



THE LEGAL POSITION OF DEPUTY REGIONAL LEADER IN THE IMPLEMENTATION OF REGIONAL GOVERNMENT

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Kata Kunci

Kedudukan Hukum,
Pemerintah Daerah,
Wakil Kepala Daerah.

Abstrak

Pengaturan kedudukan Hukum Wakil Kepala Daerah dalam penyelenggaraan Pemerintahan Daerah telah mengalami dinamika. Undang-Undang Nomor 32 Tahun 2004 telah mempertegas dengan menempatkan posisi Wakil Kepala Daerah secara lebih kongkrit lagi. Apalagi dengan pemilihan satu pasangan dengan Kepala Daerah menunjukkan peranan Wakil Kepala Daerah semakin kuat dalam penyelenggaraan Pemerintahan Daerah. Penelitian ini menggunakan metode dekskriptif yuridis. Hasil penelitian ini menunjukkan bahwa pengaturan kedudukan dan tugas wakil kepala daerah dalam struktur pemerintahan daerah telah mengalami dinamika pengaturan yang berbeda dalam beberapa UU. Kedudukannya sebagai alat pemerintah daerah yang dipilih langsung dari rakyat dalam satu pasangan calon dengan kepala daerah, semakin memperkuat posisinya dalam struktur pemerintahan daerah. Kendatipun tugasnya hanya membantu kepala daerah dalam penyelenggaraan pemerintahan daerah, namun dalam kondisi tertentu wakil kepala daerah dapat menggantikan posisi kepala daerah yaitu ketika kepala daerah berhalangan.

Keywords

Legal Position, Regional Government, Deputy Regional Leader

Abstract

The regulation of the legal position of Deputy Regional Heads in the implementation of Regional Government has undergone dynamics. Law Number 32 of 2004 has further clarified the position of Deputy Regional Heads in a more concrete manner. Especially with the election of a single pair with the Regional Head, it shows that the role of the Deputy Regional Head is becoming stronger in the implementation of Regional Government. This research uses a descriptive juridical method. The results of this study show that the regulation of the position and duties of deputy regional heads in the structure of regional government has undergone different regulatory dynamics in several laws. Their position as a local government official elected directly by the people as a running mate with the regional head strengthens their position in the structure of regional government. Although their duties are primarily to assist the regional head in the implementation of regional government, in certain situations, the deputy regional head

can replace the regional head when the regional head is unable to perform their duties.

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INTRODUCTION

In the administration of government in the regions, managerial resources are needed in managing regional organizations with various aspects of services and problems. The leadership of local government, both Governor and Vice Governor, regent / mayor and deputy regent / mayor is a package (collective) leadership which is a consequence of the development of democracy in such a dynamic region, where regional heads and deputy regional heads are directly elected based on the mandate of Law Number 32 of 2004 concerning Regional Government Article 56 paragraph (1) states that:

Regional heads and deputy regional heads are elected in a pair of candidates who are carried out democratically based on the principles of direct, public, free, confidential, honest and fair.

The democratic process in the regions through the election of regional heads and deputy regional heads, will present strong and efficient regional governments, but the problem is related to the legal position of regional heads and deputy regional heads as a package (collective) leadership that should maintain harmony in the administration of regional government, but the limited authority of village representatives for deputy regional heads of regional heads in carrying out government functions resulting in disharmonization of functions between regional heads and deputy regional heads.

Regarding the position and authority of the deputy regional head based on Law Number 12 of 2008 concerning the Second Amendment to Law Number 32 of 2004 concerning Regional Government, Article 26 paragraph (1) states that it is unable. The deputy regional head has the following duties::

1. Assist regional heads in organizing local government;
2. Assist regional heads in coordinating the activities of vertical agencies in the regions, follow up reports and / or findings of the results of supervision of supervisory apparatus, implement. empowering women and youth, as well as striving for the development and preservation of socio-culture and the environment;
3. Monitor and evaluate the administration of district and city governments for deputy heads of provincial regions;
4. Monitor and evaluate the area of administration in the subdistrict, kelurahan and / or village areas for the deputy head of the district / city;
5. Provide advice and consideration to regional heads in the implementation of local government activities;
6. Carry out other government duties and obligations assigned by the regional head; and
7. Carry out the duties and authorities of the regional head if the regional head is unable.

