

CHAPTER I

INTRODUCTION

A. Background

Indonesia currently embraced the system of democracy, *demos* which means people and *eratos or cratein*, the meaning is the government. The meaning of democracy is where the condition of the State in the system of Government, sovereignty is in the hands of the people, the supreme power is in the decision together with the people¹.

The Government in a country has a purpose particularly in the system of Government embraced by individual countries especially adherents of democratic system. The real thing from a system of democracy was made law decentralized so that the regional can organise most of power conferred by the Central Government to set up its own by laws according to the principle of autonomy and helper principle².

To realize the implementation of Local Government, is set in an applicable legislation, in this case is Law Number 23 of 2014 Concerning Local Government that runs the functions of the Local Government is the institutions in Local Government and District Representative Council. The relationship between Local Governments and created the District Representative Council partnership is the relationship. It means between the two governments institutions of the regional have the same position and not at each other's command to each other. As for the purpose of the establishment of the rule of law in this regional is so that the regional can be independently organized by Local Government in organizing and taking care of his own Government Affairs

¹Syafiie, Inu Kencana. *Ilmu Pemerintahan*. Mandar Maju, Bandung. 2013. Page 151

²Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, article 18.

according to the principle of autonomy and helper task in the system and the principle of the unitary State of the Republic of Indonesia as stipulated in-the Constitution of the Republic Indonesia 1945 the State Union of Republic Indonesia is divided into provinces, then the area of the Provinsi, was divided into Kabupaten and Kota, where each Province, District, and City had arranged with the Local Government Act. The government area is the Province, District, and the City set up and takes care of his own government affairs according to the principle of autonomy and helper task³.

In the law on Local Government Article 1 mentioned that the Local Government is the organizer the government affairs by Local Governments and the District Representative Council according to the principle of autonomy and helper task with the principle of autonomy in the system and the existence of the principle of the Unitary State of the Republic of Indonesia as stipulated in the Constitution of the Republic of Indonesia in 1945. Item from Local Government namely Gubernur, Bupati, Walikota and other devices. The District Representative Council is an area as an organizer of Local Government⁴.

Regional Budget Revenue and Expenditure is the annual Local Government plan which is set based on local regulations. Elements of the Local Governments namely Governors, Mayors or governors, and other devices as well as the District Representative Council based on the principle of autonomy and helper task with principles of decentralization within the system and the principle of the country of Indonesia as written in the Constitution of the Republic Indonesia in 1945.

³Undang-Undang Dasar Negara Republik Indonesia 1945 Tentang Pemerintah Daerah, article 18.

⁴Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah, article 1.

The systems of government of Indonesia are in the midst of a period of transformation in the relationship between the Central Government and Local Governments. Province and District/City, the Local Governments are an extension of the rule in the Central Government. However, this is a way for Local Governments to arrange for the full implementation of its territory of its own and can take greater responsibility in providing public services to the community that exists in the region⁵.

In Local Government are known by the existence of the Local Government device where the Local Government device, which consist of Sekretariat Daerah, Sekretariat DPRD, Dinas Daerah, and Lembaga Teknis. Meanwhile, in the area of Kabupaten/Kota the government device consists of Sekretariat Daerah, Sekretariat DPRD, Dinas Daerah, Lembaga Teknis Daerah, Kecamatan dan Kelurahan, in which each device is the regional has a very strong linkages and it is a unity that can not be separated in organizing or execution of government policy areas in accordance with the legislation that apply.

On article 148 of the Law Number 23 of 2014 concerning Regional Government has explained that the District Representative Council is an institution of regional and District Representative Council also have a position as one of the elements organizer of local governments. On article 149 explained that District Representative Council has the Controlling Functions, Budgeting and Legislation. In Article 153 mentioned that the Controlling Implementation of Regional Regulation of the District/City and regulations Regent/Mayor, The implementation of the provisions of other legislation related to the conduct of the Regional

⁵H. A. W. Widjaja. 2002. *Otonomi Daerah Dan Daerah Otonomi*. PT.Raja Grafindo Persada, Jakarta. Page 1.

District/City Government, and The implementation of the follow-up to the results of the examination of the financial statements by Badan Pemeriksa Keuangan⁶.

The monitoring activities carried out by the District Representative Council rather than the purpose of the priority of an activity of Local Government, but as one of the means to ensure the achievement of implementation activity in the region. The connection with this then held a monitoring system against the Act Government apparatus with a view to avoiding any act that harms the community, at least the minimal possible occurrence of pressing the act⁷.

Regarding the Regional Budget Revenues and Expenditure are governed in law 23 of 2014 concerning Regional Government. Regional Budget Revenue and Expenditure is the basis of the financial management region in a period of 1 year. Regional Budget Revenue and Expenditure is calculated starting from 1 January to 31 December. The Regional Head recommend the Regional Regulation Draft about Regional Budget Revenue and Expenditure with explanations and supporting documents to the District Representative Council to get approval. Accountability of organization of the Regional Budget Revenues and Expenditure Area based on the submission of the Regional Head about Regional Regulation Draft, accountability, from the implementation of the Regional Budget Revenue and Expenditure to District Representative Council, including financial statements that had already been examined by the Agency of Financial Examiners, at the latest within 6 months after the fiscal year ends. In the running of local regulations, the Regional Head makes own regulation such as contained in Article 190, that Regional Head Regulation about the elaboration of Regional Budget Revenue and Expenditure and Regional Head Regulations about the elaboration of the changes of

⁶Undang-Undang Republik Indonesia No 23 Tahun 2014 Tentang Pemerintah Daerah, article 148, 149 and 153.

⁷Muchsan. *Sistem Pengawasan Terhadap Perbuatan Aparat Pemerintah dan Peradilan Tata Usaha Negara di Indonesia*. Liberty, Yogyakarta. Page 36.

Regional Budget Revenue and Expenditure is became a basis to assign the document the implementation of the budget on Satuan Kerja Perangkat Daerah⁸.

The functions of the District Representative Council in order to enhance the roles and responsibilities of Regional Representative Institutions to develop a life of democracy, ensure the representation of the people and the region in implementing the duties and authorities of the institution, as well as developing mechanisms of checks and balances between the Executive and legislative institutions, as well as improve the quality, productivity, and performance.

The system that embraced the government of Indonesia, the controlling carried out by the institutions that are in the government or called by Internal Controlling. The controlling can also be performed by an institution which are located outside on the organs of government or commonly is referred as External Monitoring. In the Internal Monitoring, the monitoring can be conducted by the institutions created specifically by the government such as the Badan Pengawasan Keuangan dan Pembangunan (BPKP), controlling carried out by the Inspektorat Jenderal Departemen, Badan Pengawas Daaerah (Bawasda) and Internal Monitoring within the the Local Government also carried out by the direct leader who served or Badan Tata Usaha Negara. Controlling is often also called the Pengawasan Melekat (Waskat). External controlling is conducted by Dewan Perwakilan Rakyat (DPR), Badan Pemeriksa Keuangan (BPK), Mahkamah Agung and Institutions which are below as well as external the controlling are also carried out by the community, which can be done by either by individuals, community groups, NGOs and the mass media.

⁸Undang-undang Republik Indonesia No 23 Tahun 2014 Tentang Pemerintah Daerah, article 179, 181, and 184.

Views of nature, the government monitoring, there is repressive and preventive. Repressive Monitoring namely monitoring is done and has the aim to follow up the Act Government which is already done by the government by way of breaking the law. Whereas preventive monitoring is the monitoring done and had the purpose to prevent the occurrence of any act or government actions that violate the law, either written or unwritten.

The inspection is a process of analysis of an issue, problem identification, and evaluation issues that were conducted independently, professionally and objectively, on the basis of credible inspection standards and based on truth and reliability of information about management and financial responsibility of the State. Financial Examiner Agency is an agency of the Republic of Indonesia Financial Examiners. The District Representative Council based on the functions of the District Representative Council can conduct the monitoring against the execution of the affairs of Local Government in the regions it works in accordance with the Legislation. The controlling of the District Representative Council against the monitoring of implementation the Regional Regulation and of Budget Revenue and Expenditure Budget of the Province/District/City⁹.

The functions of the controlling carried out by the District Representative Council are monitoring against Regional Government that has the monitoring of policy rather than a technical monitoring. In the article of Act No. 27 of 2009 about the people's Consultative Assembly, the House of representatives, Regional Representatives Council and District

⁹Galang Asmara, *Ombudsman Nasional dalam Sistem Pemerintahan Negara Republik Indonesia*, Laksbang Pressindo, Yogyakarta, 2005. Page 125-126.

Representative Council affirmed that: District Representatives Council have the rights: 1, Interpellation 2, Right Now 3, Right for Stating Opinion¹⁰.

In the controlling function of Regional Budget Revenue and Expenditure carried out by the District Representatives Council that is able to implement preventive functions, when drafting the Budget Plan Revenue and repressive controlling functions, when Regional Budget Revenues and Expenditure. In the management, regional financial accountability, regional financial management procedures assigned by the Regional Head based on Local Regulations and Regional Head. The Regional Head responsible regarding the financial management region to the District Representatives Council¹¹.

Regional Budget Revenues and Expenditure is part of the National Budget in its implementation is set up by legislation, such as that contained in the Constitution Article 11 paragraph (1) which States that: “The National Budget as a manifestation of the financial management of the State which is set every year by law and carried out in an open and responsible for the prosperity of most people”¹².

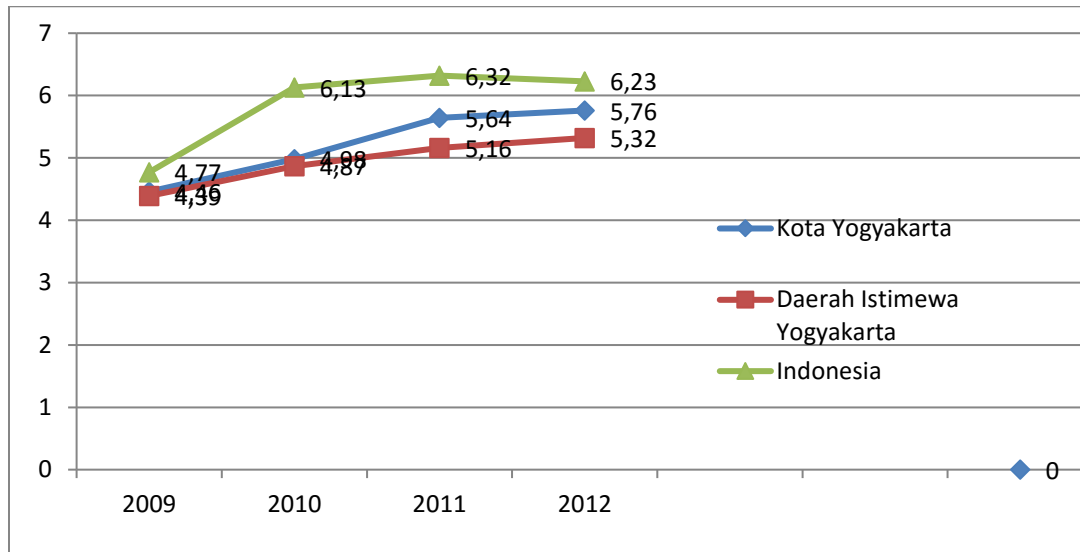
The economic growth of the city has increased during 2008-2012; the average reached 5.19% per year. This shows that in the same period an increase in economic activity in the territory of Kota Yogyakarta

¹⁰Undang-Undang Nomor 27 Tahun 2009 Tentang MPR, DPR, DPD, dan DPRD, Article 298.

¹¹Undang-Undang Republik Indonesia No 23 Tahun 2014, Tentang Pemerintah Daerah, Article 310.

¹²Undang-Undang Dasar 1945, Article 23.

Tabel 1.1 The Economic Growth of Kota Yogyakarta 2008-2012



Source: Nota Kesepakatan Pemerintah dengan DPRD Kota Yogyakarta Tentang Kebijakan Umum APBD Tahun Anggaran 2015

Kota Yogyakarta is the region that rests on the secondary and tertiary sectors in its economic activities. The largest contributor is the sector of trade, hotels and restaurants, and then followed by the service sector. Advances in sectors of trade, hotels and restaurants that is inseparable from the cultural and tourism activities that become the power of Kota Yogyakarta.

The city is a role model for other regions in Indonesia because the economic growth of the city is experiencing an increase in 4 years, from 2008-2012. Therefore, the government of the Kota Yogyakarta is one of the governments that have progress and has gone well. It is visible from the city economy statistics and local government leadership aspects assessed the community quite capable of being a role model and have authority. In addition, the process of deliberations of the budget has begun to do with transparent which involve the society.

The budget of Kota Yogyakarta in fiscal year 2015 was experiencing a very significant improvement when compared with fiscal year 2014 and 2013 before. In the fiscal year 2013, the budget of the city of 1,309 billion, which is 2014 the budget of Kota Yogyakarta experienced significant improvement of 1,459 billion, and 2015 the city budget was also experienced significant improvement of 1,730 Billion¹³.

The increase in the budget and the magnitude of the value of the Regional Budget Revenues and Expenditure of Kota Yogyakarta should be accompanied by strict controlling by the members of the District Representatives Council of Kota Yogyakarta has the controlling authority against Regional Budget Revenue and Expenditure, whether preventive or repressive. Monitoring should also be carried out by the internal agency that has the authority to conduct the monitoring against such Badan Pengawasan Keuangan dan Pembangunan (BPKP) serta Badan Inspektorat Daerah. In addition there are also the external institutions that conduct the monitoring against the State financial management namely Badan Pemeriksaan Keuangan. In addition to the above controlling institutions, community participation either directly or indirectly against much needed the controlling of budget of Kota Yogyakarta because in the implementation of National Budget aims for the welfare of the society either directly or indirectly. Public participation is a real controlling against organizing Regional Budget Revenue and Expenditure, access in decision making, contribution to development efforts, and the utilization of the results of Development¹⁴.

¹³Peraturan Daerah Kota Yogyakarta Tahun 2015 Pertanggungjawaban dan Pelaksanaan Anggaran Pendapatan Dan Belanja Daerah Tahun Anggaran 2014. attachment 1.

¹⁴Puriyadi, 2007, *Siasat Anggaran: Posisi Masyarakat Dalam Perumusan Anggaran Daerah*. Lokus, Yogyakarta. Page 43.

Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015, was set near the end of the year because the District Representatives Council of the Kota Yogyakarta cancelled the signing of memorandum agreement of the public agenda of Kebijakan Umum Perubahan Anggaran (KUPA) dan Prioritas Plafond Anggaran Sementara (PPAS) Regional Budget Revenue and Expenditure along the City Government on August 2015. This happens because a number of the proposals that became the staple of the mind the members of District Representatives Council do not appear in the draft, but mixed with government programs. Members of District Representatives Council wanted a program that became the proposed by members of District Representatives Council are separated by the proposals of the Government so that it can be controlled and accounted for. Which is on the change plan of Regional Budget Revenue and Expenditure, there is at least 92 principal thought and there is which a proposal from 40 members of the District Representatives Council.

