



---

## **Nature of Responsibility of Regional Heads in the Organization of Regional Government**

**Muhammad Rohady Ramadhan**

Universitas Muhammadiyah Sidenreng Rappang, Indonesia | rohady.ramadhan@gmail.com

*Received: 07-09-2023*

*Reviewed: 10-09-2023*

*Accepted: 17-09-2023*

### **Abstract**

The accountability of Regional Heads in regional government is a fundamental aspect that cannot be ignored. This is a realisation of the authority they receive and plays a key role in preventing abuse of authority. This responsibility includes strategic decision-making, budget management, and implementation of policies that affect society at the regional level. In this case, accountability is a defence against potential abuse of authority and violations of the principles of good governance. This is also related to transparency and accountability, allowing the public to monitor Regional Heads' actions closely. This accountability also reflects democratic principles where public officials, including Regional Heads, are responsible to the communities they serve. To carry out accountability effectively, a strong legal framework is needed that regulates the nature and mechanisms of accountability. This includes regulations and laws that regulate the duties and responsibilities of Regional Heads. Thus, the accountability of Regional Heads is an integral element in maintaining a regional government that is effective, transparent and by democratic principles.

**Keywords:** Regional Head, Regional Government, Implementation, Accountability

### **Introduction**

Regional government administration is an important aspect of a country's government system. In many countries, a level of regional government has autonomy in managing its local affairs. Within the framework of this regional government system, Regional Heads have a very important role in making decisions and are responsible for administering government at the local level. According to (Pratiwi, 2021), regional governments are the choice of drafters, formulators and shapers of statutory regulations within Ministries/Agencies to become the authority for statutory regulations and to implement Regional Regulations (Regional Regulations), as well as Regional Regulations as implementers of statutory regulations higher and formed based on authority. Apart from that, (Gafar et al., 2022) also emphasized that the implementation of government duties has become the spearhead of the implementation of regional government, which is the basis for changing and renewing the regional government's

## ***Nature of Responsibility of Regional Heads in the Organization of Regional Government***

perspective. Accountability is a fundamental concept in a democratic government system. Democracy prioritises the will, opinions and views of the people; the style of democratic government is chosen through agreement by consensus, so democracy is chosen through agreement by consensus (Timon, 2020). This concept refers to the obligation of government officials to provide an account of the actions and decisions they make to the communities they serve. According to (Irawan & Achmad Armadani, 2021), the government is one of the elements of a state which functions to formulate, express and realize the people's wishes. These government functions are channeled through public policies and government programs, all of which are included in the duties of public administration. In the context of regional government, a regional head (such as a governor, regent, or mayor) is an official who has primary responsibility for managing resources, formulating policies, and implementing government programs at the local level. Therefore, the accountability of Regional Heads is a key aspect of ensuring accountability and transparency in regional government.

There are several reasons why research into the nature of regional heads' accountability in regional government administration is important. First, the implementation of regional government has a direct impact on the welfare of local communities. According to (Wibowo et al., 2019), Village Fund allocation can be realized if it increases equitable development of village welfare through improving public services in villages, advancing the village economy, overcoming development gaps between villages and strengthening village communities as subjects of development. Regional Heads are responsible for using public budgets, infrastructure development, provision of public services, and implementation of other important policies. Therefore, the public has the right to know how Regional Heads carry out their duties and whether their actions are in the community's interests. Second, the accountability of Regional Heads also has major political implications. This follows the opinion (Wardhani et al., 2020) that the element of wisdom means that with Pancasila Democracy, all decisions and policies must be based on careful thought using reason and conscience. In democratic systems, regional head elections usually involve general elections, where the community can elect their leaders. The accountability of Regional Heads can influence the public's perception of their performance and, as a result, can influence the outcome of the next election. In addition, in some cases, regional government administration can involve acts of corruption, nepotism or abuse of power. Accountability of Regional Heads can be an important tool for preventing and exposing such actions by examining how Regional Heads carry out their functions and being able to detect signs of non-compliance or violations of the law. According to (Alifianti & Ramadhan, 2022), resolution efforts to suppress the existence of money politics need to be carried out by studying through a literature approach to find information that can be a basis for analyzing the causes and influences of money politics to formulate a solution that can be implemented.

