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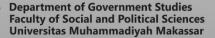
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Institutionalizing local government accountability: a case of Nabire, Indonesia

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Abstract

This research investigates the challenges and opportunities associated with institutionalizing local government accountability, with a focus on the case of Nabire. The central research problem addressed is the intricate interplay between legislative-institutional relations and executive accountability, focusing on a specific case study that delves into the performance and transparency of the Regent of Nabire. The methodology involves a comprehensive examination of the Regent's actions and decisions, scrutinizing their adherence to legal frameworks, responsiveness to public concerns, and collaboration with the legislative body. Results indicate that while Nabire has made significant strides in certain areas of local government accountability, challenges persist, including issues related to resource allocation, capacity building, and community engagement. The study recommends tailored strategies for enhancing local government capacity, promoting community participation, and fostering collaboration between different levels of governance to ensure effective institutionalizing in Nabire. The findings contribute valuable insights to the broader discourse on improving local governancet and environmental challenges.

Keywords: institutionalizing local government, government accountability, governance.

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Introduction

Nabire is a district located in Central Papua province with abundant natural resource potential. But like many other regions in Indonesia, Nabire also faces a number of challenges, ranging from sustainable natural resource management to improving community welfare. Therefore, the successful implementation of local government programs depends largely on the extent to which synergy between the executive and the legislature can be realized (Agranoff & McGuire, 2003; Kersting & Vetter, 2013). In the era of modern democracy, cooperation between legislative and executive institutions is a very important foundation for building a stable and competitive country (Cheema, 2005). The synergy between these two institutions reflects a harmonious balance of power and cooperation in carrying out government functions (Edyanto &; Karsiman, 2018). One of the important moments in evaluating this synergy is through the process of preparing and submitting a Statement of Accountability Report by regional heads to the legislature (Rafinzar &; Kismartini, 2020). Regent's Statement of Accountability Report is a document that contains the realization of programs, activities, and budgets in one leadership period. In this context, the

accountability report of the Regent of Nabire becomes a relevant case study to be explored and analyzed.

The Bupati's Statement of Accountability Report at the end of the fiscal year is a progress report on development performance for one year and becomes an evaluation activity for the implementation of regional medium-term development plans (Taufig & Yatminiwati, 2020; Usui & Alisjahbana, 2003). According to Moonti (2019), to realize the implementation of regional autonomy in line with efforts to create good governance, transparency, transparency, accountability, and answer the demands for change effectively and efficiently by the principles of good governance, it is very necessary to implement an accountability mechanism for the Regional Head, one of which is through the obligation of the Regional Head in this case the Regent submit a Statement of Accountability Report to the Regional representative assembly (Nurcahya, 2023; Trisakti & Djajasinga, 2021). The Regent's Statement of Accountability Report was prepared to fulfill the constitutional duties and obligations of the Regent as the Regional Head, but at this moment the working relationship between the Regional Head and the Regional representative assembly underwent a fundamental change when compared to when the Regent was elected by the Regional representative assembly and was responsible to the Regional representative assembly (Congge &; Gohwong, 2023; Shamsu et al., 2023).

The Regional representative assembly has a central role in drafting regional laws (local regulations) and supervising the implementation of local government. Previous research (Septiani, 2018) highlighted the critical role of the Regional representative assembly in ensuring accountability and transparency of local government. Furthermore, as the chief executive of the region, the Regent has a great accountability in running the wheels of government and management of public resources (Perbawasari et al., 2019). According to Sari &; Winarno (2012) the regent has a strategic role in the implementation of development programs, regional financial management, and relations with the Regional representative assembly. Furthermore, the Regent's Statement of Accountability Report bupati is a key document that reflects the performance of local governments including political courage, mutual trust, and mutual interests (Pranalia, 2015). Regent's Statement of Accountability Report analysis provides insight into the achievement of government programs, budget use, and transparency in public accountability (Mowbray, 2011).