Separation program aspirations are very important as accountability to the constituents of Council members to let them know that the aspirations of its constituents are realized or not. District Representatives Council of members are not worried the refusal to make the discussion and endorsement of the change of the Regional Budget Revenue and Expenditure of Kota Yogyakarta be delayed so that the remaining time after the passage of three months (before the end of the year), this change fixed budget absorption will be maximum. Meanwhile, the presence of an extra budget this change around Rp 360 billion. Around Rp 300 billion has been used to cover the deficit Regional Budget Revenue and Expenditure by 2015 and the remaining Rp 60 billion is expected to be able to accommodate the program's principal thought of the District Representatives Council. The presence of members of the District Representatives Council because of constituents, if the thoughts do not show up in the program of government, the

Government program runs itself without any proposed program District Representatives Council, its just the ruining of the face of District Representatives Council members in the eyes of them constituents¹⁵.

Regional Budget Revenue and Expenditure of Kota Yogyakarta 2015 focused or prioritized based on National Development Priorities and the Government aimed at Daerah Istimewa Yogyakarta so that the creation of synergies between the regional centres so that in the planning, implementation, control and evaluation. Then for the priority development of the city of Yogyakarta, namely:

1. Socio-Culture.
2. Economy.
3. Science and Technology.
4. Law and Apparatus.
5. Regional Development and Spatial.
6. Providing Infrastructure.
7. Environment and Disaster Mitigation¹⁶.

The role of Regional People's Representatives Council against Regional Budget Revenue and Expenditure of the Kota Yogyakarta is a part of the implementation of a Government that is clean and safe practices of Corruption, Collusion and Nepotism. Therefore, the controlling of the District Representatives Council against the Regional Budget Revenue and Expenditure is very important because being a supporting factor in advancing the regions, equalization in the region,

¹⁵ <https://m.tempo.co/read/news/2015/08/15/058692226/usulan-tidak-masuk-dprd-yogya-tolak-bahas-apbd-perubahan>. retrieved 23 September 2016 (17.22)

¹⁶ Nota Kesepakatan Antara Pemerintah Kota Yogyakarta Dengan Anggota DPRD Tentang Kebijakan Umum Anggaran Pendapatan Dan Belanja Daerah Tahun Anggaran 2015, Chapter 4.

so the creation of a society that is prosperous, secure, and fair. A transparent controlling will greatly help to avoid the mistakes that can harm Local Governments and also especially the society because of the monitoring that is done well.

The implementation of the controlling Function against the Regional Budget Revenue and Expenditure of the Kota Yogyakarta by the District Representatives Council, there is still weakness and out of sync in the practice of their implementation. This is attested by the presence of build up Regional Budget Revenue and Expenditure at issue in the District Representatives Council along with the government of the Kota Yogyakarta, both caused by internal and external factors, in this case the community or related parties due to the resolution of problems that occur are still associated with political problems. Based on the background of the writer wanted to know more about the implementation of the controlling conducted by the District Representatives Council of Kota Yogyakarta fiscal year 2015 and what being factor supporters and a barrier to the controlling implementation of the District Representatives Council against the Regional Budget Revenue and Expenditure in fiscal year 2015. From exposure above the author takes the theme of research “CONTROLLING FUNCTION BY THE DISTRICT REPRESENTATIVES COUNCIL AGAINST REGIONAL BUDGET AND EXPENDITURE OF KOTA YOGYAKARTA IN FISCAL YEAR 2015”.

B. Research Questions

Based on the background of the problems that have been described above, then the writer formulate problems in research as follows:

1. How is the controlling functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015?

2. What have been the supporting and inhibiting factors the controlling functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015?

C. Research Objectives

In accordance with the formulation of a problem is submitted, and then the research aims:

1. To know the controlling functions by District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015.
2. To know what supporting and inhibiting factors the controlling functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015.

D. Research Benefits

As for the expected benefits of this research are:

- 1) Theoretical Benefits
 - a) Provide support to the development of the study of Government Science especially in controlling functions by District Representatives Council against Regional Budget Revenue and Expenditure.
 - b) Research results is expected to enrich the vocabulary of science in particular government and can be reference further research related to the controlling functions by the District Representatives Council against Regional Budget Revenue and Expenditure.

2. Practical Benefits

a) District Representatives Council

As a comparison and a literature in controlling functions by the District Representatives Council against Regional Budget Revenue and Expenditure.

b) Local Government of Kota Yogyakarta

As material input for local governments regarding the controlling functions by District Representative Council against Regional Budget Revenue and Expenditure.

c) Society

Provide information for the society to the extent to which the controlling functions by the District Representatives Council against Regional Budget Revenue and Expenditure.especially for the people of Kota Yogyakarta

E. Teoritical Framework

1. Controlling

a. Definition of Controlling

Controlling is a very important management function, so the assortment management expert in giving his opinion about the management functionality always put elements of controlling as a function that is important. The importance of the controlling in an organization so that the success of the performance of an organization being size, which is the implementation of controlling against the organization.Even in the practice of modern management of the controlling can no longer separated by other management functions.

The controlling covers the activities carried out by managers to ensure the results actually achieved in accordance with the planned results. Simply put, that controlling is done to determine the expected results have been achieved, so it will be obtained a conclusion from the results of the controlling activities that there are other management functions wrong and cause the target not achieved. So controlling is a logical sequence of finishing¹⁷.

According to Dunn's, controlling is the process of obtaining information relevant with policy to measure the changes that occur in a condition that is focused on a destination, which is either subjective or objective among the various target groups¹⁸.

According to BPK controlling is the tools to makesure that get the achivement and goals in management or the organization¹⁹.

From the definition above, there is same meaning against the means of controlling in General. Controlling is a process of observation or series of activities pays attention to even do the evaluation of programs, projects and others. With the monitoring can be known irregularities, misuse, misappropriation, wastage, leaks, and other obstacles in the future. So the overall controlling of the activities is to compare what was or is already done with what was planned in advance, therefore, need criteria, norms, standards and measures of results to be achieved because there are close links between the controlling and planning, because the controlling is considered to be activity for finding, correcting deviations in the implementation and the results

¹⁷ Gibson. Organisasi, Bina Aksara, Jakarta, 1986, Page 36.

¹⁸ Dunn, William N. Public Policy Analisis: An Introduction, New Jersey: Pearson Education. Edisi Bahasa Indonesia yang diterjemahkan dari edisi kedua (1994) diterbitkan sejak 1999 dengan judul Pengantar Analisis Kebijakan Publik, Gajah Mada University, Yogyakarta, 1994.

¹⁹ Nugraha, Riat, Dr, Public policy "Dinamika Kebijakan, Analisis Kebijakan, Manajemen Kebijakan Teori dan Model, Perumusan, Implementasi, Pengendalian, Monitoring dan Evaluasi, Risk Management, Kebijakan Unggul, the Fifth Estate, Metode Penelitian Kebijakan", PT Elex Media Komputindo, Jakarta, 2012, Page 724.

achieved from the planned activities due to planning and controlling are the two sides of the coin that could not be separated.

b. Controlling Function

Activity of controlling has the goal as following (BPK 2009):

1. Preventive control, in order to create a clean and authoritative apparatus which are supported by a management system of the Government powerless to and supported.
2. Detective Control, In order to detect the problem going on.
3. Corrective Control, In order to correct again the problem that happened in the middle is going on.

From the opinion above it can be concluded that the purpose of controlling is to know and to conclude the implementation of the work, and work things out in accordance with the planned or not, whether running with the efiesien or not, measure the level of difficulty is going to understand what disruption is happening so quickly can provide solutions and improvements.

c. Mechanism of Controlling

The controlling system can be done in various forms/mechanisms for implementation. Form of implementation mechanisms controlling system does not have a reference standard, so the implementation of the system refers to the direction of individual improvisation with the incorporation of some form. The use of shape controlling system adapted to the circumstances of the organization. Circumstances may include the organization's goals, the size and nature of the company's business processes, as well as the culture/work ethic. Forward seven mechanisms of activity of the controlling system, namely (Williams, 1998):

1. Observe work processes, for example by doing a visit at work facilities, office monitoring, shop floor, as well as employees who are working
2. Read the documentation of the report, in the form of a summary of the performance and progress report
3. Looking at the screen display performance data via computer
4. Inspection sampled the quality of a work process
5. Discussion meeting individual and group development
6. Conduct a survey of client/consumer to assess satisfaction with the products or services of an organization
7. Conduct a survey to assess the needs of the consumer market as a guide in the follow-up repairs.

d. Principles of Controlling

Principles of Controlling are:

- a) On the target
- b) Flexible
- c) Dynamic
- d) Economical
- e) Efficient
- f) Understandable
- g) Can be immediately reported irregularities
- h) Can guarantee the establishment of corrective action

In this case, then principles of controlling is very important to strengthen controlling toward assessment so that emergence of significant improvements and lead to an increase.

2. District Representatives Council

a. Definition and Function District Representatives Council

On the system of local government there are two divisions of authority, namely District Representatives Council as a Legislature and Local Governments/Regional Executive Heads. To prevent the occurrence of conflicts between the two institutions, needs to be a mechanism that regulates the relations of mutual control and mutual balance out each other in relationships of equality through the principle of "checks and balances," in Law Number 23 year 2014 mentioned that District Representatives Council and the Regional legislative Body based on equal footing and become a partner of Local Government.

In a position like this, the two institutions mutually controlling each other, watched, not fouling each other, but each maintains a good cooperation, except in a parliamentary system, where the Government may dissolve the Parliament, the Parliament could topple the Government. District Representatives Council and Local Governments have the same responsibilities in realizing the local government that has the power to approve and managed, as well as transparent and accountable in order to provide excellent service to the society in order to provide the productivity and well-being of communities in the region.

Regional Legislative of Province, District, and City are the institution of the District Representative who serves as the regional government institutions. District Representatives Council is an institution of the legislature has the right budget (the right to set the budget and conducting the controlling of the implementation by Regional Budget Revenue and Expenditure).

Based on law Number 23 of 2014 concerning regional governments can be concluded that District Representatives Council functions in general there are three, namely:

A. Legislation Function

The relationship between local government and District Representatives Council is essentially an equivalent position working relationships and partnerships. This can be reflected in regional policy making in the form of local regulations. Meaningful partnerships that relationships between Local Government and Legislator is equally partners employers associations in the region to carry out the policy of making autonomous region in accordance with their respective functions so that between both institutions to build a working relationship which is mutually supportive (synergy) is not an opponent or competitors of each other in carrying out their respective functions

Legislation or the establishment of regional regulation is the process of public policy formulation. So the resulting area regulations can also be seen as a formal form of a public policy. As a public policy, then the substance of regional regulation contains a provision relating to community interests associated with the material to be arranged. In this case, it is clear the role carried out by members of the District Representatives Council is to formulate public policy. Through these policies, District Representatives

Council has done one of the functions of the State namely: realizing distributive justice. Through the legislative authority to formulate and articulate the interests of various groups of people who become targets of rules or laws are made.

In carrying out the functions of legislation, members of the District Representatives Council are required to have sufficient understanding as a consequence of the supremacy of law; there is a strong belief that the resulting law is an instrument that provides certainty about the direction of national development. The District Representatives Council as partners in Local Government and District Representatives Council have the authority in making the policy region that aim to regulate the procedures for the implementation of the executive tasks in running the Government.

The role of District Representatives Council is very big in endorsement a draft regional policy submitted by the Local Government. The design of these policies can be a regional policy in District Representatives Council has already approved it. So also with the Regional Government Regulations which require the approval of the District Representatives Council before it can be implemented. In the process of this joint discussion, the Executive and legislative branches perform the function of "checks and balances" to reach a formula common interest or the public. For the District Representatives Council role of "checks and balances" in the formation of public policy is important as part of the execution of his duties as representative of the people. Therefore, the role of the District Representatives Council in the formation of the Act must be seen as a form of accountability to constituents or the people.

B. Budgeting Function

Budgeting is the process of the preparation and determination of Regional Budget Revenue and Expenditure along Local Governments. In carrying out this function, District Representatives Council should be involved actively, proactively, not reactively as a legitimator and proposed Regional Budget Revenue and Expenditure proposal to the Local Government. The role of the District Representatives Council in the setting of Regional Budget Revenue and Expenditure is absolutely essential, because Regional Budget Revenue and Expenditure is a key instrument of economic policy, an area that requires the involvement of Regional Budget Revenue and Expenditure in the determinations. The determination of Regional Budget Revenue and Expenditure is not only a technical matter, but also in touch with aspects of public policy. Therefore, Local Governments and District Representatives Council as well as political parties have the interest to fight for the aspirations of its economic policy in the Regional Budget Revenue and Expenditure. The role of the District Representatives Council in the setting of budget is important, it is based on several reasons, namely: (Laksono, 2009):

1. The need for the mechanism of "Checks and Balances" in the working relationship between the Government and authorities of the region and the District Representatives Council for the realization of good governance and clean government.
2. Aspects of openness or transparency. Usually the mechanism of local Government's policy formulation is more closed than with a mechanism that takes place in the District Representatives Council. Therefore, the role of the District Representatives Council in the setting of Regional Budget Revenue and Expenditure intended to create openness and transparency in policy formulation

are important to the public. Indirectly it opens opportunities for public participation or society in critiquing the program and the policies that are contained in the Regional Budget Revenue and Expenditure.

C. Controlling Function

The monitoring function is one of the functions of the management to ensure the implementation of activities in accordance with policies and plans that have been established as well as to ensure that the goals can be achieved effectively and efficiently.

The monitoring of the budget has been legally regulated both at the level of laws, government regulations and local regulations concerning the financial management of the region. In the context of financial management, the controlling against the budget described in the Government Regulation Number 58 in 2005 about the Regional Financial Management of article 132 States that the District Representatives Council conduct the monitoring against the implementation of Local Regulations about Regional Budget Revenue and Expenditure. The the monitoring does not mean examination, but rather lead to monitor and to ensure the achievement of the objectives set out in Regional Budget Revenue and Expenditure. This is accordance with the decision of the Minister of the Interior No. 13 of 2006 which stated that to ensure the achievement of the objectives that have been set, the legislative controlling the implementation of Regional Budget Revenue and Expenditure. This means that the monitoring conducted by the Regional Budget Revenue and Expenditure, which is External Controlling and emphasized on achieving target of the Regional Budget Revenue and Expenditure.

For local government, the existence of an effective controlling of the District Representatives Council will be meaningful positively to improve the performance of the

Government bureaucracy itself, namely in the context of providing the best service to the community, as it is still the public's expectations so far. The controlling performed by the District Representatives Council through tools completeness and mechanisms owned is a liability position as a political institution of the Regional Representatives (Laksono, 2009). In General, the controlling conducted by the Regional People's Representatives Council that aimed at maintaining public accountability, especially of institutions that are directly related to the implementation of government policies and programs as well as development.

Controlling can also take place on many levels-policy, program, project or cases all have a politically strategic significance. The controlling of the District Representatives Council is very important for the implementation of good governance. It is based on several arguments or thought, namely:

- 1) District Representatives Council is the representation of the people in assessing and controlling the performance of Local Governments in managing the finances of the region and implementing legislation, government policy, and various other public policies consistently.
- 2) Controlling is the actualization implementation of ethics of the good governance and democratic.
- 3) Controlling can be used to detect the "disease" (Corruption, Collusion and Nepotism) among the government, including the impact on the District Representatives Council itself.
- 4) Controlling allows harmonious reciprocal relationship (checks and balances) between the legislature, the Executive and civil society.