In the context of research into the nature of regional heads' accountability in administering regional government, it is necessary to pay attention to several aspects that can be the focus of research, namely the implementation of regional autonomy, the basis for regional heads' accountability in administering regional government, the nature of regional heads' accountability in administering regional government and the accountability of regional heads in administering government area. Understanding the nature of regional heads'

responsibilities in administering regional government can help ensure that regional government functions well, by the principles of democracy and good governance, and can provide better services to the community.

## **Literature Review**

Regional Head Accountability is a principle that reflects their responsibility to carry out regional government duties in accordance with the law and the interests of the community they serve. According to (Ismail, 2019), The regional head, as the head of the regional government, is the holder of regional financial management power and represents the regional government in ownership of separate regional assets. This covers all aspects, from strategic decision-making to budget allocation and implementation of policies that impact at the regional level. This principle is considered an effective defense against possible abuses of authority and violations of the principles of good governance. Regional Head accountability also reflects democratic principles in regional government. Under democracy, public officials, including Regional Heads, represent the communities they serve. According to (Santoso, 2019), regional heads must be able to reflect democratic values and absorb and fight for the people's aspirations by the demands of national and state life development. Apart from that, (Kusuma et al., 2022) also stated that the accountability of regional heads is carried out to the people through political mechanisms, so the check and balances mechanism requires community involvement. This means they are responsible to the community and must involve them in decision-making. Political accountability through general elections is one of the main aspects of implementing democratic principles at the regional level.

The legal aspect plays an important role in maintaining the accountability of Regional Heads, which includes the legal framework that regulates the duties and responsibilities of Regional Heads, including regional government regulations and state administrative law. In the event of a violation of the law or abuse of authority, the legal framework provides a basis for demanding accountability through appropriate legal processes. Although important, implementing regional head accountability is not always easy. Challenges such as corruption, lack of transparency, resistance to change, and political pressure can hinder efforts to ensure effective accountability. Understanding and overcoming these challenges is key to implementing the principle of accountability well. Regional Head accountability is an integral element in maintaining the effectiveness of regional government. By ensuring that Regional Heads are accountable for their actions and decisions, regional governments can function more efficiently, transparently, and in accordance with democratic principles. This also creates people's trust in their local government. The functioning of government institutions both at the central and regional levels (supra structure and infrastructure) by legal regulations means that the government's power is limited, and the government must carry out the government in a transparent, accountable manner for the policies carried out and the use of the budget issued (Pardede, 2018). The dynamics of regional government regulation by law in Indonesia have undergone several changes. These changes are none other than to keep up with the dynamism of society in the regions and accommodate the aspirations of the people regarding the shortcomings of the regional government system (Partamayasa, 2020).

## **Research Method**

This research is normative legal research, so the approach used is a normative juridical (dogmatic) approach, namely by examining regional government legal provisions relating to the accountability of Regional Heads in regional government administration. Research on the accountability of regional heads in the administration of regional government uses a statutory regulation approach by examining various provisions relating to the accountability of regional heads. Apart from that, an approach to the concept of responsibility in constitutional law is also used, as well as a historical approach to analyze, especially the development of regional head accountability arrangements in Indonesia's regional government administration system.

Legal materials are collected through identification procedures, a critical inventory of primary and secondary legal materials, and then through a systematic, logical classification process by the formulated themes. This research aims to use a card system. Furthermore, to obtain supporting or supporting data from primary and secondary legal materials, interviews are carried out with competent legal experts in the field of regional government. The legal materials obtained are processed qualitatively by identifying and critically inventorying them and then going through a logical, systematic classification process according to the themes formulated for analysis. Analysis of the legal materials was carried out using qualitative analysis. With this analysis, the steps taken are based on sequential and coherent thinking steps to gain an understanding of the theme used as the research's starting point.

