of various parties, the completion of this paper would not have been possible. Therefore, on this occasion the author would like to express his deepest gratitude to the Supervisor who has provided guidance, direction, and very valuable input during the process of writing this paper. Thank you for the patience, attention, and dedication that has been given to the author.

References

- Arfiansyah, (2020). Islam and Gayo Community Culture, Aceh Province: Historical and Social Studies. *Indonesian Journal of Sociology of Religion* Vol. 1, No. 1, Pp. 1-31, March 2020 <https://journal.ar-raniry.ac.id/index.php/jsai>
- Azis, A., & Nurashah, N. (2024). Development of History Problems Based on Higher Order Thinking Skills (HOTS) Using Anderson Krathwohl Taxonomy. *Riwayat: Educational Journal of History and Humanities*, 7(1), 111-118.
- Aziz, M. A. A et al. (2015). Enhancement of the Accountability of Public Sectors through Integrity System, Internal Control System and Leadership Practices: A Review Study. *Procedia Economics and Finance*, 28 (April), 163-169. [https://doi.org/10.1016/s2212-5671\(15\)01096-5](https://doi.org/10.1016/s2212-5671(15)01096-5).
- John R. Bowen (1991). *Sumatran Politics and Poetics: Gayo History, 1900-1989*. New Haven, Conn, etc: Yale University Press.
- Kasmad, Rulinawaty & Siti Aisyah (2023). Independent Study. Open University. https://www.researchgate.net/publication/380375282_Studi_Mandiri
- Khotami, M. (2017). The Concept Of Accountability In Good Governance. 163 (Icodag), 30-33. <https://doi.org/10.2991/icodag-17.2017.6>.
- Miles, Mathew B., and A. Michael Huberman. (1994). *An Expanded Sourcebook: Qualitative Data Analysis*. London: Sage Publications.
- Moleong, Lexy J. (2014). *Qualitative Research Methods*. Revised Edition. Bandung: PT. Remaja Rosdakarya.

- Setiawati, I., Wardani, S., & Lestari, W. (2024). Development of Wordwall-based Indonesian Geographical Condition Assessment Instrument in Modipaskogo E-Book for Elementary School Students. *Riwayat: Educational Journal of History and Humanities*, 7(1), 48-65.
- Sholihah, Lilis and Mulianingsih (2023). Bureaucratic Reform (Repositioning and Implementation of e-Government. JMB: Media Birokrasi. Volume 5, Number 1, Pp.41-58. DOI: <https://doi.org/10.33701/jmb.v5i1.3189>
- Siregar, Iwan, S. DKK (2024). Effectiveness Of The Electronic Procurement Service System In Procurement Of Goods And Services In Gayo Lues District In 2021. *Sejarah*. Vol. 7, No.1. Pp. 216-228. DOI: <https://doi.org/10.24815/jr.v7i1.37077>
- Sugiyono. (2012). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta.
- Sukiman, (2020). *Integration of Theology and Culture in the Economic Activities of the Gayo Tribe A Philosophical Model and Parakitk Economic Activities in Gayo Community Life*. Medan: CV. Manhaji.
- Thamrin, M. (2021). Human Resource Management Review of the Road Map of Indonesian Bureaucratic Reform. *Indonesian Journal of Management and Business*. Vol.7, No.1. 9-16. DOI:10.32528/JMBI.V7I1.4827
- Wulandari, D. (2024). The Effectiveness of Youtube Channel as Learning Media at Conversation Class. *Riwayat: Educational Journal of History and Humanities*, 7(1), 67-69.