Based on the researchers' initial observations related to the Statement of Accountability Report of the Regent of Nabire Regency, researchers found several fundamental problems that had an impact on the non-optimal reporting of the Statement of Accountability Report of the Regent of Nabire Regency. Some of the problems found include the timing, submission of documents, plenary sessions, and the contents of the Regent's Statement of Accountability Report document which is considered not optimal to illustrate how important the mechanism and document are as documents that are indicators of assessment of the performance of regional heads in the previous year. From the assessment of documents on the formation of the Regent's Statement of Accountability Report Preparation Team for five years, it was found from the Legal Section that the time of issuance of the Regent Decree in the Governance section was proven to be issued in May of the current year, except in 2016 the Decree of the Regent of Nabire Number 15 of 2015 was issued on January 28, 2015 concerning the Preparation Team of Local governance implementation report submitted to central government annually in 2014.

Another fact found from the Regent's Statement of Accountability Report document of the Regent of Nabire during the period that the author made the deadline studied, that the time of making the document all fell in May and June of the current year. Thus, there are indications of unseriousness from parties related to the preparation of the Regent's Statement of Accountability Report document, because the Regent's Statement of Accountability Report should have been realized no later than three months after the completion of the realization of the Regional Budget the previous year. Still related to observations of the Regent's Statement of Accountability Report document, the author finds that there are similar problems and solutions, especially in the General Policy Accountability for Regional Financial Management regarding Revenue Management and Regional Expenditure Management. There are also common problems faced in regional revenue management. The similarities are illustrated in the problems faced by the Nabire Regency Government, as well as solutions to solve problems in regional financial management, especially related to the management of regional expenditures during the period that the author makes the deadline studied.

Some other problems related to Regent's Statement of Accountability Report can be described as follows. There are often delays in the Regional Apparatus Work Unit in preparing Work Plan and Budget which results in delays in the preparation and discussion of the Nabire Regency Regional Budget. The delay is due to lack of understanding from the Regional Apparatus Work Unit in the selection of programs and activities as well as budget allocation. All existing problems, this has an impact on impropriety in the prevailing laws and regulations so that it seems to make Regent's Statement of Accountability Report a mere fomalicity. These findings finally seem to make the synergy of relations between legislative and executive institutions seem to be not in the same direction, where the Legislature implements applicable laws, while the executive agency uses its policies. Thus, legislative-executive synergy becomes something interesting to be studied more deeply, especially regarding inhibiting and supporting factors that have an impact on the issue of Regent's Statement of Accountability Report Bupati which will lead to the implementation of development programs that will bring community welfare.

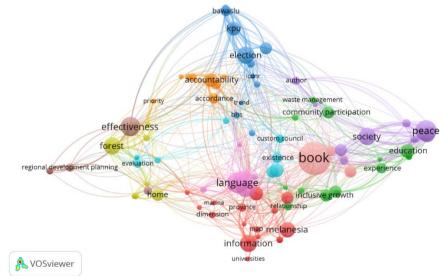


Figure 1. Data analysis through Vosviewer Source : processed by author

Data analysis through Vosviewer revealed linkages between the topics of institutionalizing local accountability and information disclosure, government effectivenesszz and inclusive growth, demonstrating the importance of these aspects in good governance. The seven clusters formed reflect the diversity in related research, with accountability being a key topic that includes issues of participation, governance principles and demand budgeting. Government effectiveness, especially in the context of development planning and performance evaluation, is another important area that is widely discussed. A particular focus on Papua and West Papua as special autonomy regions highlights the importance of local government accountability in carrying out its duties. However, there is still relatively little specific research on the accountability of local government institutions, especially in Nabire. At this point, a notable deficiency in the existing literature becomes apparent. It is crucial to do further investigation and gain a deeper understanding of the mechanisms of accountability at the local level, particularly in regions with distinctive circumstances like Nabire. Additional investigation in this field has the potential to offer fresh perspectives on the adaptation and implementation of good governance ideas in diverse local settings.

Additionally, it will enhance the existing body of literature on local governance in Indonesia by offering a more thorough and detailed perspective on the ways in which policies and practices at the local level might be improved for greater effectiveness and inclusivity. Furthermore, conducting a comprehensive examination of the impact of variables such as information disclosure and public involvement on the efficacy of governance in special autonomous regions might aid in devising tactics to foster inclusive economic expansion and responsible governance. This will facilitate the development of policies that are more receptive and responsible to the requirements and ambitions of local communities.