## **Result and Discussion**

### **1. Implementation of Regional Autonomy**

The implementation of regional government is intended as a vehicle for bringing services closer to the community. Therefore, regions are given autonomy to carry out their government, one form of implementation of which is, among other things, through public services. This is the opinion of (Bunga, 2020), who states that regional governments must apply the principles of good governance in implementing regional autonomy because these principles have become a new paradigm in governance that is used universally. Theoretically, questioning regional autonomy will simultaneously be related to the issue of authority, the existence of authority as something substantial in the constitutional concept. According to (Asri et al., 2021), the implementation of regional autonomy must be balanced with adequate financial support to finance the implementation of regional development. Meanwhile, regional financing in implementing regional autonomy is emphasized in efforts to optimally increase regional revenues by utilizing regional income sources. Autonomy is one of the principles of regional government administration. Regional autonomy means the government provides greater opportunities for regional governments to carry out government activities. To support this, regional governments are encouraged to optimize all their potential regarding finance, human resources, and other resources included in the regional government's wealth (Soraida, 2021). The government of a country covers all control activities and implementation of public interests

to achieve stated goals. If, in the classical legal state concept, the state merely maintains security and order, then in the modern welfare state adopted today, the state's function is not only to maintain security and order but is burdened with the task of being a realizer of the general welfare. To realize these state functions, the government organizes state government in the case of regional government.

In the context of regional government, autonomy is essential to decentralized government. Regional autonomy is government authority handed over to autonomous regions, as a manifestation of the principle of decentralization within the scope of a unitary state. In Article 1, paragraph (1) of the 1945 Constitution of the Republic of Indonesia, it is emphasized that the State of Indonesia is a Unitary State in the form of a Republic. For this reason, in implementing the principle of decentralization to realize regional autonomy, it cannot be separated from the unitary state (Article 18 of the 1945 Constitution of the Republic of Indonesia). According to Bagir Manan in Amrah Muslimin, Article 18 of the 1945 Constitution of the Republic of Indonesia states that Article 18 of the 1945 Constitution of the Republic of Indonesia only regulates territorial decentralization, namely decentralization in the narrow sense. This definition of territorial decentralization is nothing other than political decentralization. Meanwhile, political decentralization is the delegation of authority from the central government, which gives rise to the right to manage its household interests to political bodies (DPRD and Regents/Mayors) in areas elected by the people in certain areas.

In relation to the assignment of responsibilities in the context of administering government through regional autonomy, according to (Syafudin, 1991), autonomy means freedom and independence but not independence. Limited freedom or independence is a form of providing opportunities that must be accounted for. Implicitly, the definition of autonomy contains two elements, namely the assignment of tasks in the sense of several jobs that must be completed with authority to carry them out and the granting of trust in the form of authority to think about and determine the various tasks for themselves. The concept of administering government with regional autonomy implemented in Indonesia by the spirit of the laws and regulations that regulate it has various variations. Previous regional government laws such as Law No. 18 of 1965 and Law No. 5 of 1974, although they recognize and apply the principle of decentralization, which gives freedom to regions to manage their households in a real, real and responsible manner, the substance of the provisions of this law does not yet reflect the household principles in question. Moreover, applying the principle of harmony and balance between the principle of decentralization on the one hand and the principle of deconcentration and medebewind on the other hand, as adhered to by this law, makes it difficult to realize the desired regional autonomy. This condition became increasingly complex because the financial balance between the center and the regions was seen as detrimental at that time. It prevents regions from developing rapidly and continuously causes regional dependence on the center. As a consequence, previous regional government legislation tended to legitimize government administration in a centralized direction and gave greater weight of power to the central government than to autonomous regions.

This reality has led to demands for the government to carry out reforms in all areas of life. This demand finally succeeded in urging the People's Consultative Assembly to make

## ***Nature of Responsibility of Regional Heads in the Organization of Regional Government***

improvements or adjustments to policy, especially about implementing regional autonomy by MPR RI Decree Number XV/MPR/1998 concerning the Implementation of Regional Autonomy. In the MPR Decree, the implementation of regional autonomy must pay attention to benchmark or guiding principles, including:

1. Implementation of autonomy by providing broad, real, and responsible authority in the regions in a proportional manner, which is realized through regulations on the equitable distribution and utilization of national resources as well as arrangements for balancing central and regional finances;
2. The implementation of Autodesk is carried out with democratic principles and taking into account regional diversity And
3. The implementation of autonomy, regulation of the fair distribution and utilization of national resources, and the balance of central and regional finances within the framework of maintaining and strengthening the unitary state is carried out based on popular and sustainable principles which are strengthened by the supervision of the DPRD and the community.