Legislative controlling can be done through several mechanisms, namely work meetings, hearing rooms, public hearings, meetings and visits. In addition, controlling is carried out through the use of the District Representatives Council rights, among others: the right of interpellation, the question form, the right pose/advocate, giving the approval, giving consideration, and giving an opinion. To carry out the functions of monitoring, the District Representatives Council has the right to request a report on accountability of Governors, Mayors, and Regent, to obtain explanations from the Local Government, doing the examination, making a proposal, and asking questions of each member.

Government Regulation in Number 105 in 2000 about the management and accountability of the regional financial of article 40 states that monitoring over the implementation of the Regional Budget Revenue and Expenditure committed by the District Representatives Council. In explanation of this article stated that the controlling referred to in this paragraph is not an examination but the controlling that led to ensure the achievement of the objectives that have been set the Regional Budget Revenue and Expenditure According to a new paradigm of development, Regional People's Representatives Council has a position, duties, and functions are important in controlling the Regional Budget Revenue and Expenditure, where members of the District Representatives Council should do real controlling functions

D. Performance Indicator of the District Representatives Council

To be able to study the performance of an organization known then it should be a measure of success to assess a performance. Performance indicators can reflect the purpose and mission of the organizations concerned. In public organizations,

organizational performance is said to be successful if the public was able to realize the goals and mission in meeting the interests and needs of the public.

According to Darwin as quoted by Joko Widodo that compared the concept of accountability as a form of performance indicators. The performance indicators are divided into three, namely first, corporate responsibility, the second is accountability, and the third is responsiveness²⁰.

Mohamad Mahsun distinguishes accountability and corporate responsibility, his opinion is important and interconnected but accountability is better and different from the corporate responsibility. Accountability is based on the record of the report while the corporate responsibility according to wisdom. Accountability is the public nature of the relationship of asymmetric authorities such as controlled and controlling. In terms of corporate responsibility more focus is internal whereas the accountability is external²¹.

Accountability is the obligation of the holder of the mandate to provide accountability, presenting, reporting and reveals all the activities and events which became his responsibility to the mandate that voters have the right and authority to hold accountable. Accountability as accountability is a term originally applied to measure whether public funds have been used properly for the purpose of a public that has been set and it is not used illegally²².

According to a public performance measure Dwiyanto bureaucracy based on the following:

²⁰Loina Lalolo Krisna P. 2003. *Indikator dan Alat Ukur Akuntabilitas, Transparansi dan Partisipasi*, BAPPENAS, Jakarta, Page 16.

²¹Mohamad Mahsun, 2006. *Pengukuran Kinerja Sektor Publik*, BPFE, Yogyakarta, Page 84.

²²Taliziduhu, 2003, *Kybernology (Ilmu Pemerintahan Baru)*, Rineka Cipta, Jakarta, hal 85.

A. Responsiveness

Responsiveness is the ability of the Organization to identify community needs, drawing up the agenda and priority services, develop programs the public service according to the needs and aspirations of the community. Responsiveness here briefly refers to the alignment between the program and service activities with the needs and aspirations of the community. Responsiveness is included as one of the dimensions of performance because of the responsiveness of the Organization's ability to directly describe the public in carrying out its mission and purpose, especially to meet the needs of the community. Low responsiveness is shown by disharmony between the services with the needs of the community. It clearly shows the failure of the Organization in realizing the Organization's mission and purpose. Organizations that have low responsiveness by itself have an ugly performance anyway.

B. Responsibility

Corporate responsibility explains whether the implementation of the activities of public organizations was conducted in accordance with the principles of correct administration or in accordance with the Organization's policy, either explicit or implicit. Therefore, corporate responsibility could have been at one time clashed with the responsiveness.

C. Accountability

Public accountability refers to how large the policy and activities of public organizations subject to the public officials elected by the people. The assumption is that because of political officials elected by the people, by itself will always represent the interests of the people. In this context, the basic concept of public accountability can be

used to see how big of a public organization and activities policies that are consistent with the will of the community.

The performance of a public organization is not only seen from the size of the internal organization developed by the public or the Government, such as the achievement of the target. Should performance must be judged from the external size, such as the values and norms that apply in the community. Activities of public organizations have high accountability if that activity is considered correct and in accordance with the values and norms that develop within the community.

Accountability is a concept that describes how large the policy and activities of public organizations can be responsive to the community. This is more emphasized on how big the Organization and activities of public policies consistent on the aspirations of the people. While responsibility is a concept the concept that describes the implementation of the activities of public organizations is carried out in accordance with the principles of the right organization in accordance with the policies of the organization. While the concept of responsiveness is the ability of the Organization to identify community needs, drawing up the agenda and the priorities of the Ministry of the public service program and develop according to the needs and aspirations of the people. In short, responsiveness leads to alignment between program activities and services to the needs and aspirations of the community.

3. Regional Budget Revenue and Expenditure

a. Definition of Regional Budget Revenue and Expenditure

In the dictionary the Regional Budget Revenue and Expenditure is the Local Government annual financial plan approved by the District Representatives Council of the region. Fiscal year of Regional Budget Revenue and Expenditure covers a period of one year from 1 January until 31 December.

Meanwhile, according to article 16 of law No. 17 of 2003 about the State Financial explained that the Regional Budget Revenue and Expenditure is a form of financial management region that are assigned every year through Local Regulations. Regional Budget Revenue and Expenditure consists of the budget revenues, expenditure and financing. Regional revenue comes from the original income of region; the Fund balance and other legitimate income, whereas the native expenditure is specified according to the organization, functions, and types of expenditure as follows:

- 1) Budget Revenue comprises:
 - a. Pendapatan Asli Daerah (PAD), which include local tax, regional levy, the result of regional management wealth, the reception and others.
 - b. Dana Perimbangan includes Dana Bagi Hasil (DBH).
 - c. Dana Alokasi Umum (DAU) and Dana Alokasi Khusus (DAK).
2. Budget Expenditure, is used for government activities in the implementation that consists of direct funding and indirect funds
3. Financing is any admissions which must be repaid either in fiscal year now or next fiscal year

On article 17 in the same legislation, that the Regional Budget Revenue and Expenditure is set in accordance with the needs of the Organization of the government and adapts to the capabilities of the region. Preparation of draft the Regional Budget

Revenue and Expenditure based on the previous paragraph, then it should be based on Local Government work plan in order to achieve the purpose of the State. Therefore, Regional Budget Revenue and Expenditure became the basis for the activities of the control, inspection and supervision of the Regional Financial.

b. Function of the Regional Budget Revenue and Expenditure

A budget is a formal statements made by management in the form of plans which will be done in the future in a particular period, where such a plan is a guideline in the implementation of activities during the period (Hanson, 1996 in Robinson, 2006). Many of the parties involved in the preparation of the budget, both top level manager or manager level and this will directly impact human behavior, especially for people who have a direct relationship with the preparation of the budget. In accordance with the monitoring in article 3 paragraph (4) of Act No. 17 of 2003 about the State Financial, National Budget Revenue and Expenditure function/Regional Budget Revenue and Expenditure consists of:

1. The authorization function, regional budget is the basis for implementing revenue and expenditure.
2. The planning function, the regional budget is a guideline for management.
3. The controlling functions, being guidelines to assess whether the activities of the organization of the Local Government in accordance with the conditions which have been set.

4. The allocation functions, the regional budget directed to reduce unemployment and waste of resources, and to improve the efficiency and effectiveness of the economy.
 5. Distribution functions, the regional budget must contain the meaning of/noticed a sense of justice and propriety.
 6. Stabilization function, the regional budget should contain the meaning/should be a tool for mantaning and seeking the fundamental balance of economy.
- c. Characteristic of the Regional Budget Revenue and Expenditure

In reformation the change of the regional financial was marked by the implementation of regional autonomy. The implementation of the regional autonomy brings the impact of changes in the characteristics of the Regional Budget Revenue and Expenditure. The characteristics of the Regional Budget Revenue and Expenditure in the era of reform according to Abdul Halim in his book "Public Sector Accounting Financial Accounting Areas" as follows:

1. The calculation of Regional Budget Revenue and Expenditure into one Regional Head Responsibility (article 38 PP No. 108 of 2000).
2. The form of the responsibility report the end of the fiscal year include:
 - a) Report calculation of the Regional Budget Revenue and Expenditure
 - b) Note of calculation of the Regional Budget Revenue and Expenditure
 - c) Cash flow Report
 - d) Balance of the regional are equipped with performance based on the assessment benchmark (article 38 PP No. 105 in 2000).

3. The loan of the Regional Budget Revenue and Expenditure are no longer included into income (shows the rights of Local Government but to the acceptance (not necessarily being the rights of Local Governments)).
4. The community including the element in drafting of the Regional Budget Revenue and Expenditure in addition the Regional Heads and Regional Budget Revenue and Expenditure.
5. Local Government performance indicators not only includes:
 - a) Comparison between budget and its realization.
 - b) Comparison of standard costs with its realization.
 - c) Target and percentage of physical projects but also includes the expected service standard.
6. Regional accountability reports at the end of the fiscal year which the shape is the calculation report. Regional Budget Revenue and Expenditure discussed by the District Representatives Council and contain the consequences against the term of office of the Regional Head when twice rejected by Regional Budget Revenue and Expenditure.

F. Conceptual Definition

The Conceptual Definition of the research is used to describe research precisely about the problem or phenomenon that wants to reserach. In this research that became the definition of the concept are:

1. District Representatives Council

District Representatives Council is an agency of the Regional House of Representatives that consist of political party members of participants of elections are chosen based on the results

of the elections. District Representatives Council also serves as the one element the organizers of Local Government which has the function of legislation, budgeting and controlling.

2. Controlling Function of the District Representatives Council

Controlling of the District Representatives Council is a series of activities with the authority owned, either by political or administrative to supervise the Government's agenda which is regulated.

3. Regional Budget Revenue and Expenditure

Regional Budget Revenue and Expenditure is an annual local government plan was discussed and approved by the Local Government and District Representatives Council as well as set by local regulations.

G. Operational Definition

1. The performance indicators by the District Representatives Council in controlling of Regional Budget Revenue and Expenditure.
 - a. Responsibility, namely how far the District Representatives Council carry out all of activities in accordance with the principles and rules that comply with the standard professional and technical competence in the framework of the optimal goal achievement.
 - b. Responsiveness, namely the ability of the District Representatives Council to accommodate and meet the aspirations and needs of the community in the resulting policy.

- c. Accountability, how large the controlling by the District Representatives Council against Regional Budget Revenue and Expenditure and in accordance with the wishes of the society and can be accountable to the society.
2. The factors that affect the implementation of the monitoring functions by the District Representatives Council against Regional Budget Revenue and Expenditure
 - a) Supporting Factors

Supporting Factors include the regulatory mechanisms have set the functions of monitoring, openness and cooperation between the Executive and Legislative, and between Legislative and society.

- b) Inhibiting Factors

Inhibiting factors in internal include human resources, skill or competence of members, and the existence of budget constraints. To external factors includes the mechanism of recruiting members of the District Representatives Council.

H. Research Method

1. Type of Research

Research that is done the qualitative, descriptive. Bodgan and Taylor give the notion of qualitative research techniques as a research procedure generates descriptive data in the form of words or oral of people and behavior that can be observed.

2. Analysis Unit

In this research that became the object of research is the District Representatives Council of Kota Yogyakarta.

3. Research Informants

Informants in this study consist of:

- 1) Chairman of the District Representatives Council of Kota Yogyakarta
- 2) Vice Chairmain II of the District Representatives Council of Kota Yogyakarta
- 3) Chairman of the Seksi Perencanaan Anggaran from Dinas Pajak Daerah dan Pengelolaan Keuangan (DPDPK) of Kota Yogyakarta
- 4) Chairman of Bidang Parencanaan Program from Badan Perencanaan Pemerintah Daerah (BAPPEDA) of Kota Yogyakarta

4. Datas Collecting Technique

This is done through field research data collection techniques as follows:

a) Interview

Interview can be viewed as a method of data collection by way of questioning with a systematic and based on to the research objectives with regard to the implementation of controlling function by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015. Resource people who will be interviewed include: Chairman of the District Representatives Council of Kota Yogyakarta, Vice Chairmain II of the District Representatives Council of Kota Yogyakarta, Chairman of the Seksi Perencanaan Anggaran from Dinas Pajak Daerah dan Pengelolaan Keuangan (DPDPK) of Kota Yogyakarta and the Chairman of Bidang Parencanaan Program from Badan Perencanaan Pemerintah Daerah (BAPPEDA) of Kota Yogyakarta

b) Documentation

Documentation namely data that is relevant to the issue is examined through written documents and used as a source of data because in many

ways, the document used as a source of data that is used to interpret and predict. Therefore, the use of documents is very important. The documentation in this study preferred to obtain secondary data that required supporting the primer data. The document consists of documents on relevant agencies and institutions of the District Representatives Council itself.

5. Analysis Data

Researchers in analyzing data, using qualitative data with descriptive analysis namely by way of collecting data and then the data is analyzed from beginning to end using research methods:

a) Data Reduction

The data retrieved, is written in the form of descriptions that have been reduced or summarized by selecting which pages are important.

b) Display Data

In order to master the research data, this data needs to be made to the matrix and graphics so you can picture as a whole.

c) Conclusion

Effort withdrawl conclude continuously from the beginning of the collection of data, defining the object, recording the regularity of the pattern, the explanations, which allows configuration, as well as causal relations as a result. Withdrawal of conclusions starting from interesting things to things that are not so obvious and the increase becaming more detail.

I. Writing Systematic

Undergraduate thesis writing, using systematic for each chapters consisting of:

CHAPTER I: INTRODUCTION

This chapter includes Background, Research Question, Research Objective, Research Benefits, Conceptual Definition, Operational Definition, and Writing Systematics

CHAPTERII: DESCRIPTION OF RESEARCH QUESTION

This chapter describes about overview or characteristic of location research in the form of a brief history and things that complete the picture location research.

CHAPTER III: RESULT OF RESEARCH

This chapter describes about the research results that obtained from the field during the research underway to obtain answer forresearch question.

CHAPTER IV: CLOSING

This chapter contains the conclusions of the research results of the research conducted and include suggestions as deemed necessary as a material consideration in research.

CHAPTER II

DESCRIPTION OF RESEARCH OBJECTIVE

A. Profile of Kota Yogyakarta

1. History of Kota Yogyakarta

The beginning establishment of the city began with the Treaty of Gianti on February 13, 1755 who signed by the Netherlands under the signature of Governor Nicholas Hartingh on behalf of Governor General Jacob Mossel. As for the content of the Treaty of Gianti: State of Mataram split: half is still a Kingdom of Surakarta, half of it being the right Prince Mangkubumi. In that agreement, the Royal Prince Mangkubumi recognized King over half the hinterland of Javanese Kingdom with the title of Sultan Hamengkubuwono Senopati Ing Abdul Rachman Sayidin Panatagama Alega Khalifatullah.