Based on the provisions above, the position and authority of the deputy regional head are very limited and depend on the discretion of the regional head. The authority of the deputy regional head is only to supervise and evaluate the government units under them. In addition, the deputy regional head is positioned as a substitute for the regional head when the latter is temporarily or permanently unable to fulfill their duties. This reality has created issues between the regional head and the deputy regional head due to the lack of clarity in the distribution of tasks and authorities. Formally, the leadership nomenclature of a single package indicates the existence of positions for both the regional head and the deputy regional head.

In the course of governance, it is evident that the regional head has a more dominant role in determining and deciding government policies compared to the deputy regional head. This is not only because the law allows it but also due to the unclear legal position of the deputy regional head. This has led to problems such as rivalry, differences in preferences, ambiguity in authority, responsibility, and issues related to the replacement of the deputy regional head in case of their incapacity.

Before the era of reform, the authority and responsibilities of the deputy regional head were determined by the regional head. This was because the position of the deputy regional head was seen as merely an assistant, and they were required to meet certain qualifications and work in harmony with the elected regional head. The roles were clearly defined, usually focused on technical tasks rather than policymaking.

In the one-package leadership model in the reform era, the role of the regional head, as regulated by Law Number 32 of 2004, is to assist the regional head, provide advice and recommendations to the regional head, and carry out the tasks and authorities of the regional head in case of their incapacity. Detailed task division is determined through mutual agreement and is outlined in separate provisions. This situation has created legal challenges for the existence of the deputy regional head in regional governance, both in terms of their position, functions, and responsibilities as the deputy regional head.

RESEARCH METHODS

This study aims to provide an in-depth description and analysis of legal phenomena related to [specify the legal issues studied], focusing on aspects [specify the aspects to be studied]. This research methodology is designed to collect, analyze, and interpret relevant data to provide a better understanding of the legal issue.

This research is a type of juridical descriptive research, which aims to describe and systematically analyze legal phenomena that exist in society. A descriptive approach is used to collect data and explain legal phenomena in detail.

The collected data will be analyzed using methods [specify analysis methods such as content analysis, thematic analysis, or statistical analysis]. This analysis will involve the process of classification, coding, and interpretation of data to produce relevant findings.

This research complies with the ethical principles of research, including obtaining consent from respondents and maintaining the confidentiality of the data obtained. All data will be stored securely and used only for research purposes.

RESULTS AND DISCUSSION

Before the enactment of the Law, there were various identical terms such as advocate, lawyer and legal advisor which in Legal Practice in Indonesia had significant differences in understanding. In English all these terms are called *lawyers*. The term, has different roles such as legal counsel (*trial lawyer*) while in America it is known as *Attorney at law* and in England it is known as *barister*. Regarding the term legal consultant in America is called *counselor* or in England it is called the term *solicitor*.

1) The Position and Functions of the Deputy Regional Head According to Law No. 32 of 2004

In order to address the difficulties that arose as a result of the weaknesses of Law No. 22 of 1999, Law No. 32 of 2004 was enacted. There are many significant changes in this law compared to Law No. 22 of 1999, including the relationship between the central government, provincial regions, and regencies/cities.

In Law No. 32 of 2004, there is also a fundamental change in Article 24 paragraph (5), which stipulates that regional heads and deputy regional heads are directly elected by the people of the respective regions. Another difference concerns the removal of regional heads. According to Law No. 22 of 1999, the Regional People's Representative Council (DPRD) could propose removal, whereas under Law No. 32 of 2004, the removal of regional heads is done through an impeachment procedure to the Supreme Court. If the DPRD believes that a regional head and/or deputy regional head are not fulfilling their duties as regional heads and deputy regional heads, their removal can be proposed, with legal proof provided through the Supreme Court.

With the fundamental changes introduced by Law No. 32 of 2004, especially regarding the existence of the deputy regional head, whose appointment is done directly in a single pair with the regional head, the legal position of the deputy regional head appears to be more clearly regulated. Previous laws did not specify this as clearly, and initially, the appointment of deputy regional heads was determined by the government itself, which changed when Law No. 22 of 1999 came into effect, making their selection the responsibility of the DPRD. Normatively, this shows that the position of the deputy regional head has legal legitimacy and should, therefore, be given a more appropriate role.