## **2. Basis for Accountability of Regional Heads in Implementing Regional Government**

Theoretically, the legal basis that can give rise to a legal obligation towards legal subjects can be found in two ways, namely:

1. From positive legal provisions that regulate;
2. Interpretations of positive law that do not regulate clearly (can result in changes to the meaning of positive law provisions).

In Law no. 32 of 2004, in conjunction with Law no. 23 of 2014 concerning Regional Government, the legal basis for the responsibility of Regional Heads is regulated in Article 27 paragraph (2) of Law no. 32 of 2004 in conjunction with Article 69 paragraph (1) Law no. 23 of 2014, that apart from having the obligations as intended in Article 67, regional heads are required to submit regional government administration reports, accountability statement reports, and summary reports on regional government administration. Apart from that, in Article 27 paragraph (1) of Law no. 32 of 2004 in conjunction with Article 67 of Law no. 23 of 2014, Regional Heads have obligations, including upholding and implementing Pancasila, implementing the 1945 Constitution of the Republic of Indonesia and defending and preserving the integrity of the Unitary State of the Republic of Indonesia. These obligations of regional heads can create moral ties for regional heads and give rise to legal obligations in fulfilling these obligations. Apart from that, the obligations of regional heads, which are stated directly, include sanctions if they are violated, namely the obligation to implement national strategic programs {(Article 68 paragraph (1))}.

The obligation to provide accountability by regional heads is confirmed in the provisions of Article 69 paragraph (1) of Law No. 23 of 2014, which shows that regional heads' accountability flow ultimately culminates in the President through the Minister of Home Affairs. Although regional heads are burdened with various obligations to submit reports, such

as reports on regional government administration and summaries to the public, according to Law No. 23 of 2014, the most decisive is the President in the case of the Minister of Home Affairs. According to the author, such accountability of regional heads should be carried out in stages or at a micro and macro level. Micro-accountability of regional heads in regional government administration: it is more appropriate if regional heads provide accountability to the voting public in their regions. On the other hand, the regional heads' macro responsibility in regional government administration is directed to the President through the Minister of Home Affairs.

Thus, the obligation of regional heads to provide accountability in regional government administration is to report all exercise of power to the person giving power of attorney. According to (Widiyaningrum, 2021), the Regional Head is a figure or manager who determines the effectiveness of regional government organizations' goals. The regional government process is synergistically determined by the extent of the role played by the Regional Head. In other words, the direction and objectives of regional government are determined by the regional head's ability, competence, and capability to carry out administrative/managerial, leadership, service, and other tasks, which are the obligations and responsibilities of the Regional Head. The obligation to provide reports on the administration of regional government to the President through the Minister of Home Affairs or to the Minister of Home Affairs through the Governor, as well as the obligation to provide accountability reports to the DPRD and make summary reports on the administration of regional government to the public, is based on the idea that there are no separate areas of authority at all, out of control. The regional head, as the party who carries out regional government administration, is responsible at a micro level to the DPRD and the people who have elected him. Even though its nature is only as information or delivery, this still has political, legal, and moral consequences. Thus, the legal basis for the responsibility of regional heads is related to the duties and functions assigned to regional heads as regional government administrators.

About the legal basis for accountability, the method of obtaining power can be used as a basis for accountability. In principle, all areas of power must be accounted for, but it must be noted that accountability recognizes nature, limits, and types. In this way, all legal provisions that provide certain powers can indirectly be used as a legal basis for accountability. From the granting of power, the nature, limits, and type of responsibility can also be concluded.

### **3. The Nature of Regional Head Accountability in the Implementation of Regional Government**

Legal provisions relating to regional head accountability issues can be divided into two types in detail, namely mandatory accountability and non-obligatory accountability. Internal accountability in its function as a party in the administration of regional government is mandatory because Law No. 32 of 2004, in conjunction with Law No. 23 of 2014, requires regional heads to provide accountability in carrying out their duties to the President through the Minister of Home Affairs for Governors for provincial areas, or to the Minister of Home Affairs through Governors for Regents/Mayors for Regency/City areas. External accountability

## *Nature of Responsibility of Regional Heads in the Organization of Regional Government*

is not mandatory, meaning that the regional head does not need to be directly responsible to the people in carrying out the tasks of administering the regional government, because it is considered to provide accountability if the regional head has submitted to the public a summary of the regional government administration report.