As for areas that become the power at that time was Mataram (Yogyakarta), Pojong, Sukowati, Bagelen, Kedu, Bumigede and coupled regions abroad, namely; Magetan, Madiun, Cirebon, Half Of Pacitan, Kartosuro, Kalangbret, Tulungagung, Mojokerto, Bojonegoro, Ngawen, Sela, Kuwu, Wonosari, Grobogan. After completion of the Agreement area, Royal Prince Mangkubumi who became Sultan hamengkubuwono I then immediately determined that the area of Mataram in his reign it was given the name Ngayogyakarta Hadiningrat and includes Ngayogyakarta (Yogyakarta). This Ordinance was announced on March 13, 1755. The place chosen as the capital and seat of Government is the forest called Banyan, where there has been a small village named Pachetokan, are there there is a building that is named Garjitowati is created by Susuhunan Paku Buwono II and its name was changed to become Ayodya. After the

assignment was announced, Sultan Hamengku Buwono immediately commanded the people to cut down the forest in order that established the Kraton.

Before the Kraton was established, Sultan Hamengku Buwono I live at Pasanggrahan, Ambarketawang in Gamping area. The building officially occupied it on October 9, 1755. From this area, he always supervised and managed the construction of the Kraton that is being worked on. A year later, Sultan Hamengku Buwono I entered the Palace as its foundation. Thus lays the city of Yogyakarta or by its full name is the Nagari Ngayogyakarta Hadiningrat Kingdom. Pesanggrahan Ambarketawang was abandoned by the Sultan.

The city was built in 1755 along with the establishment of the Kingdom of Ngayogyakarta Hadiningrat Kingdom by Sri Sultan Hamengku Buwono I in Banyan Woods, an area between the river Winongo and the River Code where that location is visible in terms of security, according to the strategic defense at that time. After the proclamation of independence on August 17, 1945, Sri Sultan Hamengku Buwono IX and Paduka Sri Paku Alam VIII received the Charter adoption became Governor and Vice Governor of the province of DIY from President of RI, next on 5 September 1945 he issued a mandate that States that the Kesultanan and Pakualaman is a special region that became part of the Republic of Indonesia according to article 18 of the Constitution of 1945. And on October 30, 1945, he issued a second mandate which States that implementation of the Government of the special region of Yogyakarta will be done by Sri Sultan Hamengkubuwono IX and Paduka Sri Paku Alam VIII together Badan Pekerja Komite Nasional.

Although the Kota Yogyakarta became part of the Sultanate, Kota Yogyakarta also became part of the Pakualaman, later forming the Regional People's Representative Council and the City Government headed by the two Regent of the Kota Kesultanan and Pakualaman, but the city has yet to become a Kota Praja or Kota Otonom due to the power of autonomy which includes various areas of Government that still in the hands of the government of the Daerah Istimewa Yogyakarta.

Kota Yogyakarta which includes the Kesultanan and Pakualaman, became a Kota Praja or Kota Autonom after the existence of the law number 17 in 1947, in the article I stated that the district which includes an area of Yogyakarta Kesultanan and Pakualaman as well as some areas of Kabupaten Bantul now a subdistrict of Kota Gede and Umbulharjo specified as the area that has the right to regulate and administer its own bylaws. The area was named Haminte Kota Yogyakarta.

To implement the autonomy, the first mayor of assumed by IR. Moh Enoh had difficulty because the area was still a part of the special region of Yogyakarta and its status is not yet released. It was strengthened by the existence of Act No. 22 of 1948 on main of Local Government, in which Daerah Istimewa Yogyakarta the as a level I and Kotapraja. Yogyakarta As level II became part of the Daerah Istimewa Yogyakarta. The next Mayor, Mr. Soedarisman Poerwokusumo that his position laso Badan Pemerintah Harian as well as double agent in Legislative Leader at that time which named the DPR-GR with members of 25 people. Regional People's Representatives Council was formed on May 5, 1958 with the members of the 20 people as the election results of 1955.

With the return to the 1945 Constitution by Presidential Decree of 5 July 1959, then Act No. 1 in 1957 to be replaced by Act No. 6 of 1965 about the main points of

Government in the region, the tasks of the Regional Head and Regional People's Representatives Council separated and formed the Wakil Kepala Daerah dan Badan Pemerintah Harian as well as Kota Praja changed Kotamadya Yogyakarta. On the basis of Tap MPRS Number XXI/MPRS/1966 issued Act No. 5 of 1974 about the main points of Government in the region.

Based on these laws, Daerah Istimewa Yogyakarta is a provincial and Regional level I also led by the Regional Head namely Governor as the Head of the Daerah Istimewa Yogyakarta dan Wakil Gubernur Kepala Daerah Istimewa Yogyakarta which is not bound by the terms, conditions and manner of appointment of the Regional Head and Deputy Head others especially for Sri Sultan Hamengku Buwono IX and Paduka Sri Paku Alam VIII. Whereas Kota Madya of Yogyakarta is level II area, led by Walikotamadya, which is bound by the provisions of the terms, conditions and manner of appointment for Regional Head in level II as the others.

Along with each passing reform era, the requirement to conduct Government in the autonomous region are increasingly emerging, then it appears law No. 22 of 1999 about Local Government that manage the autonomous region extensively, real and responsible. According to this Act for Kotamadya was transformed into Kota Yogyakarta, whereas for the Government called by Government of Kota Yogyakarta as the Regional Head²³.

2. Regional Identity

In order to foster pride and regional mascot has been established Pohon Kelapa Gading and Burung Tekukur as flora and fauna of the identity of Kota Yogyakarta.

²³ <http://www.jogjakota.go.id/about/sejarah-kota-yogyakarta> retrieved 21 September 2016 (11:06).

The existence of the Ivory Palm Trees are so attached to the life of society, as it is known as the King of crops as well as philosophical and cultural values have a very high, as the traditional ceremony on the completeness/religious, symbolic significance and is useful as a traditional medicine.

Burung Tekukur with melodious and beautiful body figure can provide an atmosphere of peace to who hear, became the favorite of the Prince Sultan's surroundings. By hearing the sound of Burung Tekukur expected people would be tied to the Kota Yogyakarta²⁴.

3. Leaders of Kota Yogyakarta in History

1. M. Enoch	Mei 1947 - July 1947
2. Mr. Soedarisman Poerwokoesoemo	July 1947 - Januari 1966
3. Soedjono A. Y.	January 1966 - November 1975
4. H. Ahmad	November 1975 - Mei 1981
5. Soegiarto	1981 - 1986
6. Djatmiko D	1986 - 1991
7. Herry Zudianto	2001 - 2011
8. Drs. H. Haryadi Suyuti	2011 – Now

²⁴ <http://www.jogjakota.go.id/about/lambang-kota-yogyakarta> retrieved 21 September 2016 (12:56).

B. General Overview of Kota Yogyakarta

1. Vision and Mision Kota Yogyakarta

a. Vision

The realization of Kota Yogyakarta as the city of Quality Education, Character and Inclusive Culture, Tourism, and Services Center, which is Environmentally and economically Populist.

b. Mision

- Realize the Good Governance and clean: accomplishing the institutional and local government quality as well as the realization of efficient local government apparatus.
- Realize the quality public services: inclusive education Attainment for all, health care quality and affordability as well as accomplishing the urban facilities and infrastructure are adequate and good public administration.
- Realize the community empowerment with the movement Segoro Amarto: realization of improving the economic quality for the society and the improved quality of social community.
- Realize the strong areas of competitiveness: the realization of improving the quality of human resources, strong regional economy and business development support resources²⁵.

2. Location and Total Area

Kota Yogyakarta serves as the Capital of the Province and is the only region that has city status, in addition to the 4 regencies and others status are district. Kota Yogyakarta is

²⁵ <http://www.jogjakota.go.id/about/visi-dan-misi> retrieved 21 September 2016 (16:02).

located in the midst of province of Daerah Istimewa Yogyakarta, with territorial boundaries as follows

North Side : Kabupaten Sleman
East Side : Kabupaten Bantul & Sleman
South Side : Kabupaten Bantul
West Side : Kabupaten Bantul & Sleman

Yogyakarta City area stretches between 110o 24I 19II until 110o 28I 53II East longitude and 7o 15I 24II until 7o 49I 26II South latitude with an average height of 114 m above sea level. Yogyakarta has the narrowest area compared to other regencies, namely 32.5 Km² meaning 1,025% of the land area of the Province of Daerah Istimewa Yogyakarta.

With an area of 3,250 hectares divided into the 14 Kecamatan, 45 Kelurahan, 617 RW, dan 2.531 RT, as well as inhabited by 428,282 inhabitants (source data from SIAK per 28 February 2013) with an average density of 13,177 inhabitants/km².

The increase of the population from year to year is quite high, at the end of 1999 the population 490,433 inhabitants and up to the end of June 2000 was recorded the population of Kota Yogyakarta as many 493,903 and levels of average density 15.197/km². Life expectancy of the population of the city according to gender, males age 72.25 years and women aged 76.31 years²⁶.

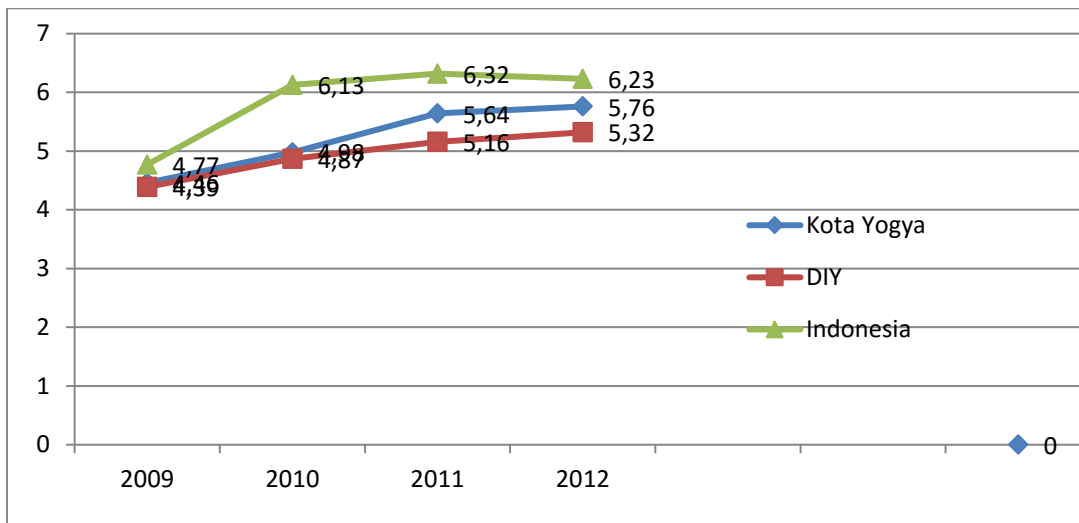
C. Economic Condition of the Society

The economic condition of the region can be seen from the Gross Regional Domestic Product (GDP). GDP reflects the final output quantities or added value generated through the production of goods and services by regional production units in a certain period. GDP growth

²⁶ <http://www.jogjakota.go.id/about/kondisi-geografis-kota-yogyakarta> retrieved 21 September 2016 (13.20).

illustrates the performance of each sector every year. The economic growth of the city has increased during 2008-2012, the average reached 5.19% per year. This shows that in the same period an increase in economic activity in the territory of Kota Yogyakarta. The scale of the economic region increased from 4.77 trillion rupiah in 2007 to 6.15 trillion rupiah in 2012.

Tabel 2.1 The Growth Economic of Kota Yogyakarta 2008-2012



Source: Nota Kesepakatan Pemerintah dengan DPRD Kota Yogyakarta Tentang Kebijakan Umum APBD Tahun Anggaran 2015

Kota Yogyakarta is the area that rests on the secondary and tertiary sectors in its economic activities. The largest contributor is the sector of trade, hotels and restaurants, and then followed by the service sector. Advances in sectors of trade, hotels and restaurants that is inseparable from the cultural and tourism activities that become the power of the city of Yogyakarta. Industry events with the results of the marketed product into and out of the country also became the underpinning of trading activity. The City Government's commitment to provide the best service to all citizens, this thing becomes the activities of the service to be one of the biggest GDP contributors.

The economic growth of Kota Yogyakarta in the period 2007-2012 reaches 5.19% per year. The existence of this economic growth means there is an increased production of a wide range of economic activities which is in the Kota Yogyakarta. The rate of growth of each sector indicates the number of -1.43% (sector processing industry) to 8.02% (financial sector, rents and services company). The four sectors that provide the biggest contribution (81,02%) against the increase in GDP namely, trade, hotels and restaurants, the service sector, the financial sector, as well as the transport and communication sector.

D. Politic Condition of Kota Yogyakarta

1. Government

Tabel 2.2 The Data of Sub-District of Kota Yogyakarta

No	Sub District	Wide	Percentage	Village	RW	RT
1	Mantrijeron	2,61	8,0	3	55	230
2	Kraton	1,40	4,3	3	43	175
3	Mergangsan	2,31	7,1	3	60	216
4	Umbulharjo	8,12	25,0	7	83	326
5	Kotagede	3,07	9,4	3	40	164
6	Gondokusuman	3,97	12,2	5	65	275
7	Danurejan	1,10	3,4	3	43	160
8	Pakualaman	0,63	19	2	19	83
9	Gondomanan	1,12	34	2	31	110
10	Ngampilan	0,82	25	2	21	120
11	Wirobrajan	1,76	5,4	3	34	165
12	Gedongtengen	0,96	3,0	2	37	144
13	Jetis	1,72	5,3	3	37	167
14	Tegalrejo	2,91	9,0	4	46	188
	Total	32,50	100	45	614	2.524

Source: BPS Kota Yogyakarta Tahun 2013

In the system of democracy that is embraced by the Republic of Indonesia at the moment, people have the right to convey their aspirations/demands through various organizational interests of one political party. The opening of these democratic channels to make people have chance to form and join with variety of Assembly and independent movement. The large numbers of organizations in the city of Yogyakarta is the proof of freedom expression, speech and convey demands. All of it is social capital in society to achieve the life of a prosperous, secure, and fair.

Social capital in the middle of society appears, if the existence of political participation and control of the community. Democracy will be difficult if not embodied the emergence of political participation and control of the public against the conduct of the Government.

2. Configuration and Background Education of Members of the District Representatives Council

The table above shows that PDI Perjuangan is dominant with number of seats 15 (37%) of the 40 seats in the legislative Election. In the second place is occupied by the Fraction of the Partai Amanat Nasional with 5 seats with a percentage of 12,5%, the Fraction of Gerakan Indonesia Raya 5 seats with percentage of 12,5%, the Fraction of the Golongan Karya with 5 seats with a percentage of 12,5%, Fraction of the Partai Keadilan Sejahtera 4 seats with percentage of 10%, Fraction of the Partai Persatuan Pembangunan 4 seats with percentage of 10%. Fraction of the Partai Demokrat 1 seat with percentage of 2,5% and final Fraction is Nasdem 1 seat with a percentage of 4%.