Law No. 32 of 2004 defines the duties of the deputy regional head in Article 26 paragraph (1) as follows:

- a. Assisting the regional head in governing the region.
- b. Assisting the regional head in coordinating vertical government activities in the region, following up on reports and findings of supervisory authorities, implementing women's and youth empowerment, and promoting social, cultural, and environmental preservation;
- c. Monitoring and evaluating the administration of regencies and cities for deputy regional heads of provinces.
- d. Monitoring and evaluating the administration of regions at the sub-district, village, and/or rural levels for deputy regional heads of regencies/cities.
- e. Providing advice and recommendations to the regional head in the implementation of regional government activities.
- f. Carrying out other government duties and responsibilities assigned by the regional head; and

- g. Performing the duties and authorities of the regional head if the regional head is unable to do so.

In carrying out these duties, the deputy regional head is accountable to the regional head. The deputy regional head can assume the position of the regional head until the end of their term if the regional head is temporarily unable to fulfill their duties, passes away, resigns, is dismissed, or is unable to perform their duties continuously for six months within their term.

Based on a comparison of the legal position and duties of the regional head and deputy regional head, including task division, appointment systems, and accountability, several fundamental differences are apparent. These differences could be avoided if the legal position and duties of the deputy regional head were clearly defined in both the constitution and legislation.

In the 1945 Constitution of the Republic of Indonesia, Article 18 paragraph (4) explicitly mentions only the positions of Governor, Regent, and Mayor as regional government heads for provinces, regencies, and cities, respectively. It is clear that the drafters of the constitution only established the position of regional head without including the position of deputy regional head. This raises questions about whether the drafters of the law had the authority to create the position of deputy regional head.

In this regard, according to Harun Alrasid, in the judicial review of Law No. 32 of 2004 on Regional Governance against the 1945 Constitution, the drafters of the law are not authorized to create the position of deputy regional head. The drafters of the constitution only established the position of regional head (Governor, Regent, Mayor) as stated in Article 18 paragraph (4). Therefore, the provisions in Law No. 32 of 2004 that regulate the position of deputy regional head are unconstitutional, or in other words, the constitutional existence of the position of deputy regional head is not valid.

As a result, the legal position and duties of the deputy regional head become a juridical urgency for clarification. Some reasons for this include:

- a. The need for a clear division of power between the regional head and deputy regional head, which ultimately affects legal certainty between the two officials.
- b. The deputy regional head, like the regional head, is a state official who must be held accountable. Therefore, by defining their duties and authorities, the deputy regional head can be held accountable.
- c. Such regulation is *ius constituendum* as a juridical anticipation to address potential issues in regional governance that may arise in the future, allowing for early prevention through established regulations.

Furthermore, Article 24 paragraph (3) of Law No. 32 of 2004 states that "The regional head, as referred to in paragraph (1), is assisted by one deputy regional head." The wording of Article 24 paragraph (1) of Law No. 32 of 2004 contains the potential for multiple interpretations, leading to various interpretations of the meaning of the term "assisted."

Linguistically, the term "assisted" is derived from the verb "bantu," which can be understood as "to help." From the verb "bantu," the verb "membantu" emerges, which means to provide support (in terms of energy, etc.) to make something strong, firm, successful, etc.

Additionally, the term "deputy" refers to a noun, meaning: 1. a person authorized to act as a substitute for another person; 2. a person chosen as a representative of the state,

an envoy; 3. a person who manages trade and other matters on behalf of someone else; 4. a position second to the one mentioned in front of it. Based on these meanings, it can be concluded that a deputy regional head is someone authorized to substitute for the regional head in certain circumstances or is the second position after the regional head.

In legal terminology, "deputy" is defined as a substitute or the second person who can make decisions. Based on the terminology used in Article 24 paragraph (3) of Law No. 32 of 2004, which includes the word "assisted," it can be understood that the Regional Head (passively) is assisted by the Deputy Regional Head (actively) in carrying out their duties. Therefore, the Regional Head is required to seek assistance from the Deputy Regional Head in fulfilling their duties, while the Deputy Regional Head is obliged to assist the Regional Head.