The nature of the regional head's accountability is based on the fact that there is, or is not, authority in the regional head. In principle, if carrying out duties contains authority, then in external relations, the regional head must be responsible. In his duties as regional head in running regional government, he has the authority, as regulated in Article 65 paragraph (2) of Law no. 23 of 2014, which determines that "Regional Heads have duties and authority." therefore, regional heads can not only be held accountable internally, meaning they are only responsible to the authorizer but are also burdened with external accountability. Thus, regional heads have the authority according to Law No. 23 of 2014, so the consequences cause regional heads to be able to make strategic policies in regional government administration.

This is different from the nature of the deputy regional head's responsibilities as a delegate of the regional head, namely if the regional head dies, resigns, is dismissed, or is unable to carry out his obligations for 6 (six) months continuously during his term of office (Article 26 paragraph (3), or if the regional head is temporarily dismissed as intended in Article 30 paragraph (1), Article 31 paragraph (1) and Article 32 paragraph (5), the deputy regional head carries out the duties and obligations of the regional head until there is a court decision that has obtained legal force permanent (Article 34 paragraph (1). The deputy regional head, as the delegate, receives a shift in authority so that the deputy regional head has external responsibility. The nature of being obliged to be responsible brings consequences; he is obliged to bear all the consequences arising from exercising authority. All losses arising from The exercise of authority are entirely the responsibility of the deputy regional head. Such consequences do not occur in the exercise of power in his function as assisting the regional head in regional government administration.

Voluntary accountability or accountability that is not required by the regional head, the deputy regional head can convey to the people. This type of accountability manifests the moral responsibility of the deputy regional head to the people as owners of sovereignty. Moral responsibility can be conveyed in every opportunity to meet with the people or through other media. The existence of this voluntary accountability does not mean eliminating the meaning of mandatory accountability that the deputy regional head must carry out to the regional head. Moral responsibility will not have legal sanctions, while mandatory responsibility can result in sanctions. Law no. 32 of 2004 does not regulate what sanctions should be imposed if the deputy regional head does not provide accountability for implementing his duties to the regional head. Therefore, there needs to be provisions that strictly regulate the sanctions that can be imposed on deputy regional heads if they do not provide accountability to the regional heads. The sanction that could be imposed on the deputy regional head is that the regional head notifies the leadership of the DPRD to propose the dismissal of the deputy regional head to the President. However, such sanctions are more political.

With such accountability of the deputy regional head, it will be very different from the accountability of the regional head, where if the regional head does not submit a report on the



administration of regional government and a summary of the report on the administration of regional government as intended in Article 72 of Law no. 23 of 2014 is subject to administrative sanctions in the form of a written warning (Article 73 paragraph (1). Furthermore, a written warning has been given twice and is still not implemented. In that case, the regional head must participate in a special development program for deepening the field of government implemented by the Ministry (Article 73 paragraph (2).

Furthermore, the obligation to submit an accountability report to the DPRD is not carried out by the regional head so that the DPRD can use the right of interpellation. Suppose the DPRD does not accept the regional head's explanation. In that case, the provincial DPRD reports the governor to the Minister, or the district/city DPRD reports the regent/mayor to the Governor. The results of this report from the DPRD will have the consequence of imposing a written warning sanction. Based on the description above, the consequence of granting authority to regional heads is that it creates obligations for regional heads or regional heads are burdened with the obligation to provide accountability for their activities in administering regional government.

#### **4. Accountability of Regional Heads in the Implementation of Regional Government**

The implementation of good local governance must always be accountable. This is because accountability itself is the basis for the government administration process. It is necessary because government officials must be accountable for their actions and work to the community, public, and organizations where their duties and functions are carried out. About the need for accountability in the administration of regional government, according to Laode Husen (Interview): first, accountability for the activities of apparatus in the administration of regional government exists as a consequence of the position held by the public official (regional head) who has the authority, both based on attribution, delegation or mandate; secondly, as a consequence of the rule of law, where every action must be accountable, which is realized through the pillars of supervision and accountability.