This study focused on the Annual Regent's Statement of Accountability Report of the Regent of Nabire Regency within the period that the author made the deadline studied, and not on the Regent's Statement of Accountability Report at the end of the term of office (5 years), because the author thinks that the Annual Regent's Statement of Accountability Report can effectively measure the performance of regional heads every year, especially related to the determination of performance indicators, namely the identification and description of performance measures on each performance as well as setting performance targets and determining indicator. the achievements/realization of the Regent's performance such as identifying the realization of the Regent's performance achievements each year so that the Regent's performance evaluation can be carried out every year for improvement, especially in the evaluation of regional financial performance, evaluation of political aspects, and evaluation of public services. The novelty in this study lies in an in-depth analysis approach to the synergy of institutional relations between the legislature and the executive, focusing on the context of the Statement of Accountability Report Regent's Statement of Accountability Report of the Regent of Nabire Regency which makes new contributions by exploring the dynamics of legislative-executive relations in a specific geographical and political scope and providing deeper and relevant insights.

Research Methods

The methodological approach for investigating institutionalizing local government accountability in the context of the Regent of Nabire's case involves a comprehensive case study design. This research employs a gualitative methodology to delve into the intricate dynamics and interactions between the legislative and executive branches. The case study will focus on the Regent of Nabire, scrutinizing the mechanisms that facilitate or hinder accountability in the local governance framework. Qualitative methods will be employed to gain a deep understanding of the nuances surrounding local government responsibilities. Semi-structured interviews will be conducted with key stakeholders, including local government officials, community leaders, and relevant experts. Additionally, document analysis will be conducted to review relevant legislative documents, executive reports, and public records. Document analysis will complement the qualitative data by scrutinizing relevant policy documents, legal frameworks, and local government records. This approach aims to uncover the formal structures and mechanisms in place for institutionalizing accountabilities to the local government level, as well as any discrepancies between policy intent and implementation. This will aid in understanding the legal and procedural frameworks that underpin the accountability mechanisms and the institutional relations between the two branches of government. Observations of legislative sessions, executive meetings, and public forums will supplement the qualitative data, offering a real-time perspective on the dynamics and interplay between these institutions.

Results and Discussion

Implementation of the Statement of Accountability Report of the Regent of Nabire Regency.

In general, the data and number of Local regulations that have been approved by the Nabire Regency Regional representative assembly in 2015 are 12 Local regulations, including local regulations on Medium Term Development Plan which contain the vision and mission of the Regent and Vice Regent in the next five years government, in 2016 there are 12 Local regulations, in 2017 there are 10 Local regulations, 2018 there are total of 10 Local regulations, 2019 there are total of 12 Local regulations, 2020 amounted to 14 local regulations.

Year	Total of Local Regulation
2015	12
2016	12
2017	10
2018	10
2019	12
2020	15

Table 1. Total of Local Regulation in Nabire 2015-2020

Source: processed by authors from Various Sources

All draft local regulations that have been successfully agreed between the Regent and the Regional representative assembly of Nabire regency, are purely from the proposal of the Regent of Nabire regency. The Nabire Regency Regional representative assembly as the legislative institution, in addition to being authorized to approve the Local regulation Draft and Discussion and approval of the Draft Regional Revenue and

Expenditure Budget, is also in supervising the running of the government led by the Regent of Nabire Regency. From the results of the accountability report, it also shows that there has never been a single program of the Regent of Nabire district that has been declared a failure, but only in the form of recommendations for improving activities and programs in the coming year. Moreover, from the results of supervision carried out by the Nabire Regency Regional representative assembly, it can be seen that there have never been any findings of projects/activities that have been declared unlawful (corruption cases). In fact, there are also shortcomings and problems in the formulation of regional policies in Nabire district, where from 2015 to 2019 often experienced implementation failures caused by weak policies, as well as factors outside the organization. Often between policy planning agencies and technical institutions implementing policies have gaps due to dependence on other parties. For example, in some poverty alleviation programs in Nabire district, data and information from agencies outside the local government are needed to determine program targets. The availability of information data released by institutions outside the local government in terms of time often does not coincide with when the data is needed. An issue that frequently occurs is the lack of immediate data availability during the program/activity creation phase. In terms of data completeness, it is also often experiencing obstacles, the need for data for the analysis process is very dependent on other parties. For example, Central Bureau of Statistics is an agency outside the local government that is authorized to provide basic statistical data. The need for data produced by Central Bureau of Statistics is very high while its availability is waiting for release from Central Bureau of Statistics.