Another interpretation used to obtain information about the functional description related to the deputy regional head is a systematic-teleological interpretation, which, after a comprehensive examination of other articles in Law No. 32 of 2004 related to the position of the deputy regional head, concludes that the duties of the deputy regional head include:

- a. Assisting the regional head as a companion in performing their duties if the regional head is still in office.
- b. Assisting the regional head as a substitute for the regional head in performing the duties of the regional head.
- c. These duties include both executive powers that are real and nominal.

Therefore, based on the systematic-teleological interpretation, although the deputy regional head's duty is to assist the regional head, they can also act as a substitute for the regional head. Hence, the qualifications of both positions are not differentiated. Moreover, to anticipate the replacement of the regional head, the deputy regional head must have a legitimacy equal to that of the regional head, especially since their selection is done in a single pair.

In this regard, two interesting aspects regarding Article 25 and Article 26 of Law No. 32 of 2004 are: (1) why does Article 25 state, "the regional head has duties and authorities," while Article 26 states, "the deputy regional head has duties"? This discrepancy is notable, especially since the second paragraph of the section containing these articles mentions "duties, authorities, and responsibilities of the Regional Head and Deputy Regional Head." (2) What are the legal consequences of this difference?

If we examine the content of Article 25 of Law No. 32 of 2004, we find that the regional head is not only burdened with the duty of administering regional government but is also given authority, such as proposing regional regulations (Ranperda) or enacting regional regulations that have been jointly approved with the DPRD. This authority does not seem to be possessed by the deputy regional head and cannot be delegated by the regional head to the deputy regional head for implementation. This is reinforced by Article 26 paragraph (1), which only mentions "carrying out other government duties and responsibilities" without including the authority of the regional head to be executed by the deputy regional head. Essentially, the deputy regional head is given tasks but has no authority to govern the regional government, except when the regional head is temporarily unable to perform their duties.

The legal consequences of this difference concern the political accountability of the regional head to the DPRD, in the form of accountability reports. Although it is just an accountability report to the DPRD, it can have legal implications, especially in the

submission of the Regional Budget Draft (APBD). Meanwhile, the deputy regional head is not obliged to provide accountability to the DPRD. The deputy regional head is only accountable for the execution of their duties to the regional head.

Furthermore, based on research conducted in several regions used as comparison models regarding the duties of the deputy regional head in the administration of regional government, the scope of duties of a deputy regional head appears to be limited to the field of supervision. This limitation restricts the deputy regional head from playing a significant role in the administration of regional government. Although Article 27 of Law No. 32 of 2004 stipulates obligations that must be fulfilled by the deputy regional head.

2) Responsibility of Deputy Regional Heads in Regional Governance

a. Legal Basis for the Responsibility of Deputy Regional Heads

In theory, the legal basis that can create a legal obligation for a legal subject can be found through two methods:

1. From clear provisions of positive law.
2. Through interpretation of positive law that is not explicitly regulated.

The second method, which involves interpretation, often leads to problems because interpretation can result in a change in the meaning of positive legal provisions.

In Law No. 32 of 2004, the legal basis for the responsibility of deputy regional heads is found in Article 26 paragraph (2), which states that in carrying out their duties as referred to in paragraph (1), deputy regional heads are responsible to the regional head. Additionally, Article 27 paragraph (1) of Law No. 32 of 2004 specifies the obligations of deputy regional heads, including upholding and implementing Pancasila, carrying out the 1945 Constitution of the Republic of Indonesia, and maintaining the integrity of the Unitary State of the Republic of Indonesia. These obligations of deputy regional heads can not only create moral obligations but also legal obligations in fulfilling their duties.

The requirement for deputy regional heads to be responsible to the regional head, as emphasized in Article 26 paragraph (2) of Law No. 32 of 2004, is incorrect. This is because deputy regional heads are elected by the people in a single pair with the regional head, so it is not appropriate for them to be accountable to the regional head, as the regional head did not choose them. In Law No. 32 of 2004, there is no obligation for deputy regional heads to be accountable by providing reports on the administration of regional governance to the government, presenting accountability reports to the Regional People's Representative Council (DPRD), or informing the public about reports on the administration of regional governance. Deputy regional heads receive general authority of an attributive nature, but the details of this general authority are delegated by the regional head. The relationship between the regional head and deputy regional head is internal, meaning that all actions carried out with the authority delegated are accounted for by the deputy regional head to the regional head. Internal accountability arises because there is a need for consistency in the way power is acquired through the delegation of authority from the regional head to the deputy regional head.