The above statement clearly emphasizes that in the administration of regional government, the issue of accountability is very urgent to address. Therefore, accountability is a fundamental requirement to prevent abuse of delegated authority and ensure that authority is directed towards achieving widely accepted national goals with the greatest possible efficiency, effectiveness, honesty, and results. Thus, in the end, accountability in implementing regional government will be able to realize good regional government. Furthermore, as a consequence of the principle of the rule of law, regional governments, in the case of regional heads, must provide accountability for their attitudes, behavior, and actions to the people within the framework of organizing or carrying out government functions. Apart from that, considering that Indonesia is a rule-of-law country, it contains an understanding of the principle of supremacy of law and constitutionalism, which, in essence, means that in a rule-of-law state, the law must determine everything by the doctrine of the rule of law. Within the framework of the rule of law, the law must be believed to have the recognition that the law has the highest position (supremacy of law), the existence of equality in law and government (a quality before

## ***Nature of Responsibility of Regional Heads in the Organization of Regional Government***

the law), and the application of the principle of legality in all its forms in practice (due process law).

On the other hand, there must also be a guarantee that the law is built and enforced based on the principles of democracy, or popular sovereignty, starting from the central level to the regional level, and the government (regional head) as the administrator of the State must fulfill its obligations constitutional, namely providing accountability. Accountability and supervision are among the most important elements in administering the State or government. Therefore, there must be accountability and supervision. Therefore, it is only natural that the government (regional head), as the holder of power who has used his power and financial resources originating from the people, is burdened with the obligation to provide accountability to the people. Thus, every government apparatus must be able to account for all its policies to the public as long as they carry out the duties, authority, and responsibilities given to them. Accountability regarding the nature, attitudes, behavior, and policies in carrying out their duties and responsibilities to the public is a term applied to measure whether public funds have been used appropriately for the purpose for which the public funds were determined and not used illegally.

### **Conclusion**

Based on the research data analysis, the nature of regional head accountability in implementing regional government is fundamental and cannot be ignored. This accountability is an integral part of the authority given to Regional Heads and is important in ensuring the correct and ethical use of the authority delegated to them. It is important to remember that the accountability of Regional Heads is a natural consequence of their role in strategic decision-making, budget management, and implementation of policies that affect society at the regional level. This accountability is an effective line of defense in preventing possible abuse of authority or actions that violate the principles of good governance. Apart from that, the accountability of Regional Heads also plays an important role in maintaining transparency and accountability in regional government administration. With accountability, the public can monitor the actions and decisions of Regional Heads more closely, creating confidence that the actions taken are always by the law and the public interest. Regional Head accountability also reflects democratic principles in regional government. In a democratic system, public officials, including Regional Heads, are representatives of the community and are responsible to the communities they serve. Thus, accountability is a tool that allows the public to assess the performance of Regional Heads and determine whether they still have the support of the people or not. To carry out accountability effectively, a strong legal framework is needed that regulates the nature and mechanisms of accountability. This legal framework includes various rules, laws, and regulations that regulate the duties and responsibilities of Regional Heads. With a clear and effective legal framework, the community has a legal basis to demand accountability from Regional Heads if violations or non-compliance with their duties occur.