Tabel 2.3 Percentage of Total Number of Seat in Fraction (District Representatives Council) of Kota Yogyakarta

No	Name of Parties	Total of Seats	Percentage
1.	Fraksi PDI-P	15	37,5 %
2.	Fraksi PAN	5	12,5 %
3.	Fraksi Gerindra	5	12,5 %
4	Fraksi Golkar	5	12,5 %
5.	Fraksi PKS	4	10 %
6.	Fraksi PPP	4	10 %
7.	Fraksi Demokrat	1	2,5 %
8.	Fraksi Nasdem	1	2,5 %

Source: Buku Profil DPRD Kota Yogyakarta

The following names of members of the District Representatives Council of Kota Yogyakarta and consisting of 6 factions are:

Tabel 2.4 List the Name of Members in Fraction PDI Perjuangan

No	Name	Positions
1	H. Danang Rudyatmoko	Chairman
2	Antonius Fokki Ardiyanto, S.I.P.	Chairman Vice
3	Suwarto	Secretary
4	A. Suhartono	Member
5	Suryani, S.E., Akt., M.Si.	Member
6	Drs. Alb. Y. Sudarma	Member

7	Dwi Saryono	Member
8	Suharyanto	Member
9	GM. Deddy Jati S.	Member
10	Emanuel Ardi Prasetya	Member
11	Mugiyono Pujo Kusumo	Member
12	Sujanarko, S.E.	Member
13	Tatang Setiawan, SH	Member
14	Sigit Wicaksono, S. Kom.	Member
15	Yustinus Kellek Mulyono	Member
16	Febri Agung Herlambang	Member

Tabel 2.5 List the Name of Members in Fraction Partai Amanat Nasional

No	Name	Positions
1	Rifki Listianto, S.Si	Chairman
2	HM. Fursan, SE	Chairman Vice
3	Esri Utami, S.E	Secretary
4	Agung Damar Kusumandaru, SE	Member
5	M. Ali Fahmi, SE, MM	Member

Tabel 2.6 List the Names of Member in Fraction Partai Gerindra

No	Name	Position
1	Novi Allisa Semendawai, SH	Chairman
2	Andri Kusumawati, S.H.	Chairman Vice
3	Dhian Novitasari, S.Pd.	Secretary
4	Crhistiana Agustina	Member
5	Ririk Banowati Permanasari, SH.	Member

Tabel 2.7 List the Names of Member Fraksi Golongan Karya

No	Name	Positions
1	Agusnus, S.H., S.I.P	Chairman
2	Bambang Seno Baskoro, S.T	Chairmain Vice
3	Dra. Sri Retnowati	Secretary
4	H. Sugiyanto Saputro, BA.	Member
5	R. Ay. F. Diani Anindiati S.Sos., M.M.	Member

Tabel 2.8 List the Names of Member in Fraction Partai Keadilan Sejahtera

No	Name	Positions
1	Nasrul Khoiri, S.Far.Apt	Chairman
2	Dwi Budi Utomo, S.Pt.	Chairman Vice
3	Bambang Anjar Jalumurti, S. Pi	Secretary
4	H. Syamsul Hadi. S.E.	Member
5	Muhammad Fauzan, S.T.	Member

Tabel 2.9 List the Name of Members in Fraction Partai Persatuan Pembangunan

No	Name	Position
1	Supriyanto Untung, A.Md.	Chairman
2	H.M Fauzi Noor Afshochi	Chairman Vice
3	M. Hasan Widagdo Nugroho, S.H.	Secretary
4	Sila Rita, SH, MH	Member

Source: Buku Profil DPRD Kota Yogyakarta

Tabel 2.10 Education Level of the District Representatives Council

Education	Number	Percentage
Senior High School	12	30 %
Diploma	1	2,5 %
Bachelor Degree	24	60 %
Master Degree	3	7.5
Doctor	-	-

Source: Kasubag Humas dan Pelayanan Aspirasi Masyarakat Sekretariat

DPRD Kota Yogyakarta

3. Duties, Functions, Rights, Authority, and the Position of the District Representatives Council

a. Duties and Function of District Representatives Council

District Representatives Council as a controller of the institution against the powers of Local Governments rather than as a legislature within the meaning of the truth. District Representatives Council is given three main functions namely. legislation, budgeting and monitoring function.

However, in daily reality, District Representatives Council referred as legislative institution in the area of the province or district/city because it has the right to propose draft regional regulation (Raperda) to the Regional Head with specified in law 32/2004. However, this initiative actually does cause the position of the Regional People's Representatives Council became the holder of the power. The main power holders in this field in the hands of the Government, in this case the Regional Head or Regent/Mayor.

Thus, the primary function of the District Representatives Council is to control the operations of the Government in the area. Related to the legislative functions of the District Representatives Council position is not the dominant actor. The holder of the dominant powers in the legislative is Regent/Mayor. In fact, the Law of 23/2014 "obliging" Governor and Regent/Mayor submits the Draft Local Regulations (Raperda) and set it into Local Regulations with the approval of District Representatives Council. It means, District Representatives Council is only controller that can reject or approve with changes, and sometimes can propose Raperda with suggestion and own initiative.

Along with that, the District Representatives Council has the duties and functions in accordance with Law No. 23 of 2014 article 154 namely:

1. Forming Local Regulation (Perda) with the Regional Head for getting approval together.

2. Discuss and approve Draft of Local Regulation (Perda) about Regional Budget Revenue and Expenditure along with the Regional Head.
3. Carry out the monitoring against implementation of Regional Regulation (Perda), Legislation, Regulations of the Regional Head, Regional Budget Revenue and Expenditure, Local Government Policy in implementing regional development programs, and international cooperation in the region.
4. Propose the appointment and dismissal of the Region Head/Deputy of Regional Head to the President through the Minister of the Interior for provincial and to the Minister of the Interior through the Governor for District Representatives Council Kabupaten/Kota.
5. Select a Deputy of Regional Head in the order of a vacancy the post of Deputy of Regional Head.
6. Provide opinion and consideration to Local Governments against the plan of international agreement in the region.
7. Provide approval against the plan of international cooperation carried out by the Local Government.
8. Request the report description accountability the Regional Head in implementing Local Government.
9. Form the committee in election of the Regional Head.
10. Monitor and ask on the report of Komisi Pemilihan Umum Daerah (KPUD) in implementing election of Regional Head.
11. Provide approval against the plans of cooperation between regions and with third-party.

b. Right and Authority of District Representatives Council

Each Member of District Representatives Council has the right and obligations in accordance Law No. 23 of 2014 article 160 are:

1. Propose Draft Regional Regulation (Perda)
2. Ask questions
3. Convey advice and opinions
4. Select and chosen
5. Defend self
6. Immune System
7. Precedence (Protokoler)
8. Financial and administrative

c. Position of District Representatives Council

The Local Government is the Governor, Governor, or mayor, and other devices as the organizer of Local Government. District Representative Council is the regional representatives of the institution and serves as the elements organizer of Local Government. Law No. 23 of 2014 mentioned that "organizers of Local Government consisting of the Local Government and District Representative Council. Local government includes (a) the Government in province that consists of the province of Local Government and District Representative Council provincial; and (b) Local Government in Kabupaten/Kota consists of Regional Head and other devices".

Act No. 23 of 2014 article 148 states that "District Representative Council is the institution of the District Representative and serves as the Regional Government of the elements organization". The position of District Representative Council as an organizer

of Local Government put District Representative Council as an institution that is parallel with Local Government. In a position parallel that, District Representative Council together with the Regional Head carry out the functions of Local Governance that encompasses all the affairs according to the principle of autonomy and helper tasks

The position of the District Representatives Council is a Legislative Agency and Local Government is a Executive Agency in region. District Representative Council as the regional Legislative Agency based on equal footing and become a partner of Local Government. In addition, as an institution of Regional Representatives in the region to implement democracy based on Pancasila.

The position of District Representatives Council as the Institute representatives reinforced again with awarding a huge political weight namely, rights hold accountable Governor, Regent and Mayor based on Law No. 23 of 2014 article 154 regarding the duties and authorities of the District Representatives Council. More than that, the District Representatives Council in carrying out her duties has the right to ask for State officials, government officials, or citizens to give a description of a thing that needs to be addressed in the interest of the State, the Nation, Government, and Development. In fact, State officials, Government officials, or citizens who rejected the request of District Representatives Council were threatened with criminal confinement of not longer than one (1) year because degrading and demeaning acts of District Representatives Council as well as the honor of this kind known as contempt of parliament.

E. Regional Budget Revenue and Expenditure of Kota Yogyakarta

Regional Budget Revenue and Expenditure is annual financial plan of the Local Government with the regulations of financial state based on Law Number 23 of 2014 article. Regional Budget Revenue and Expenditure is also a local Government annual financial plan approved by the Regional Budget Revenue and Expenditure. Fiscal year of Regional Budget Revenue and Expenditure covering a period of one year starting from 1 January until 31 December based on Law No. 23 of 2014 article 312.

Meanwhile, according to article 16 of law No. 17 of 2003 about the finances of the State explained that Regional Budget Revenue and Expenditure is a form of financial management areas that are set each year through Local Regulations. Regional Budget Revenue and Expenditure consists of the budget revenues, spending and financing. Regional revenue comes from the Original Income, Dana Perimbangan and others legitimate income.

Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015, was set near the end of the year because the District Representatives Council of the Kota Yogyakarta cancelled the signing of memorandum agreement of the public agenda of Kebijakan Umum Perubahan Anggaran (KUPA) dan Prioritas Plafond Anggaran Sementara (PPAS) Regional Budget Revenue and Expenditure along the City Government on August 2015. This happens because a number of the proposals that became the staple of the mind the members of Regional People's Representatives Council do not appear in the draft, but mixed with government programs. Members of the District Representatives Council wanted a program that became the proposed by members of the District Representatives Council are separated by the proposals of the Government so that it can be monitored and accounted for. Which is on the change plan of

Regional Budget Revenue and Expenditure, there is at least 92 principal thought and there is which a proposal from 40 members of the District Representatives Council²⁷.

But this refusal does not hinder the preparation of the Regional Budget Revenue and Expenditure in full because of the rejection is only temporary. Regional Budget Revenue and Expenditure of the Kota Yogyakarta 2015 focused or prioritized based on National Development Priorities and the Government aimed at Daerah Istimewa Yogyakarta so that the creation of synergies between the regional centers so that in the planning, implementation, control and evaluation. Then for the priority development of the city of Yogyakarta, namely:

1. Socio-Culture.
2. Economy.
3. Science and Technology.
4. Law and Apparatus.
5. Regional Development and Spatial.
6. Providing Infrastructure.
7. Environment and Disaster Mitigation²⁸.

The role of the District Representatives Council against Regional Budget Revenue and Expenditure of the Kota Yogyakarta is a part of the implementation of a Government that is clean and safe practices of Corruption, Collusion and Nepotism. Therefore, the controlling of the District Representatives Council against the Regional Budget Revenue and Expenditure is very important because being a supporting factor in advancing the regions, equalization in the region,

²⁷ <https://m.tempo.co/read/news/2015/08/15/058692226/usulan-tidak-masuk-dprd-yogya-tolak-bahas-apbd-perubahan>. retrieved 23 September 2016 (17.22)

²⁸ Nota Kesepakatan Antara Pemerintah Kota Yogyakarta Dengan Anggota DPRD Tentang Kebijakan Umum Anggaran Pendapatan Dan Belanja Daerah Tahun Anggaran 2015, Chapter 4.

so the creation of a society that is prosperous, secure, and fair. A transparent controlling will greatly help to avoid the mistakes that can harm Local Governments and also especially the society because of the controlling that is done well.

The budget of Kota Yogyakarta in fiscal year 2015 was experiencing a very significant improvement when compared with fiscal year 2014 and 2013 before. In the fiscal year 2013, the budget of the city of 1,377 billion, which is 2014 the budget of Kota Yogyakarta experienced significant improvement of 1,422 billion, and 2015 the city budget was also experienced significant improvement of 1,774 billion²⁹.

²⁹ Peraturan Daerah Kota Yogyakarta Tahun 2015 Pertanggungjawaban dan Pelaksanaan Anggaran Pendapatan Dan Belanja Daerah Tahun Anggaran 2014. attachment 1

Tabel 2.11 Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year**2015**

No	Description	Before Change (Rp)	After Change (Rp)	Increased or Decresed	%
1	PENDAPATAN DAERAH	1.423.571.678.119	1.463.656.327.183	40.084.698.064	2.8
1.1	Pendapatan Asli Daerah	449.849.108.333	476.161.504.974	26.312.396.641	5.8
1.2	Dana Perimbangan	669.080.431.984	875.936.408.000	6.855.976.016	1.2
1.3	Lain-Lain Pendapatan Daerah Syah	304.642.133.802	311.558.459.209	6.916.325.407	2.2
2	BELANJA	1.741.299.934.341	1.774.573.915.911	33.273.981.870	1.9
2.1	Belanja Tidak Langsung (Aparatur Negara)	854.894.105.743	819.075.942.725	-35.818.163.018	4.2
2.2	Belanja Langsung (Pelayanan Publik)	886.405.825.598	955.497.973.186	69.092.144.583	7.5
	Surplus (Defisit) Belanja	317.728.280.222	310.017.643.728	6.810.716.494	2.1
3	PEMBIAYAAN				
3.1	Penerimaan Pembiayaan	363.728.260.222	434.671.543.728	66.943.283.606	18,2
3.2	Pengeluaran Pembiayaan	50.000.000.000	123.754.000.000	73.754.000.000	147

Source: Dinas Pajak Daerah dan Pengelolaan Keuangan (DPDPK) Kota Yogyakarta

On the Regional Budget Revenues and Expenditure of Kota Yogyakarta in fiscal year 2015 was happened additional in the Regional Income namely 1,423 billion (before the change) to 1,463 billion (after the change) and percentage of 2.8%, Expenditure 1,741 billion (before the change) to 1,774 billion (after the change) with percentage of 1.9%, and also changes the financing.

The value increase of the Regional Budget Revenues and Expenditure of Kota Yogyakarta should be is accompanied by strict controlling by the members of the District Representatives Council of Kota Yogyakarta has the monitoring authority against Regional Budget Revenue and Expenditure, whether preventive or repressive. Controlling should also be carried out by the internal agency that has the authority to conduct the controlling against such Badan Pengawasan Keuangan dan Pembangunan (BPKP) serta Badan Inspektorat Daerah. In addition there are also the external institutions that conduct the controlling against the State financial management namely Badan Pemeriksaan Keuangan.