Therefore, the accountability of deputy regional heads to the regional head can be understood as an obligation to report on all exercises of power to the delegator. This obligation to report to the regional head is based on the idea that no area of authority should be entirely free from oversight. Deputy regional heads, as those who assist the regional head in regional governance, are accountable internally to the regional head. Thus, the legal

basis for the accountability of deputy regional heads is related to the tasks and functions they hold.

In relation to the legal basis for accountability, the method of acquiring power can be used as a basis for accountability. In principle, all areas of authority must be accountable, but it should be noted that accountability has characteristics, limits, and types. Therefore, all legal provisions that grant specific powers can indirectly be used as the legal basis for accountability. From the grant of power, the nature, limits, and types of accountability can also be inferred.

b. Nature of Deputy Regional Heads' Accountability in Regional Governance

Based on legal provisions, accountability of deputy regional heads can be categorized into two types: mandatory accountability and non-mandatory accountability. Internal accountability in their role as assistants to the regional head in regional governance is mandatory because Law No. 32 of 2004 obligates deputy regional heads to be accountable to the regional head for the performance of their duties. External accountability is not mandatory, meaning that deputy regional heads are not required to be directly accountable to the public for their role as assistants to the regional head.

The nature of the accountability of deputy regional heads is based on whether they have authority. In principle, if they have authority in carrying out their duties, then they are obliged to be accountable externally. In their role as assistants to the regional head in regional governance, deputy regional heads do not have authority, as stated in Article 26 paragraph (1) of Law No. 32 of 2004, which states that "Deputy Regional Heads have duties." Therefore, the accountability of deputy regional heads can only be directed inward, meaning they are accountable to the delegator. In contrast, when compared to the regional head, it is clearly stated in Article 25 of Law No. 32 of 2004 that "The Regional Head has duties and authority." Consequently, according to Law No. 32 of 2004, deputy regional heads do not have authority, which means that they cannot make strategic decisions in regional governance.

However, a different situation arises when deputy regional heads act as delegates of the regional head. This occurs when the regional head passes away, resigns, is dismissed, or is unable to perform their duties continuously for six months within their term (Article 26 paragraph (3)), or when the regional head is temporarily suspended (Article 30 paragraph (1), Article 31 paragraph (1), and Article 32 paragraph (5)). In such cases, deputy regional heads assume the duties and responsibilities of the regional head until there is a legally binding court decision (Article 34 paragraph (1)). Deputy regional heads, as delegates, receive a transfer of authority, and as a result, they have external accountability. The principle is that if a task carries inherent authority, then, in external relationships, accountability becomes mandatory.

Voluntary accountability or accountability that is not mandated by the regional head can be presented to the public. This type of accountability represents the moral accountability of deputy regional heads to the public, who are the sovereign owners. Moral accountability can be conveyed in any public forum or through other media.

The existence of voluntary accountability does not diminish the importance of mandatory accountability that deputy regional heads must fulfill towards the regional head. Moral accountability does not carry legal sanctions, while mandatory accountability can lead to sanctions. Law No. 32 of 2004 does not specify the sanctions that should be imposed

if deputy regional heads fail to provide accountability to the regional head. Therefore, there is a need for clear provisions regarding the sanctions that can be applied to deputy regional heads if they fail to provide accountability to the regional head. Such sanctions may include notifying the DPRD's leadership for the proposal of the deputy regional head's dismissal to the President. However, such sanctions are primarily political in nature.

3) Political Accountability of Deputy Regional Heads

One of the obligations of Regional Heads is to provide a report on the administration of regional governance to the government, present an accountability report to the Regional People's Representative Council (DPRD), and inform the public about the report on the administration of regional governance. This should be done once a year.