The Regional representative assembly and the Regent as Regional Heads have equal positions, so that the submission of the Statement of Accountability Report from the Regional Head to the Regional representative assembly does not take place in the context of accepting or rejecting. Submission of Regent's Statement Of Accountability Report from regional heads to the Regional representative assembly as material for determining local government policies and implementing supervisory functions. In this case, what is reported about the task of decentralization is a "progress report", so it does not have implications for dismissing the Regent, unless there is an indication of criminal action in its implementation. Based on this explanation, the Regent's Statement Of Accountability Report delivery mechanism of the Regent of Nabire Regency was conveyed by the Regent in the Plenary Meeting. Furthermore, it is discussed by the Regional representative assembly internally, in accordance with the rules of conduct and decided by the Regional representative assembly. Then it is submitted no later than 30 days after the Regent's Statement Of Accountability Report is received, and submitted to the Regent in a special Plenary Meeting, as a recommendation for improving the implementation of the upcoming government. If within 30 days Regent's Statement Of Accountability Report is not also responded, then it is considered that there is no recommendation for improvement.

The results of the Regional representative assembly's discussion on the Regent's Statement Of Accountability Report Regent of Nabire are stipulated in the Regional representative assembly's decision in the form of notes and recommendations of a strategic nature to be guided by regional heads in carrying out their duties. Notes and recommendations include: administrative, policy, and legal. Regarding indications of irregularities such as manipulation and abuse of authority that lead to criminal acts, the Regional representative assembly exercises its rights to be further processed through

investigations by law enforcement officials. These rights include the right of interpellation to ask for information on local government policies. Then the right to questionnaire, to conduct an investigation on the information of the local government. And the right to express an opinion is accompanied by recommendations for its resolution. In accordance with the provisions of the law, if there is a deviation from Regent's Statement of Accountability Report, the Regional representative assembly can exercise its rights. Such as the right of interpellation, the right of questionnaire, and the right to express opinions. Furthermore, if you have used the instrument, the Regional representative assembly can provide recommendations. Suppose there is a criminal act, then later the next action will be from law enforcement officials.

The implementation of the supervisory function of the Regional representative assembly in Nabire district should be able to fulfill what is described by (Septiani, 2018) regarding the Regional representative assembly supervision process, namely: Establish standards: The existence of standard measures in supervision which is interpreted as the setting of clear and complete organizational goals; Measurement performance: Measuring supervised performance against existing/achieved results; Compare performance agains standards, comparing back performance with existing standards (assessing whether performance is higher, lower or equal to existing standards; Consider corrective action, the decision to take corrective action on the level of deviation. In this case, the Nabire district Regional representative assembly as a legislative institution must be able to carry out its control function effectively (effective representative system).

According to Gilbert et al., (2009), supervision theory asserts that supervision is a process aimed at ensuring that the actions being carried out align with the planned activities. In essence, supervision is a systematic procedure aimed at ensuring that an action aligns with the predetermined plan. Supervision refers to the process of assessing and rectifying performance to guarantee the accomplishment of the company's objectives and the plans devised to attain them (Falender & Shafranske, 2008). Supervision, as per this perspective, serves as a means to assess and respond to performance in a manner that is beneficial for objectively persuading the organisation and strategizing methods to attain organisational objectives (Armstrong & Baron, 2005). Supervision is conducted to ensure that the organization's vision, objectives, and goals are effectively and accurately accomplished, without any deviations(SUWIRYO & Samsudin, 2021).