In addition to the above controlling institutions, community participation either directly or indirectly against much needed the monitoring of budget of Kota Yogyakarta because in the implementation of National Budget aims for the welfare of the society either directly or indirectly. Public participation is a real controlling against organizing Regional Budget Revenue and Expenditure, access in decision making, contribution to development efforts, and the utilization of the results of Development

Regulation of the Interior Minister No. 13 of 2006 about the financial management area, it has been modified in the regulation of the Interior Minister No. 21 in 2011 about the second amendment regulation of the Minister of the Interior No. 13 of 2006 about the financial

management Area, then regional development should be budgeted in the Regional Budget Revenue and Expenditure first. Then, making the agreement between the Local Government and members of the District Representatives Council in Nota Kesepakatan antara Pemerintah Daerah dan Dewan Perwakilan Rakyat Daerah DPRD Tentang Kebijakan Umum Anggaran. Therefore, Development must be based upon good planning is based on the determination of priorities to the construction of the people's aspirations to based in accordance with the mandate of the Interior Minister Regulation No. 13 of 2006 about the financial management area that changed in the regulation of the Interior Minister No. 21 Year 20011 regarding changes to both the regulation of the Interior Minister No. 13 of 2006 about the financial management area.

**Tabel 2.12 Description of Regional Budget Revenue and Expenditure of Kota
Yogyakarta in Fiscal Year 2015**

Description	Before Change Rp	After Change Rp	Increased or Decreased	%
Penerimaan Pembiayaan	363.728.260.222	434.671.543.728	66.943.283.606	18,20%
Sisa Lebih Perhitungan Anggaran Sebelumnya	367.454.571.222	434.397.854.728	66.943.283.606	18,22%
Penerimaan Kembali Pembiayaan	273.689.000	273.689.000	-	-
Pengeluaran Pembiayaan	50.000.000.000	123.754.000.000	73.754.000.000	147%
Pembentukan Dana Cadangan	5.000.000.000	5.000.000.000	-	-
Penyertaan Modal (Investasi) Daerah	45.000.000.000	123.754.000.000	78.754.000.000	266%
Jumlah Pembiayaan Netto	317.728.260.222	310.319.543.728	-6.810.716.494	21%

Source: DPDPK Kota Yogyakarta

Receipt a Regional Budget Revenue and Expenditure of Kota Yogyakarta experienced an increase by 2015 particularly increased acceptance of changes in financing, which acceptance before the changes namely 363.7 billion and changes of 434.6 billion with an increase of 69

billion in budgets of change by 2015. While the rest of the previous budget calculations more 367.4 billion before the change and after the change of registration and the receipt back 173.48 billion financing remains, there is no change in the year 2015.

The influence of the supervision carried out by the representatives present on the inclusion of capital and investment areas which previously amounted to 45 billion, and then it changed to 123 billion. First, this is because most societal demands local Governments especially in Local banking so that society can get venture capital so that local government in particular should add BPR Bank Fund injection of Jogja 36 billion so BPR Bank Jogja is able to compete, grow, and thrive so be injection especially for Usaha Mikro Kecil Menengah (UMKM) in Kota Yogyakarta.

Second, clean water is a basic need for the public service. Clean water has a vital role as a means of supporting economic activity and investment in addition to the infrastructure of the road. The availability of clean water in the city can be filled with a variety of sources. Of which can be done by subscribing through the PDAM Tirtamarta Yogyakarta, self-contained water procurement through the well, or buy water using tank. In order to target the achievement of the Millennium Development Goals (MDGs) apada 20125 namely piping water services in urban areas with a target of 80% and rural reaches 60% so that local governments need to strengthen capital investment on the Regional Water Company (PDAM) transmitted through PT. BPD DIY amounted to 54.5 billion.

CHAPTER III

RESULT OF RESEARCH

A. Controlling Against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015

1. General Overview About Kebijakan Umum of the Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015

Kebijakan Umum Anggaran (KUA) Regional Budget Revenue and Expenditure is Local Policy which contains the policies, revenue, expenditure, financing fundamental assumptions and as a guidance for preparation of Rancangan Anggaran Penyusunan Pembiayaan dan Belanja Daerah (RAPBD) that has functions as a guide for preparing the Regional Budget Revenue and Expenditure as well as the basis of an assessment of the financial performance of the region in one fiscal year. Kebijakan Umum Anggaran (KUA) should be discussed along with members of the District People Council before is set to be a budget that can be used for the benefit of development and the prosperity of the people in the form of Regional Budget Revenue and Expenditure. Then, Local Governments in these things are required to make a plan in the form of Kebijakan Umum Anggaran (KUA) APBD.

Kebijakan Umum Anggaran (KUA) Kota Yogyakarta is arranged by Rencana Kerja Pembangunan Daerah (RKPD) Kota Yogyakarta 2015 as in the Mayor's Regulation No. 24 by 2014 about Rencana Kerja Pembangunan Daerah (RKPD) Kota Yogyakarta 2015 is organized of planning approach that is participatory, political, technocratic, top down/bottom up through Musyawarah Perencanaan Pembangunan Daerah (MUSREMBANG) of Kota Yogyakarta 2015. Rencana Kerja Pembangunan Daerah

(RKPD) was drawn up to ensure linkages and consistency between planning, budgeting, implementation and monitoring.

Regional development is carried out by way of utilizing the resources that have to the region so as to improve the welfare of the people both in the aspect of income, the opportunity to work, the field of business, access is involved in making policy, competition, and the development of human resources.

Good development must be based on planning and the determination of the development priority that's based on the people's aspirations in accordance with the mandate of the Minister of Interior Regulation No. 13 of 2006 about the financial management area. As it has been modified in the regulation of the Minister of the Interior No. 21 Year 20011 About second amendment regulation of the Minister of the Interior No. 13 of 2006 about the financial management Area, then regional development should be budgeted in the Regional Budget Revenue and Expenditure first. Then, making the agreement between the Local Government and members of District Representatives Council in Nota Kesepakatan antara Pemerintah Daerah dan Dewan Perwakilan Rakyat Daerah DPRD tentang Kebijakan Umum Anggaran.

Kebijakan Umum Anggaran (KUA) APBD of Kota Yogyakarta in fiscal year 2015 contained about macro economic conditions of the region, assuming the preparation of Regional Budget Revenue and Expenditure, policy of regional income, the policy of regional expenditure, regional financing policies and the strategy of achieving it.

a. Purpose of Preparation in Kebijakan Umum Anggaran (KUA)

The Purpose of Kebijakan Umum Anggaran (KUA) APBD of Kota Yogyakarta in fiscal year 2015 is as a guide in arranging Prioritas Plafon Anggaran

Sementara (PPAS) APBD of Kota Yogyakarta in fiscal year 2015 and then become the guidelines for preparing Regional Budget Revenue and Expenditure in Fiscal Year 2015.

b. Steps in Preparing of Kebijakan Umum Anggaran (KUA) and Prioritas Plafon Anggaran Sementara (PPAS)

The achievements strategy consist of concrete steps in the preparation of the Kebijakan Umum Anggaran (KUA), reaching target, and then KUA 2015 is poured into the draft Prioritas Plafon Anggaran Sementara (PPAS) in 2015 is structured with the following stages:

- 1) Determines the Scale of Priority Regional Development
- 2) Determines the Program Priority for each affair
- 3) Arrange the Plafon Anggaran Sementara for each program or activity

2. The Role of District Representatives Council in Monitoring of the Regional Budget Revenue and Expenditure of Kota Yogyakarta in 2015

Efforts to improve the quality of the District Representatives Council in controlling of towards the Regional Budget Revenue and Expenditure of Kota Yogyakarta are an effort that should be important steps to improve the controlling against Regional Budget Revenue and Expenditure of Kota Yogyakarta. Quality improvement efforts of the members of the District Representatives Council are steps to improve prosperity in the midst of the society which is the role of District Representatives Council and also the Regional Head.

Failures in the controlling are same with the failure of the region to realize its obligations especially to improve prosperity amongst the people. In conducting

surveillance in the District Representatives Council in budget try to be maximum to press so that budgets are efficient and effective and optimum running.

The Monitoring carried out by the members of the Council are conducted by the each Commission on Council structural and does not cover the possibility to other Council members for conducting the supervision is outside which was given to him. The controlling role that is performed by the members of the Regional Peoples Representatives Council there is a positive side and a negative side. From the positive side, there are programs that can be carried out according to the schedule contained in the work plan that are discussed in the each commissions either on a quarter I, quarterly II or quarter III.

Whereas the negative side, there are programs that can not conduct because there are some obstacle, then the Regional Council will be asked the reason and basis of executive, why the program could not be carried out according to the schedule that was set such as due to weather, natural disasters, etc. then in this delay, we will invite the Satuan Kerja Perangkat Daerah (SKPD) or Executive that concerned to ask for clarification about the delay or cancellation of a program or project which is executed.

Overall monitoring will be observed through the Laporan Keterangan Pertanggungjawaban (LKPJ) of Regional Budget Revenue and Expenditure in each year after there were reports of the Agency's evaluation of the Badan Pemeriksa Keuangan (BPK), then the Regional Council will discuss the report. First, the overall record of Regional Council controlling in the form of notes and recommendations to the Executive if any mistakes are found in field. Second, the Regional Council notes are from the Badan Pemeriksa Keuangan (BPK). The Badan Pemeriksa Keuangan will give a note to

the Regional Council in the form of a letter, which contains such as why the budget absorption could not walk well,

The controlling of the Regional Council members is only a note and recommendations, while the position of the Regional Council is also a partner of Local Government. This shows the weakness of the Regional Council positions because of limited by government rules that the position of Regional Council just as Government partners only and is different from the functions of the controlling of People Representatives Council who are the Center.

If the monitoring against Regional Budget Revenue and Expenditure found fault with regard to the law, then the Badan Pemeriksa Keuangan (BPK) will follow up on these findings. District Representatives Council only as a partner in the Government, then District Representatives Council can only give the report to the Badan Pemeriksa Keuangan (BPK), not to follow up on the errors found in field.

In addition, controlling in the commissions that have been divided to monitor the fields with the controlling duties have been handed out, then legeslatif should be in cooperation with the Executive's against implementation of the program or project that can be evaluated and audited. Then the results of the evaluation and audit conducted by the Department will be the guideline for the Leadership Council to follow up it.

Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2013 experinced the change Regional Budget Revenue and Expenditure from 1,134 billion to 1,377 billion, in fiscal year 2014 a change does not occur on the Regional Budget Revenue and Expenditure of Kota Yogyakarta namely 1,422 billion and fiscal year 2015 Regional Budget Revenue and Expenditure occurs the change from 1,741 billion to 1,774

billion. The changes in 2015 got notes from the Badan Pemeriksa Keuangan (BPK). *First*, in the records of the Badan Pemeriksa Keuangan (BPK) that was not found the synchronization program with policy Permendagri in 2013 in Draft Local Regulations about Regional Budget Revenue and Expenditure and the draft about the regulations of Regional Head, regarding the description of Regional Budget Revenue and Expenditure with national priorities. *Second*, Dokumen Kebijakan Umum Perubahan Anggaran (KUPA) and Prioritas Platfon Anggaran Sementara-Perubahan (PPAS-P) in fiscal year 2015 have yet to contain the macro economic conditions of the region.

As for the response from the members of the Regional Council of Kota Yogyakarta about the notes of Badan Pemeriksa Keuangan (BPK) against Regional Budget Revenue and Expenditure and APBD-Perubahan. *First*, the Synchronization of priority program of Government Policy of Yogyakarta with DIY and the Central already exists in the Rancangan Kerja Pemerintah Daerah (RKPD). However, the next will enter on Prioritas Platfon Anggaran Sementara (PPAS). *Second*, because there is the changing the fiscal year 2015, not caused by macro economic changes so that in document KUA and PPAS-P fiscal year 2015 there was no macro economic conditions of the region. Because the macro economic fundamentals still use basic in the Rancangan Kerja Pemerintah Daerah (RKPD).

The following are the roles that are performed by the Regional Council in order to monitor against the Regional Budget Revenue and Expenditure Government of Yogyakarta:

3. Performance Indicator of the District Representatives Council of Kota Yogyakarta in Implementing of Controlling againts Regional Budget Revenue and Expenditure in 2015

a. Responsiveness

Responsiveness measured from the ability of the District Representatives Council of Kota Yogyakarta responsive and able to understand the conditions that exist among the society-and become the priority in accordance the aspirations and needs of the society. Responsiveness is included as regulators of the conflict, namely the facilitator was able to bridge the interests between society groups with Local Governments.

An organization that has the role as a public servant should be prosecuted and cared against the aspirations and needs of the society. The Organization of public servants should also be able and willing to listen as well as a quick response regarding the aspirations of the society. District Representatives Council has the ability to recognize problems, to respond to problems and also solved existing problems amongst the people, and then it was made a policy or program according to the needs and aspirations of the community.

In the operational, legislative responsiveness is shown on how the response the problem that exist in the middle the society and also problem solving. The problem that exists amongst the society became the reference for Council members to provide programs and policies that will come. The public hearing was done so that the programs created by the Executive could run in accordance with the needs and aspiration of society because the Regional Council is a representation of society so

that programs which offer by the legislative should reflect the wishes and needs of the society.

In operations, the responsiveness of District Representatives Council was elaborated through the existence of some problems amongst the people and how the Council responds to the problems that exist in society and the problem will be a reference for creating policies and programs in the future.

One of the efforts that conducted by the members of the District Representatives Council namely filtering aspiration through fractions-fraction and the commissions that exist in District Representatives Council. Every incoming society aspirations and concerns about needs of many people will be follow up

Activity of the filtering aspiration is fasilited by the Secretariat of District Representatives Council to the members of the District Representatives Council including funds is issued by the members and must be accounted morally good or administrative. Then the incoming information will be follow up in the District Representatives Council meetings. Filtering aspirations that is carried out by members of the District Representatives Council on the the place of each election (Dapil). Filtering results reported to the Paripurna meetings and will be thing which is coordinated with Local Governments.

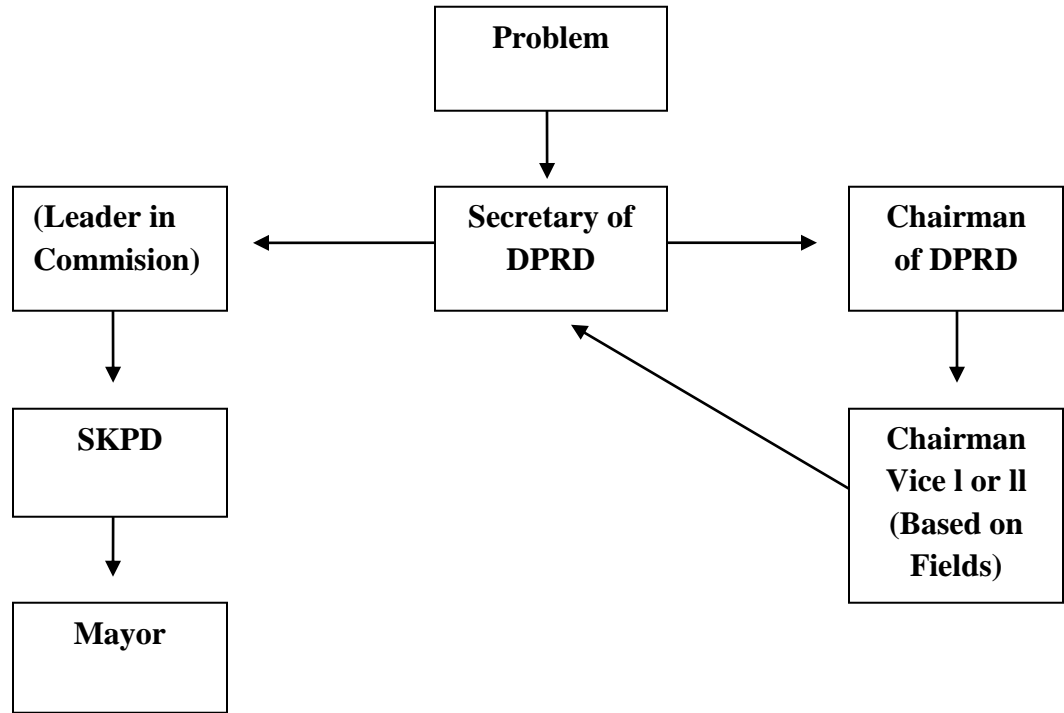
As for the filtering that is done District Representatives Council of member in 2015 is only 3 time, where in one year consists of 3 times in filtering community aspirations. Aspirations are received by members of the District Representatives Council as long as it only focus on issues of physical development of the results of the Musyawarah Rencana Pembangunan (Musrembang).