The accountability report presented to the DPRD is more political in nature, where the DPRD assesses the contents of the Regional Head's accountability. Issues that can be raised regarding the accountability of the Regional Head, including its content, are:

- a. The nature of the accountability of the Regional Head/Deputy Regional Head.
- b. The sanctions that can be imposed on the Regional Head/Deputy Regional Head by the government and the DPRD.

Based on the obligations and oaths of the Regional Head and Deputy Regional Head, both are required to be accountable for their actions, including upholding the 1945 Constitution of the Republic of Indonesia, maintaining the integrity of the Unitary State of the Republic of Indonesia, complying with and enforcing all legal regulations, and accounting for the management of regional finances. The obligations or oath, which includes the commitment of the Regional Head and Deputy Regional Head to fulfill their duties, gives rise to the responsibility of the Regional Head/Deputy Regional Head to be accountable to the government and the DPRD in the form of accountability reports.

The phrase "upholding" cannot be interpreted to mean that the Regional Head and Deputy Regional Head are responsible for all aspects of the 1945 Constitution and legal regulations. Provisions unrelated to the authority of the Regional Head and Deputy Regional Head are not part of their responsibility.

According to Law No. 32 of 2004, Article 27 paragraphs (1) and (2) state that:

- a. In carrying out their duties and authority as stipulated in Article 25 and Article 26, the Regional Head and Deputy Regional Head have the obligation to:
 - a) Uphold and implement Pancasila, carry out the 1945 Constitution of the Republic of Indonesia, and maintain the integrity of the Unitary State of the Republic of Indonesia;
 - b) Improve the welfare of the people;
 - c) Maintain public order and security;
 - d) Implement democracy;
 - e) Comply with and enforce all legal regulations;
 - f) Uphold ethical and normative standards in the administration of regional governance;
 - g) Promote and develop regional competitiveness;
 - h) Implement a clean and good governance principle;
 - i) Account for the management of regional finances;
 - j) Establish working relationships with all vertical agencies in the region and all regional agencies;

- k) Present a strategic plan for the administration of regional governance before the DPRD plenary session.
- b. In addition to the obligations stipulated in paragraph (1), the Regional Head also has the obligation to provide a report on the administration of regional governance to the Government, present an accountability report to the DPRD, and inform the public about the administration of regional governance.

Based on these provisions, the Regional Head and Deputy Regional Head are required to be accountable for the administration of regional governance. The report on the administration of regional governance to the government should be interpreted as internal accountability for the purpose of evaluation and guidance on the administration of regional governance. On the other hand, the accountability report presented to the DPRD can be seen as external accountability. Although it is in the form of an accountability report, it can have legal implications, especially in the approval of the Regional Regulation on the Regional Budget (APBD), which the DPRD may reject or not approve.

Furthermore, the Regional Head and Deputy Regional Head are obligated to prepare a strategic plan for the administration of regional governance, which is presented to the DPRD plenary session. Politically, the content of this planning must be accounted for in the form of accountability reports to the DPRD. However, the implementation of the strategic plan cannot be separated from compliance with legal regulations, as the implementation of the plan requires funds from the public that must be approved by the DPRD. Planning alone cannot guarantee successful implementation. DPRD approval is required to secure funds for the implementation of the strategic plan. This is reflected more concretely in the Regional Regulation on the Regional Budget (APBD), which is submitted by the Regional Head every year.

Therefore, the political decisions made by the Regional Head and Deputy Regional Head cannot be separated from the targets set in the strategic plan, which can also be used as a measure of their success in the administration of regional governance.

Based on practical experience in regional governance, political accountability can be categorized into two types: mandatory accountability and voluntary accountability. Mandatory accountability can be further divided into ordinary accountability, which is required to be carried out once a year, and extraordinary accountability, which is required by the DPRD in the form of requesting an accountability report from the Regional Head during their term.

Voluntary accountability arises from the moral responsibility of the Regional Head and Deputy Regional Head to the public, by informing the public about the administration of regional governance.

Political accountability also includes accountability for the use of regional finances. The use of regional finances is the responsibility of the Regional Head and Deputy Regional Head in the political realm, as it is accountable for the utilization of regional finances. In this regard, the Regional Head and Deputy Regional Head cannot make mistakes because the plan for the use of regional finances must first be approved by the DPRD. Approval of the Regional Budget and Expenditure Plan (RAPBD) is an act of approval of the Regional Head and Deputy Regional Head's plans as stated in the Regional Regulation on the Regional Budget (APBD). Planning is reviewed for its accuracy by the DPRD through the proposal of the Regional Regulation on the Regional Budget (RAPBD).

