

ABSTRACT

Responsibility report (LPJ) of a regional head tends to be considered as a means to make the local assembly has number of rights and authorities to deny the report prepared by him. It represents the emerging problem under the Act No. 22 of 1999 juncto the Government Regulation No. 108 of 2000. Actually, the report is the manifestation of the existing public accountability system in term that the local head presents the report to the public represented by the local legislative. The report is not a means to make the administration of the local head collapse but serves as the supervision of the local assembly for the improvement of the local head in his administration. Does the normative regulation hold for the case of the administration of Kota Payakumbuh of West Sumatera? In the case of the responsibility report denial of the mayor by the local assembly, the author is interested to investigate if the accountability sysetm is enforced in processing of the report by examining the denied reports of the mayor of Payakumbuh by the local assembly.

The study is conducted using a descriptive method. It focuses on the relationship between the legislative and the executive in term of the responsibility report of the mayor. The primary data is collected using an interview and the executive members, while the secondary data is collected from the written relevant documents of the study objects.

The results of the study show that the administration of the mayor does not reflect an accountable implementation of the local budget. The standard used to examine the report are in general: *First*, the significant difference in the local budget and the realization of it. *Second*, there are some disciplinary violation of the budget. *Third*, the change in the budgeting posts without any approval of the local assembly. *Fourth*, the arrogance of the mayor predominantly gives color to the implementation of his duties. Thus, it is proven that the accountability system has been enforced in the responsibility report processing by the local assembly. Therefore, there is a conflict and a disharmony in the relationship between the legislative and the executive of Payakumbuh. The executive is considered to be unaccountable in accomplishing his duties. Furthermore, issuance of the Decree of the In-house Affairs Minister No. 131.23-165 of 2002 dated May 10th, 2002 on the approval of the discontinuation of the administration of a mayor is the prove of the unaccountability.

Based on the aforementioned facts, the responsibility report is a proper means to examine the accountability of the existing system. For further study the author recommends that the judgment of the performance of the local executive must be conducted by examining the relationship between the executive and the legislative in addition to the responsibility report, both institutionally and personally and also emotionally.

Key word : *Accountability*