Tabel 3.1 Filtering the Aspiration of the Society

No	Time	Place	Activity
1	Febuari 2015	Masing-masing Dapil	Musrembang 2015
2	Mei 2015	Masing-masing Dapil	Pembahasan 3 Raperda
3	Juni 2015	Masing-masing Dapil	Penjaringan APBD 2015

Beside that, the If there is the urgency problem, the society can conduct the public hearing about the urgency problem to the District Representatives Council as follows: incoming mail to the Secretary of District Representatives Council, the Secretary of the District Representatives Council to the Chairman of the District Representatives Council. The Chairman does the disposition to the Chairman Vices as Chairman Vice I and II, the next is Chairman Vice is accordance the field, Chairman Vice of the next do the working meeting to do a review to the field or invite the person concerned (complainant), the result is submitted to the Secretary of Regional Council and and the Scretary of Regional Council will deliver to the Chairman regarding the problem. The results will be discussed with the Satuan Kerja Perangkat Daerah (SKPD) and after comes to SKPD, then will be conducted the meeting with Mayor.

**Picture 3.2 Public Hearing Mechanism of the District Representatives Council of
Kota Yogyakarta**



Filtering Aspiration is done as inputs for Member of the District Representatives Council in carrying out its work specifically on the controlling functions and budget functions. In carrying out its functions as representatives of the people, the District Representatives Council of Kota Yogyakarta based on the legislation applicable every will be entering a period of trial. District Representatives Council of Kota Yogyakarta to do activities recess is used to filter the aspiration aor demand of the society accordance with the each region in elections (Dapil). After that, the Member of District Representatives Council reported on the activities that have been implemented at the meeting as the highest Forum in the Rapat Paripurna of the District Representatives Council.

Based on the results of research in Kota Yogyakarta, the ability of the District Representatives Council in responding the needs and aspirations of the society. The District Representatives Council have played an active role in order to involve themselves to give the aspiration through the forum of controlling activity by way of public hearing and meetings of the filtering aspirations as is said by the Chairman of the District Representatives Council of Kota Yogyakarta Sujanarko related to the responsiveness of that:

“If there are people who want to do a audience and there is a problem there, then we will respond fastly to respond to these problems. In fact we'll invite Satuan Kerja Perangkat Daerah (SKPD) related and invites the members of the Regional Council who come from the area of Selection (DAPIL) of each members. This will make it easier to provide solutions in the audience”
(Interview: November 11, 2016 in the Chairman Room of DPRD)

About responsibility the Chairmain Vice II of the District Representatives Council of Kota Yogyakarta Ririk Banowati Purnamasari said that:

“Surely the aspirations of the public (constituents) will be the priority because we are a reflection of society and a representative of the society. Aspirations come, we will response positively and quickly, if needed then we will invite executives to listen to these problems”. (Interview: November 21, 2016 in the Chairman Vice Room of DPRD)

From the above it can be concluded that the conclusion indicator performance against the monitoring of Regional Budget Revenue and Expenditure of Kota Yogyakarta was assessed good of the responsiveness aspect and accordance with the aspirations and demands of the society and there is also the support of the society.

The author's observations made from the analysis of the District Representatives Council Recess activity report of Yogyakarta for two times annually, which is done by 2015 showed that not all of the society's aspirations can be realized

in the same year as the year of the filtering aspirations in the society. The aspirations of the public who need large funds and need a lot of consideration and calculations, then such aspirations will be realized for complying the regional financial condition and other considerations as well as the uncertain will be realized in the same year as improvements The roads and Water Channels that were proposed citizens in 2014 but Local Governments can realize in 2015 at Wirobrajan, Kelurahan Pakuncen which needs funds amounting to 558 million more.

This indicates that the members of the Council are very responsive toward the aspirations of the society and also has to consider many aspects in the realization of the wishes of the society such as the financial condition of the area, weather, and other considerations.

As indicated in the report of Recces in Penjaringan APBD that conducted by one of the District Representatives Council is done twice in one year in the Selection Area (Dapil) IV in RT/RW Klitren (Balai Serbaguna Lempuyangan) by a member of the Regional Council of Kota Yogyakarta, Suwanto on 31 May 2015 which was attended by 71 people consisting of Pengurus RT/RW Klitren dan Tokoh Masyarakat and 1 other villages was held in Balai Gemblakan bawah. The same thing also looks at Recess is done by members of the Regional People Representatives Council of Kota Yogyakarta is Antonius Fokki Ardiyanto, S. IP. in the Selection Area (Dapil) IV as well. Recess was held in Balai Sebaguna RW 11 Kepuh, Klitren by presenting society leaders in the area to listen to the aspirations of the society. It was concluded that the problems and demands of the society not much changes.

**Tabel 3.3 Recap of the Recces Result in Selection Area of the District
Representatives Council of Kota Yogyakarta in 2015**

Reses Dapil IV oleh Suwarto	Reses Dapil IV Antonius Fokki Ardiyanto, S.IP
a. Menanyakan tentang penerimaan siswa baru melalui KMS.	a. Meminta agar Dewan menjembatani dalam membuat kartu COB
b. Meminta agar adanya bantuan pengadaan kaca spion untuk tiap tikungan yang ada dikampung	b. Meminta penerangan jalan dan tempat sampah didepan rumah
c. Pemuda-pemudi meminta agar pelatihan keterampilan yang dilaksanakan oleh dinas agarmenghilangkan persyaratan KMS agar pesertanya tidak tidak itu-itu terus	c. Tanggal 5 juni ada pertemuan kimpraswil tentang pembuatan saluran limbah oleh kimpraswil dan meminta ketersediaan untuk hadir pada acara tersebut
d. Agar anak yang putus sekolah bisa ikut system keja paket	d. Saat kerja bakti warga mencium aroma yang tidak sedap dari kebocoran saluran limbah hotel tickle
e. Pembangunan bronjong sungai code agar diperbaiki karena bronjong hilang dan hanyut saat banjir sebelumnya	e. Listrik di gang nanas, ada kabel yang tingginya sangat minim dan bahkan menumpang dengan penyangga kabel lain
f. Agar setiap RW diberikan wireless agar menunjang pertemuan warga	f. Meminta Solusi agar mencari solusi bahwa saluran air limbah didepan hotel Srimanganti mengeluarkan aroma busuk yang menyengat saat saat hujan deran turun

On the above explanation shows that quite a high complaint submitted by it to the legislative, it shows that the legislative function is still not responsive and not fully in accordance with the expectations of the society. On the other hand the spirit of democracy and public awareness is increasingly experiencing growth to convey the aspirations.

However, increasing public awareness is not yet fully follows concrete steps from legislatif area to follow up the demands and aspirations. In addition, complaints submitted by the community were responsive but not fully become a reference in arranging program and Policy Council of the future will come. In this case, shows that the ability of Regional Council of Kota Yogyakarta not to be more responsive to

the aspirations of the society has not yet fully run well and in accordance with the aspirations of the society.

b. Responsibility

Aspects to assess the District Representatives Council carry out all its activities in accordance with the rules and right function in accordance with the standards of the professional and technical competence in the framework of the optimal goal achievement. Organization has to have the competence and capacity in accordance with the professional standards expected by society and able to serve the interests of the society. There is a rule that has been managing the procedures of “Tata Tertib” the guidelines of monitoring is one of the top corporate responsibility assessment.

Responsibility was also measured, what is the purpose of the legislative institutions as people aspirations of the society run in accordance with the tasks and functions of the District Representatives Council as including the making of Conblok in Ngampilan and repair of the road along the waterways in the Wirobrajan, moreover some of the things done by the members of the Council, namely Bimbingan Teknis in order to enhance the role of the Council in particular in terms of controlling function.

**Table 3.3 Technical Guidance of Regional Peoples Representatives Council of
Kota Yogyakarta in 2015**

No	Time	Place	Acitivity
1	Maret 2015	Kantor DPRD	Percepatan Pemahaman Raperda
2	Juli 2015	Kantor DPRD	Percepatan Pemahaman Tentang APBD berhubungan dengan KUA-PPAS
3	September 2015	Kantor DPRD	Pemahaman aturan-aturan Persiapan Pemilihan

Based on the above explanation, one form to increase the responsibility of the District Representatives Council to the society, the one of those by technical guidance for the members of the Council especially regarding the understanding of the members of the District Representatives Council about the Regional Budget Revenue and Expenditure relating to KUA-PPAS, which understanding it held every year which aims to improve the understanding of the members of the District Representatives Council in the preparation of Regional Budget Revenue and Expenditure related with KUA-PPAS.

It is always held every year because any period after the election of the members of the District Representatives Council of Kota Yogyakarta always experiencing significant the change and much bring new people in the District Representatives Council so need to be understanding with regard to this as well as for the old people can also upgrade their understanding as well.

Eventhough, One problem that is related to the refusal of the District Representatives Council of members about the Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) in 2015 that was proposed. Unilaterally, the

Council cancelled the signing of memorandum of agreement agenda Nota Kesepakatan Kebijakan Umum Perubahan Anggaran (KUPA) dan Prioritas Plafond Anggaran Sementara (PPAS) APBD 2015 together Government of Kota Yogyakarta on 2015 because some of the proposed program that comes from main thoughts of Council members do not appear in the draft, but mixed with government programs. Members of the District Representatives Council wanted a program that became a proposal received by the members of the District Representatives Council of the society (constituent) members of the District Representatives Council are separated with programs recommended by the Local Government of Kota Yogyakarta so that programs that are recommended from societies (constituents) members of the District Representatives Council can be monitored and accountable to the public (constituents).

The refusal of Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) the city of Kota Yogyakarta is only temporary because the members of legislative worried if the Local Government and Legeslative of Kota Yogyakarta gets a penalty for being late to discuss Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) in 2015.

According to the policy decision and recapitulation has been issued and which have been released by District Representative Council of Kota Yogyakarta city can be seen in the following

**Table 3.4 Recap of Decision Letter of the District Representatives Council Regional of
Kota Yogyakarta in 2015**

No	No and Date	About
1	1 Tahun 2015 6 Januari 2015	Perubahan Ketiga Atas Lampiran Keputusan Dewan Perwakilan Rakyat Daerah Kota Yogyakarta Nomor 26/K/DPRD/ 2012 tentang Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta Tentang Izin Penyelenggaraan Reklame
2	2 Tahun 2015 6 Januari 2015	Perubahan Atas Lampiran Keputusan Dewan Perwakilan Rakyat Daerah Nomor 29/K/DPRD/2012 tentang Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta Tentang Rencana Induk Pembangunan Kepariwisata Daerah Kota Yogyakarta Tahun 2012 - 2025
3	3 Tahun 2015 6 Februari 2015	Penundaan Penetapan Usul Prakarsa Rancangan Peraturan Daerah tentang Rumah Susun Menjadi Rancangan Peraturan Daerah Prakarsa Dewan Perwakilan Rakyat Daerah Dan Penetapan Komisi A DPRD Kota Yogyakarta Masa Jabatan 2014-2019 Sebagai Pengusul Usul Prakarsa Rancangan Peraturan Daerah Dewan Perwakilan Rakyat Daerah Tentang Rumah Susun
4	4 Tahun 2015 23 Februari 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Penyertaan Modal Daerah Kota Yogyakarta Kepada Badan Usaha Milik Daerah Dan Rancangan Peraturan Daerah Kota Yogyakarta tentang Perubahan Peraturan Daerah Nomor 4 Tahun 2008 tentang Perusahaan Daerah Bank Perkreditan Rakyat Bank Jogja Kota Yogyakarta
5	5 Tahun 2015 23 Februari 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Penambahan Dana Cadangan Untuk Pembayaran Sebagian Kewajiban Pemerintah Kota Yogyakarta Kepada PT. Perwita Karya Sebagai Tindak Lanjut Pengambil Alihan Terminal Penumpang Tipe A Giwangan Yogyakarta
6	6 Tahun 2015 23 Februari 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Pembentukan Susunan Kedudukan dan Tugas Pokok Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah, Dan Rancangan Peraturan Daerah Kota Yogyakarta Tentang Pembentukan Susunan Kedudukan Dan Tugas Pokok Lembaga Teknis Daerah, Serta Rancangan Peraturan Daerah Kota Yogyakarta Tentang Pembentukan Susunan Kedudukan Dan

		Tugas Pokok Dinas Daerah
7	7 Tahun 2015 30 Maret 2015	Pembentukan Panitia Khusus Pembahas Laporan Keterangan Pertanggungjawaban Walikota Tahun Anggaran 2014
8	8 Tahun 2015 11 Mei 2015	Rekomendasi Dewan Perwakilan Rakyat Daerah Kota Yogyakarta Terhadap Laporan Keterangan Pertanggungjawaban Walikota Yogyakarta Tahun Anggaran 2014
9	9 Tahun 2015 22 September 2015	Perubahan Anggaran Dewan Perwakilan Rakyat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah Tahun Anggaran 2015
10	10 Tahun 2015 6 Oktober 2015	Penetapan Usul Rancangan Peraturan Daerah Prakarsa Dewan Perwakilan Rakyat Daerah tentang Rumah Susun Menjadi Rancangan Peraturan Daerah Prakarsa Dewan Perwakilan Rakyat Daerah
11	11 Tahun 2015 6 Oktober 2015	Penetapan Usul Rancangan Peraturan Daerah Prakarsa Dewan Perwakilan Rakyat Daerah tentang Kota Layak Anak Menjadi Rancangan Peraturan Daerah Prakarsa Dewan Perwakilan Rakyat Daerah
12	12 Tahun 2015 4 Nopember 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Rumah Susun
13	13 Tahun 2015 4 Nopember 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Menara Telekomunikasi
14	14 Tahun 2015 4 Nopember 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Kota Layak Anak
15	15 Tahun 2015 4 Nopember 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Kawasan Tanpa Asap Rokok
16	16 Tahun 2015 4 Nopember 2015	Pembentukan Panitia Khusus Pembahas Rancangan Peraturan Daerah Kota Yogyakarta tentang Retribusi Izin Mempekerjakan Tenaga Kerja Asing (Imta), Rancangan Peraturan Daerah Kota Yogyakarta Tentang Retribusi Pelayanan Kesehatan, Rancangan Peraturan Daerah Kota Yogyakarta tentang Retribusi Pengujian Kendaraan Bermotor
17	17 Tahun 2015 24 Nopember 2015	Program Legislasi Daerah Tahun 2016

18	18 Tahun 2015 30 Nopember 2015	Anggaran Dewan Perwakilan Rakyat Daerah Dan Sekretariat Dewan Perwakilan Rakyat Daerah Tahun Anggaran 2016
19	19 Tahun 2015 30 Desember 2015	Perubahan Atas Lampiran Keputusan DPRD Kota Yogyakarta Nomor 11 Tahun 2014 tentang Penetapan Susunan Pimpinan Dan Anggota Banggar DPRD Kota Yogyakarta
20	20 Tahun 2015 30 Desember 2015	Perubahan Atas Lampiran Keputusan DPRD Kota Yogyakarta Nomor 12 Tahun 2014 tentang Penetapan Susunan Pimpinan Dan Anggota Banmusy DPRD Kota Yogyakarta

From the decree was issued by the District Representatives Council of the city above shows that the responsibility the members of the District Representatives Council Kota Yogyakarta went well for the Raperda discussion, not for the controlling function. There is the decision that manages about focus on the controlling fuction and decision of Regional Budget Revenue and Expenditure of Kota Yogyakarta eventhough totally in 2015 the discussion of Raperda of members of the District Representatives Council. It is also supported by the opinion of the Chairmain of the District Representatives Council of Kota Yogyakarta Sujanarko and Chairmain Vice ll of the District Representatives Council of Kota Yogyakarta Ririk Banowati Purnamasari.