The political use of regional finances is never separated from the oversight of the DPRD and the Supreme Audit Agency (BPK).

Supervision in the field of regional finance, carried out by the Regional Head and Deputy Regional Head, is conducted by the DPRD and the BPK. The DPRD supervises the political use of regional finances, while the BPK examines the accuracy of budget implementation. The BPK examines the budget calculations that have been used, while the DPRD oversees the political use of regional finances.

From the explanation of political accountability above, it can be concluded that:

The political accountability of the Regional Head and Deputy Regional Head during their term must be submitted to the Government and the DPRD. The accountability of the Regional Head and Deputy Regional Head to the Government is internal accountability, while accountability to the DPRD can be seen as external accountability.

Sanctions for accountability can result in the dismissal of the Regional Head and Deputy Regional Head from their positions. The Regional Head and Deputy Regional Head can be dismissed by the initiative of the DPRD to the President or without the DPRD's proposal.

In this context, specifically regarding the accountability of Deputy Regional Heads, their accountability is generally inherent in the accountability of the Regional Head. However, the nature of accountability of Deputy Regional Heads must be submitted to the Regional Head. The accountability of Deputy Regional Heads in their role as assistants to the Regional Head in the administration of regional governance is internal, while the accountability that is external in nature is associated with the accountability carried out by the Regional Head.

4) Accountability of Deputy Regional Heads in the Legal Field

Accountability in the legal field can be divided into two types: Accountability for the implementation of the law and accountability for legal violations. Accountability for the implementation of the law can be carried out in two forms: passive and active. In the passive form, it is assumed that the Regional Head and Deputy Regional Head have implemented the law if there are no lawsuits or objections from other parties. Therefore, in this passive form, the active party is the Regional People's Representative Council (DPRD), which can conduct daily oversight functions over the Regional Head and Deputy Regional Head. In the active form, accountability is done by clearly reporting on each implementation of legal regulations to the government and DPRD. Legal accountability, when active, must use Article 27 paragraph (1) of Law No. 32 of 2004 as a measure of its success. The Regional Head and Deputy Regional Head are bound to fulfill their duties based on their oath.

The problem that arises regarding accountability for legal violations is how to investigate or prosecute the Regional Head and Deputy Regional Head who commit legal violations. Is there a prerogative right to receive different inspections than others?

In the 1945 Constitution of the Republic of Indonesia, the principle of equality before the law is adopted, with no exceptions. The Regional Head and Deputy Regional Head are citizens of the Republic of Indonesia; therefore, if they commit legal violations, they will be investigated and prosecuted according to the applicable law. Is there a prerogative right for the Regional Head and Deputy Regional Head to receive different inspections than citizens or others?

Article 36 of Law No. 32 of 2004 regulates the prerogative of the Regional Head and/or Deputy Regional Head as follows:

- (1) Investigation and prosecution against the Regional Head and/or Deputy Regional Head are carried out after obtaining written approval from the President upon the request of the investigator.
- (2) In case written approval as referred to in paragraph (1) is not given by the President within a maximum of 60 (sixty) days from the receipt of the request, the investigation and prosecution process can be carried out.
- (3) Investigation measures continued with detention require written approval as referred to in paragraph (1) and paragraph (2).
- (4) Matters excluded from the provisions as referred to in paragraph (1) are:
 - a. Caught in the act of committing a criminal offense;
 - b. Suspected of committing a criminal offense punishable by death penalty, or suspected of committing a criminal offense against state security.
- (5) Investigation measures as referred to in paragraph (4) must be reported to the President within a maximum of 2 (two) times 24 (twenty-four) hours.