The Nabire Regency Regional representative assembly has fulfilled its supervisory duties as outlined in Nabire Regency Regional representative assembly Regulation Number 01 of 2010 article 4 paragraph 1, which stipulates that the Regional representative assembly has three roles. The three functions encompassed by this system are legislation, budgeting, and supervision. The three functions are outlined in paragraph 2, which include the legislative function of creating Local regulations in collaboration with the Regional Head of Nabire Regency; paragraph 3, which involves the budget function of deliberating and approving the Regional Budget Draught with the Regent as the Regional Head; and paragraph 4, which pertains to the supervisory function of overseeing the implementation of Laws, Local regulations, Regional Head Regulations, Regional Budget, and Policies determined by Regional Governments. These three functions are performed within the context of people's representation in the regions, as stated in paragraph 5 on the Duties and Authorities of the Regional representative assembly. The Regional representative assembly of Nabire regency and

the Regent of Nabire regency have a supervisory relationship. This relationship exists because they are both members of the Regional representative assembly and the Regent is the Head of the Region. This relationship reflects democratic government and aims to ensure that the local government of Nabire regency adheres to norms, laws, regulations, and guidelines set by higher government. In addition, the supervisory relationship entails various rights, such as the ability to request information from the Regent, who serves as the regional head of Nabire regency. It also includes the authority to hold work meetings with regional heads or officials, conduct hearings with the Regent, ask questions, exercise the right to investigate, and carry out field visits, among other privileges.

The budget function is demonstrated through the discussion and approval of the Regional Income and Expenditure Budget plans with the Regional Head. The Nabire Regency Regional representative assembly and the Regional Government of Nabire Regency have fulfilled their budgetary responsibilities by discussing and approving various matters, including the implementation of Nabire Regency's regional revenue. The revenue of Nabire Regency in 2019 was Rp. 1,361,970,295,929.12, representing a 1.56% rise from the objective of Rp. 1,340,507,721,058.93. Simultaneously, the balance fund saw a decline of 2.45% from the intended amount of Rp. 1,103,082,483,210.00, resulting in a loss of Rp. 1,076,882,536,473.00 in the balance fund. The Regional Original Revenue in 2019 experienced a growth of 34.99%, reaching a total of Rp. 61,512,313,212.12, surpassing the initial objective of Rp. 45,566,911,000.00. The chart below displays the regional revenue acquired by Nabire regency in 2019.

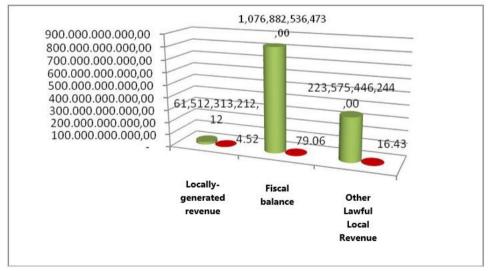


Figure 1. The Regional Revenue of Nabire Regency *Source: Local Development Planning Agency,2019*

Executive and Legislative Synergy in the Report on Accountability Information of Regent's Statement Of Accountability Report of the Regent of Nabire Regency

According to Gaffar (2000), three patterns of relations that generally occur between the Regional Government as the regional Executive institution and the Regional representative assembly as the regional legislature, can be divided into 3 forms of relationships, namely: (1) Positive Relations, (2) Conflict Relations and (3) Negative Relationships.

Positive Relations

This form of relationship occurs when the Regional executive and Regional representative assembly have the same vision in running the government and aim for the problems of the region itself (good governance), with the characteristics: transparent, democratic, good, fair, responsible and objective (Boerzel, 2009; Woods, 1999). Executive and legislative institutions develop their potential and increase their capacity together so that they have the same good understanding in addressing every issue and scene of public policy formulation and implementation (Addink, 2019; Papadopoulos, 2003). Regarding the positive relationship, it appears that in the Regent's Statement Of Accountability Report for the 2015-2019 period, it shows that the Nabire Regency Regional representative assembly performs supervisory functions in accordance with the Nabire Regency Regional representative assembly Regulation Number 01 of 2010 article 4 paragraph 1, which states that the Regional representative assembly has 3 (three) functions. The three functions are legislation, budget, and supervision. The legislative function was realized in forming Local regulations with Regional Heads. The Regional representative assembly of Nabire Regency together with the Regional Government of Nabire Regency have carried out their legislative functions in terms of making Local regulations. Local regulations that has been produced by the local government, in this case the executive of Nabire Regency in the 2015-2019 period has reached 70 local regulations, with details: in 2015 there were 12 local regulations, in 2016 there were 12 local regulations, in 2017 there were 10 local regulations, in 2018 there were 10 local regulations, in 2019 there were 12 local regulations. While the local regulation to be produced by the council members of Regional representative assembly is currently only one local regulation, namely the local regulation Initiative which has not been discussed.