## References

- Alifianti, S. D. S., & Ramadhan, A. F. (2022). Dalam Penyelenggaraan Pemerintahan Daerah Menurut Perspektif Hukum Administrasi Negara. *Proceeding of International Conference on Sharia and Law*, 1(1), 284–299.
- Asri, M. F., Aris, A. J., Muhamad, S., & Saiful, M. S. (2021). Fungsi Badan Pendapatan Daerah (BAPENDA) Terhadap Peningkatan Pendapatan Asli Daerah (PAD) Dalam Penyelenggaraan Otonomi Daerah di Kab. Sorong Selatan Provinsi Papua Barat. *PETITUM*, 9(1), 28–40. <https://doi.org/10.36090/jh.v9i1.1034>
- Bunga, M. (2020). Model Pembentukan Peraturan Daerah Yang Ideal Dalam Penyelenggaraan Otonomi Daerah. *Jurnal Hukum & Pembangunan*, 49(4), 818. <https://doi.org/10.21143/jhp.vol49.no4.2342>
- Gafar, T. F., Octavia, S., Zamhasari, Suryningsih, & Wijaya, M. (2022). Pengawas Penyelenggaraan Urusan Pemerintahan Daerah (PPUD) dalam Penyelenggaraan Urusan Pemerintahan di Indonesia. *Jurnal Pendidikan Dasar Dan Sosial Humaniora*, 1(3), 539–552.
- Irawan, B., & Achmad Armadani, D. (2021). Pemerintah Daerah Menuju Good Governance. *IJPA-The Indonesian Journal of Public Administration*, 7, 2021. <http://journal.uta45jakarta.ac.id/index.php/admpublik/iex>
- Ismail, N. (2019). Kewenangan Dekonsentrasi Kepala Daerah Dalam Penyelenggaraan Pengelolaan Keuangan Daerah. *Gorontalo Law Review*, 2(1), 24–32.
- Kusuma, M. T., Rohmah, E. I., & Mubarak, N. (2022). Pengisian Kekosongan Jabatan Kepala Daerah Menjelang Pemilihan Serentak 2024. *Sosio Yustisia: Jurnal Hukum Dan Perubahan Sosial*, 2(2), 1–33. <https://doi.org/10.15642/sosyus.v2i2.200>
- Pardede, M. (2018). Legitimasi Pemilihan Kepala/Wakil Kepala Daerah Dalam Sistem Pemerintahan Otonomi Daerah. *Jurnal Penelitian Hukum*, 18(2), 127–148.
- Partamayasa, Y. (2020). Kewenangan Impeachment Oleh DPRD Terhadap Kepala Daerah. *Jurnal Yustika: Media Hukum Dan Keadilan*, 23(01), 49–66. <https://doi.org/10.24123/yustika.v23i01.2297>
- Pratiwi, D. K. (2021). Konstruksi Kebijakan Pemerintah Daerah Dalam Penanganan Covid 19 Di Indonesia. *Amnesti: Jurnal Hukum*, 3(1), 37–52. <https://doi.org/10.54783/dialektika.v19i2.11>
- Santoso, R. (2019). Peran Komisi Pemilihan Umum Dan Partai Politik Dalam Mewujudkan Demokrasi Berintegritas. *Nizham: Jurnal Studi Keislaman*, 7(2), 252–261. <https://e-journal.metrouniv.ac.id/index.php/nizham/article/view/1867>
- Soraida, S. (2021). Analisis Belanja Daerah Di Kabupaten Kotawaringin Barat. *Jurnal Ilmiah Manajemen, Ekonomi Dan Akuntansi*, 1(3), 54–61. <https://doi.org/10.55606/jurimea.v1i3.119>
- Syafrudin, A. (1991). *Titik berat otonomi daerah pada Daerah Tingkat II dan perkembangannya*. Mandar Maju.
- Timon, A. (2020). Tanggung Jawab Negara Hukum Demokrasi dalam Penyelenggaraan Pelayanan Kesehatan. *Soumater Law Review*, 3(1), 18–29. <https://doi.org/10.22216/soumlaw.v3i1.4948>

## *Nature of Responsibility of Regional Heads in the Organization of Regional Government*

- Wardhani, L. T. A. L., Ibrahim, F., & Christia, A. M. (2020). Koherensi Sistem Pemilihan Kepala Daerah Di Indonesia Terhadap Nilai-Nilai Demokrasi Pancasila. *Jurnal Pembangunan Hukum Indonesia*, 2(3), 305–318. <https://doi.org/10.14710/jphi.v2i3.305-318>
- Wibowo, H., Mulya, I. T., & Mujiwardhani, A. (2019). Dampak Alokasi Dana Desa Bagi Pembangunan Daerah Dan Kesejahteraan Masyarakat. *Jurnal Anggaran Dan Keuangan Negara Indonesia (AKURASI)*, 1(2), 164–178. <https://doi.org/10.33827/akurasi2019.vol1.iss2.art52>
- Widiyaningrum, W. Y. (2021). Kepemimpinan Kepala Daerah Melalui Strategi Aura: Sebuah Kajian Teoritis. *JISIPOL/ Jurnal Ilmu Sosial Dan Ilmu ...*, 5(1), 52–64.