Based on the above provisions, there appears to be special treatment or prerogative rights for the Regional Head and/or Deputy Regional Head in the investigation process, namely the requirement of written approval from the President. However, even if there is a time limit of 60 (sixty) days, if the President's approval is not given, the investigation and prosecution process can still proceed. Equality before the law for the Regional Head and Deputy Regional Head and citizens is only applicable if the Regional Head and Deputy Regional Head are caught in the act of committing a criminal offense or are suspected of committing a criminal offense punishable by death penalty or against state security. This information must be reported to the President within a maximum of 2 (two) times 24 (twenty-four) hours.

Criminal demands against the Deputy Regional Head can certainly also have an impact on political assessments. The issue is how to resolve it if the Deputy Regional Head commits an act that can be criminally prosecuted and must also be held accountable politically. Ideally, political matters should be prioritized and then followed by criminal proceedings.

- a. Accountability of Deputy Regional Heads in the Moral Aspects of Regional Governance

Accountability of Deputy Regional Heads in the moral aspect is based on the idea that every person has the instinct to distinguish between right and wrong. Additionally, Indonesia is a democratic country based on Pancasila. Therefore, the values contained in Pancasila serve as criteria for distinguishing between what is good and what is not.

In carrying out their duties, Deputy Regional Heads are involved in various types of decision-making in accordance with the tasks assigned by the Regional Head. Therefore, in every decision, Deputy Regional Heads are expected to reflect moral values consistent with the moral values inherent in Pancasila. As public servants, Deputy Regional Heads have a duty to assist the Regional Head and are obligated to comply with positive law. In implementing positive law, Deputy Regional Heads are not allowed to disregard moral

principles. The decisions made by Deputy Regional Heads in assisting the implementation of the Regional Head's tasks should embody moral values and can, therefore, be morally accountable. Although moral accountability does not have legal sanctions, it can have an influence on decision-making. The public, who is affected by the decisions, will assess the decision-maker. Additionally, moral values are generally aligned with religious values, as many moral values are derived from religious values.

Moral accountability is a passive form of accountability, meaning that Deputy Regional Heads do not need to formally state that their decisions already embody moral values. This is different from legal accountability, where Deputy Regional Heads are required to ensure that their policy measures adhere to the principles of efficiency (*doelmatigheid*) and compliance with applicable laws (*wetmatigheid*).

With moral accountability, Deputy Regional Heads are subject to direct social control from the public, whether through the media or parliamentary forums used to convey the results of their oversight. Although it lacks legal sanctions, this approach can be effective in assessing the decisions made by both the Regional Head and Deputy Regional Head.

b. In summary, regarding the accountability of Deputy Regional Heads:

Accountability for Deputy Regional Heads is essentially bounded, meaning that Deputy Regional Heads are only obliged to be accountable for the areas assigned by the Regional Head. Therefore, their internal accountability is only presented to the Regional Head, while their external accountability is included in the accountability report of the Regional Head to both the Government and the DPRD.

Political, legal, and moral accountability can be carried out at any time, without waiting for the end of the Deputy Regional Head's term. The implementation of accountability can be seen in the accountability report presented by the Regional Head to the Government and the DPRD once a year.

CONCLUSION

Based on the description above, the following conclusions are proposed which can be put forward as follows:

1. The arrangement of the position and duties of deputy regional heads in local government structures has undergone different regulatory dynamics in several laws. Its position as a tool of local government directly elected from the people in a pair of candidates with regional heads, further strengthens its position in the local government structure. Although his task is only to assist the regional head in the implementation of regional government, under certain conditions the deputy regional head can replace the position of regional head, namely when the regional head is unavailable.
2. The authority of the deputy regional head in policy making can be traced through the source of authority obtained both attributively and derivatively. The attributive authority obtained through Law No. 32 of 2004 allows deputy regional heads to make policy decisions independently, while derivative-sourced authority can only be exercised if accompanied by delegation of power from regional heads. However, in general, the policy taken by the regional head is due to the granting of power from

the regional head, so that the deputy regional head actually does not have the authority to make policy decisions independently.

3. The accountability of deputy regional heads can in fact take the form of legal, political and moral accountability. Legal accountability carries consequences for sanctions if violated by the deputy regional head, while political and moral accountability does not have an impact on the law or is not sanctioned. The accountability of the deputy regional head is limited in scope, meaning that it depends on the duties given by the regional head. However, for tasks that are not assigned by the regional head, the deputy regional head should also be burdened with accountability for the actions taken.

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