Based on the local regulation of Nabire Regency that has been determined by the Legislature, in this case the Nabire Regency Regional of People's Representative Council, that of all the Local regulations successfully determined by the Regional representative assembly, there is not a single Local regulation that is an initiative local regulation from the Council. So its implementation shows that the active participation of the Board is limited to the process of discussing and approving the draft proposals submitted by the Executive. This indicates that the use of initiative rights by the Regional representative assembly in carrying out its legislative functions has not run as it should, because the draft local regulation that is used as a local regulation all comes from the Regional Government of Nabire Regency. Despite the positive relationship between the Regional representative assembly and the Nabire Regency Government, it appears that the executive branch is more dominant than the legislature. So, it can be said that the role of the Nabire district Regional representative assembly in the existence of legislation products is very low compared to the role of the Nabire district government. This situation shows that the legislature has not shown its maximum initiative in accommodating the aspirations of the people in the context of realizing democracy represented by the people to them. The impression of the Regional representative assembly as a body that only legitimizes proposals/drafts originating from the Nabire Regency Government, will disappear if the Regional representative assembly uses more of its initiative rights.

Form a conflict relationship

According to Gaffar (2000), the form of conflict relations occurs if the two government institutions (Executive and Legislative) conflict with each other in vision regarding institutional goals and regional goals. This is aimed at conflicts that result in the emergence of actions that are not proactive in the administration of local government and the achievement of overall regional goals. In such conditions, both are faced with community control which will assess who between the two whose vision and behavior are close (the same) to the interests of society. The worst condition occurs, if it turns out that the conflict that occurs between the executive and the legislature is precisely the second interest is not in accordance with the interests of the community.

Regarding this conflict relationship, the Regional representative assembly of Nabire and the Excutive Government of Nabire as the excutive experienced several problems. For example, in the arrangement of personnel or government apparatus resources in Nabire district. The arrangement of personnel or government apparatus resources in Nabire district experienced several problems that can be identified as follows: (1) The bureaucratic institutions of the Nabire district government are large and seem less professional; (2) Centralized working mechanism; (3) Control over the government bureaucracy is still exercised by the government, for the government, and from the government; (4) Patron-clientin the government bureaucracy is an obstacle to efforts to realize meritocracy and bureaucracy; (5) There is no institutional or individual "sense of accountability"; (6) Bureaucratic positions that only accommodate structural positions and their filling are often not based on the required competencies; (7) The arrangement of apparatus resources is not adjusted to the needs and institutional arrangement of the bureaucracy. In 2018, staff recruitment activities were perceived as being less efficient and lacking transparency. The reason for this is that out of the 500 individuals who were recognised as civil servant candidates, it was discovered that 308 individuals had issues, while just 192 individuals were bona fide graduates from the State Election Organising Body.

The presence of these problems suggests that the regional government lacks a clear vision, mission, and objectives in its management policies, as well as having ineffective service functions for the community. The design of regional policies in Nabire Regency from 2015 to 2019 had numerous deficiencies and challenges. These policies frequently encountered implementation failures, either due to weak policies themselves or external causes outside the control of the organisation. Frequently, a disconnect arises between policy formulation organisations and technical policy implementation organisations as a result of reliance on other entities. For example, in some poverty alleviation programs in Nabire district, data and information from agencies outside the local government are needed to determine program targets. The availability of information data released by institutions outside the local government in terms of time often does not coincide with when the data is needed. When the process of developing programs/activities requires data, often data is not necessarily available. In terms of data completeness, it also often experiences obstacles, the need for data for the analysis process is very dependent on other parties. For example, the Central Bureau of Statistics is an agency outside the local government authorized to provide basic statistical data. The need for data produced by the Central Statistics Agency is very high, while its availability is certainly waiting for release from the Central Statistics Agency.

In the process of formulating policy planning that has been carried out, the time management of each actor must be synergized. Ideally, the implementation of the development plan formulation is carried out in stages starting from the village to district level, but problems that occur in the field mean that not all implementation guidelines can be properly approved. This is coupled with the formulation of policies at the district level which must be synergized with policies from the center, even though sometimes the timing does not coincide. Time limitations will of course have impacts such as: distortion of various things needed in policy formulation. Not all actors involved in the policy process have the same resources, both human resources and other resources. Limited human and other resources will influence the formulation of which policies need to be prioritized or prioritized. If human resource capacity does not support it, actors often cannot formulate policies ideally. A similar thing also happened in Nabire Regency.

Form a negative relationship.

A negative form of relationship occurs when the executive and legislature join a coalition in the administration of government and jointly hide the collaboration to the public, both in budgeting and in the formulation of public policies (Karey & Malatuny, 2023). In this case, the community is the most disadvantaged party as it should be included in the group that oversees the actions of the executive and legislative branches. These branches should operate in accordance with the community's mandate and be held accountable for their actions (Nurhasanah & Lambung, 2018).

The high budget of Nabire Regency which has been determined by the Nabire Regency Regional representative assembly together with the Regional Government, has not had a major impact on the welfare of the community as a constituent and object in regional development. People tend to be burdened by government policies, as happened in Tumaritis Coral Market where some people complained about government policies that were far from prospering the community. Another thing also happened in the financial management of the Nabire Regency Government, that the main problem was related to the low contribution of Regional Original Revenue to regional revenue sources in Nabire district. According to him, in the period between 2014-2018 the contribution of to regional income was only around 3.37%. Regional financial resources of Nabire district still rely on the central government's balancing funds in the form of General Allocation Funds, Special Allocation Funds, Production Sharing Funds and Special Autonomy Funds for Papua Province.

Another problem is related to the personnel information system that has not been running well. This is because the personnel information system is still not used optimally by human resources. In the context of political policy in Nabire Regency, procedures like as investigations, impeachment, interpellation, and the right to inquiry have not been employed. The summoning of regional government officials thus far has been limited to hearings with partners, in accordance with the primary responsibilities of each commission alongside partners. Thus far, the oversight conducted by the Nabire Regency DPRD has not progressed to the level of conducting an investigation or special inquiry into a specific issue or policy, despite the existence of different concerns as seen by the media and the public. Problem reports have been presented to members of the DPRD, and there are divergent viewpoints among the Regional Government, DPRD, the community, and the media. In addition, the Regional Representative Council of Nabire Regency has not issued any official and precise recommendations to the Regent of Nabire Regency regarding the removal of officials from their positions in the event of anomalies in a Regional Work Unit. The human resources and expertise of the Nabire Regency DPRD are lacking, without any valid basis.

Conclusion

The team responsible for preparing the Statement of Accountability Report Document is appointed by the Regent through a decree. However, they do not adhere to the time frame mandated by Government Regulations, which requires the report to be completed within 3 months after the end of the previous year's work period. During the specified time frame, with the exception of 2015, the Regent's Decree was consistently issued in January of the same year, whereas in previous years it was released in May of the same year. This information is also included in the Annual Accountability Statement Report document for the specific period that the author completed the study by the deadline. The report was published in May of the current year. The plenary meeting of the Regent's Accountability Report during the author's study period revealed several activities in the legislative and executive synergy relationship, including the fulfilment of tasks by the Nabire DPRD. The supervisory function involves offering recommendations, input, or seeking explanations or clarifications regarding the findings of the Regional Representative Council. The Regional Head Accountability Report is submitted to the DPRD, and the mechanism entails each member of the Nabire DPRD (in coordination with the factions) providing distinct attitudes and response material, which may vary in accordance with the relevant regulations. The party's political perceptions are delineated by its parent organisation. When discussing the Regent's Accountability Report, it is common to encounter attitudes and opinions that are driven by political interests. These viewpoints are often concealed and presented in a deceptive manner, leading to a contentious debate over what are essentially technical matters.

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