About responsibility the Chairmain of the District Representatives Council of Kota Yogyakarta Sujanarko said that:

“The role of the District Representatives Council of Kota Yogyakarta in carrying out the controlling function against the implementation of the Regional Budget Revenue and Expenditure of Kota Yogyakarta in accordance with Tugas Pokok dan Fungsi (TUPOKSI) and optimal accountable with the targets are reached. Thus, the allocation of funds is used for a variety of programs and activities can provide benefits and can be felt by the public as a form of accountability for the implementation of Government and service oriented to the interests of the public. The implementation based on the mandate SOP and the monitoring guidelines Tata Tertib Pegawai”.

(Interview: November 11, 2016 in the Chairman Room of DPRD) (Interview: November 11, 2016 in the Chairman Room of DPRD)

Regarding responsibility the Chairmain Vice II of District Representatives Council of Kota Yogyakarta Ririk Banowati Purnamasari said that:

“The monitoring of the District Representatives Council function should be in accordance with Local Regulations (Perda namely Tata Tertib). Then the District Representatives Council should have high competency in professionalism and in order to do well the supervision in accordance with local regulations”. (Interview: November 21, 2016 in the Chairman Vice Room of DPRD)

Based on the observations in the District Representatives Council and the statement issued by the Chairman of the District Representatives Council of Kota Yogyakarta as well as datas, was known that the controlling carried out by the members of the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015 based on the guidelines of controlling provided for in legislation, as far as the controlling still corresponds to the corridor but the District Representatives Council were no the decree that support the controlling fuction of the District Representatives Council against the Regional Revenue and Expenditure of Kota Yogyakarta. Observations also showed that responsibility the members of the District Representatives Council of Kota Yogyakarta in controlling aspect are not optimal as the bridge the aspiration so that produce output that supports the performance of the Executive in the controlling aspect.

c. Accountability

Accountability is measured from how big the programs and policy representatives in accordance with the duties, functions, and are consistent with the

aspirations and the needs that exist amongst the people as well as responsive to the society. Seen from this aspect, the performance not only of the size of the internal organizations such as the achievement of the target. The performance can be seen from the external aspects, namely the values and norms which exist amongst the people. District Representatives Council of members are elected by the society must be accountable for programs and policies that are made to the society

Organizational performance is considered good if in having accountability good performing activity does not prohibited with the rules that grow and develop amongst the society. District Representatives Council responsables for the running of the Government in the region especially in serving the society. Therefore, District Representatives Council is required to consider whether the Government had programmes according to the needs and aspirations of the society.

Accountability in this case aims to find out the extent of the implementation of controlling that is conducted by the District Representatives Council in accordance with the needs and aspirations of the community and be accountable to the society.

In the function of the District Representatives Council, one of which, namely the controlling against budgets, based on observations of the author that the District Representatives Council of the city have the authority within the the controlling of the direction and Kebijakan Umum APBD that are bound to Peraturan Tata Tertib of District Representatives Council.

Based on the rules of the Peraturan Tata Tertib of the District Representatives Council of Kota Yogyakarta, Chapter III about rights and obligations, article 12 States that the rights of the District Representatives Council, namely the right of

Interpellation and Angket. The right of interpellation which means the right of Regional People Representatives Council to ask for information to the Mayor about Government policy that is and strategic and broad impact on the life of society and State.

Based on article 16 also explained that the Mayor is asked to provide explanation are oral or written explanations. And Hak Angket that is the right of District Representatives Council to conduct an investigation into the Government's policy that is important and strategic as well as vastly impact on the lives of society, regions, and countries that are allegedly contrary to the Regulation.

It shows that any recommendation or question that recommended to the Mayor can be used as ingredients for the controlling function in the supervision of the District Representatives Council. One form of direct accountability to the society, namely through the Recess that is conducted by the members of the District Representatives Council in each of Area Selection (Dapil) and implementation of controlling function against the Regional Budget Revenue and Expenditure.

Based on Chairman of the District Representatives Council of Kota Yogyakarta about the performance of the District Representatives Council in responsibility aspect namely Sujanarko said that:

“Our policy should refer to the aspirations and needs of the society because of our presence here because it was chosen by the society. If the Council does not represent the policy of the aspirations and needs of the society, then in the next election, the Council will not be chosen again by the public. Therefore, policies and programs of the Council should be consistent on the aspirations of the people and form of direct accountability is Recces”. (Interview: November 11, 2016 in the Chairman Vice Room of DPRD)

Whereas, Based on Chairman of Seksi Perencanaan Anggaran of Kota Yogyakarta about District Representatives Council in responsibility aspect namely Marvy Yunita said that:

“The Council has to meet with constituents of recess activities and accommodate the aspirations of the society in accordance with the wishes and needs of the society. If the Council does not do this and do not accommodate the aspirations of the society then the Regional People’s Representatives Council will not be elected in the next election. So I guess the programs of the District Representatives Council of members must represent the interests of constituents especially derives from the electoral region (Dapil)”. (Interview: November 10, 2016 in the Room of the Seksi Perencanaan Anggaran of DPDPK).

Whereas, Based on Chairman of Bidang Parencanaan Program (BAPPEDA) about District Representatives Council in responsibility aspect namely Wahyu Handoyo said that:

“During this time, we see that members of the Regional People are Representatives Council as a representation of a society, so any program or policy made by the District Representatives Council of Members may have to based on and represent the interests and needs of the community”. (Interview: November 9, 2016 in the Room of the Parencanaan Program of BAPPEDA).

Based on the results of the statement tha is delivered by the Executive and Legislative Government of Kota Yogyakarta. Then it can be concluded that the implementation of the controlling carried out by the District Representatives Council is in accordance with the needs and aspirations of the society as well as responsive to the society needs and aspiration because the community is the constituen of the District Representatives Council so that policies and programs.was taken must reflect the needs and interests as well as existing problems amongst the society.

Based on the results of the research against members of the District Representatives Council and the Government of Kota Yogyakarta, functional

relationship to each other namely influence on programs that are run by the City Government. The meaning is, the performance of the Government City depends on the monitoring that is carried out by members of the District Representatives Council of Kota Yogyakarta to the program that is conducted by the Government of Kota Yogyakarta. Controlling of the District Representatives Council give a positive influence for the government of Kota Yogyakarta and the higher the influence that given by the District Representatives Council of Kota Yogyakarta, then the relative performance also will be higher the Government of Kota Yogyakarta.

One example of a case that is the construction of Conblok and maintenance of Conblok in the Ngampilan Area that spend funds amounting to 240 million more, which conducted about 6 months. During the Conblok development is running, then District Representatives Council of Kota Yogyakarta in running the controlling function that was assisted by the Executive especially Commission C and SPKD-PU and other that related. The controlling of the District Representatives Council of Kota Yogyakarta ensures that the program is just like have started running or not, if it is not running then the District Representatives Council of Kota Yogyakarta will call on related parties of developers, executive and related others.

Regional Budget Revenue and Expenditure is an important instrument for regional Governments to set the priority of the development on the local level. It could even be said that the Government budget is the reflection of a political decision between the legislative and executive. This decision will be very broad impact for life that exists amongst the people concerned with how big a budget allocation can provide the benefits of development especially for good service to the community,

particularly for the poor people and women. Therefore, a Regional Budget Revenue and Expenditure can measure how much partisanship legislative and executive to the community.

The regions in fact choose 3 major problems, namely at the level of policy, institutional and grassroots level. The implementation of the present policy, namely there are policies that govern the implementation and budgeting with different sector Executive, legislative and community as well as the separation of implementation and budgeting are legal-formal so that impacting to the responsible institutions.

Different problems at Community level especially for the people of Yogyakarta that is still the lack of involvement of women in the process of planning and budgeting. This happens because most of their aspirations are seldom taken and made into the program as well as the recommended program society also often delayed though, the program is required by the community immediately as Recess activity report of the District Representatives Council of Kota Yogyakarta for two times annually, which is done in 2015. From the result of recess it showed that the society want to give the contribution in budgeting program which is conducted by District Representatives Council even though not all of the society's aspirations can be realized in the same year as the year of the filtering aspirations in the society.

The aspirations of the public who need large funds and need a lot of consideration and calculations, then such aspirations will be realized for complying the regional financial condition and other considerations as well as the uncertain will be realized in the same year as improvements The roads and Water Channels that

were proposed citizens in 2014 but Local Governments can realize in 2015 at Wirobrajan, Kelurahan Pakuncen which needs funds amounting to 558 million more.

This indicates that the members of the Council are very responsive toward the aspirations of the society but also has to consider many aspects in the realization of the wishes of the society such as the financial condition of the area, weather, and other considerations.

As indicated in the report of Recces in Penjaringan APBD that conducted by one of the District Representatives Council is done twice in one year in the Selection Area (Dapil) IV in RT/RW Klitren (Balai Serbaguna Lempuyangan) by a member of the Regional Council of Kota Yogyakarta, Suwanto on 31 May 2015 which was attended by 71 people consisting of Pengurus RT/RW Klitren dan Tokoh Masyarakat and 1 other villages was held in Balai Gemblakan bawah. The same thing also looks at Recess is done by members of the District Representatives Council of Kota Yogyakarta is Antonius Fokki Ardiyanto, S. IP. in the Selection Area (Dapil) IV as well. Recess was held in Balai Sebaguna RW 11 Kepuh, Klitren by presenting society leaders in the area to listen to the aspirations of the society. It was concluded that the problems and demands of the society not much changes.

The results of the discovery and observation of the author that the accountability of the District Representatives Council of Kota Yogyakarta was high enough to accountable to their function against the aspirations and needs of the society of Kota Yogyakarta and not just a function of a formality only.

As for the Regional Budget Revenue and Expenditure of Kota Yogyakarta in 2015 that allocated for the activity of the District Representatives Council of Kota

Yogyakarta really enough to support the aspirations of the society. Anggaran Satuan Kerja APBD could support the activities related to the aspiration of the society.

Table 3.5 Budget Description in Implementing the Function of Regional People Representatives Council

No	Description	Before the Change	After the Change	%
1	Penjaringan Aspirasi	1.705.578.00	1.669.518.000	9,6
2	Peningkatan Kapasitas Anggota DPRD	3.046.864.818	1.127.369.818	63,0
3	Pembahasan KUA-PPAS dan RAPBD	665.400.000	639.550.000	3,9
4	Evaluasi Pengawasan Pelaksanaan APBD	1.606.575.000	1.563.125.000	2,7
5	Kehumasan dan Publikasi DPRD	777.573.000	827.415.000	6,4
6	Pengadaan Pakaian Dinas DPRD	164.300.000	161.300.000	1,8
7	Penyusunan Draft Rencana Kerja	43.880.000	43.880.000	-
8	Pengelolaan Informasi Kegiatan DPRD	105.324.000	105.324.000	-
9	Penyusunan Raperda Prakarsa DPRD	544.080.000	84.495.000	84,5
10	Pembuatan Buku Risalah Rapat Paripurna dan Pengumpulan Data Hasil Kelengkapan	216.950.000	150.050.000	30,8
11	Pelaksanaan Reses DPRD	1.930.695.000	1.930.695.000	-
12	Pelayanan Kegiatan Alat Kelengkapan DPRD	5.290.755.000	5.095.567.000	3,7
13	Penyusunan Produk Hukum DPRD	236.025.000	144.800.000	38,7
14	Pembahasan Rancangan Peraturan Daerah	722.125.000	1.868.125.000	156,7
	Jumlah Belanja Daerah	23.450.496.954	21.899.187.881	6,6

Source: DPDPK Kota Yogyakarta

The allocation of Regional Budget Revenue and Expenditure to support the performance of the District Representatives Council of Kota Yogyakarta is very large and the performances of

local maximum are enough eventhough not fully and feel all of the society. With the magnitude of the Regional Budget Revenue and Expenditure is allocated to support the performance of the District Representatives Council then expected can provide solutions or solve problems that exist in the middle of the society. So it could be said that accountability of the District Representatives Council work well as expected by the public.

Example Case

In the controlling function of Regional Budget Revenue and Expenditure carried out by the District Representatives Council that is able to implement preventive functions, when drafting the Budget Plan Revenue and repressive controlling functions, when Regional Budget Revenues and Expenditure. In the management, regional financial accountability, regional financial management procedures assigned by the Regional Head based on Local Regulations and Regional Head. The Regional Head responsible regarding the financial management region to the District Representatives Council³⁰.

One problem that is related to the refusal of the District Representatives Council of members about the Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) in 2015 that was proposed. Unilaterally, the Council cancelled the signing of memorandum of agreement agenda nota kesepakatan Kebijakan Umum Perubahan Anggaran (KUPA) dan Prioritas Plafond Anggaran Sementara (PPAS) APBD 2015 together Government of Kota Yogyakarta on Friday, August 14, 2015. This happens because some of the proposed program that comes from main thoughts of Council members do not appear in the draft, but mixed with government programs.

³⁰ Undang-Undang Republik Indonesia No 23 Tahun 2014, Tentang Pemerintah Daerah, Article 310.

Members of the District Representatives Council wanted a program that became a proposal received by the members of the District Representatives Council of the society (constituent) members of the District Representatives Council are separated with programs recommended by the Local Government of Kota Yogyakarta so that programs that are recommended from societies (constituents) members of the District Representatives Council can be monitored and accountable to the public (constituents) in the Election Area (Dapil) of each members of the Council. Which is on the plan a Regional Budget Revenue and Expenditure there at least 92 main programs of the overall program, both from government programs and District Representatives Council ³¹.

Separation program very important aspiration for the District Representatives Council of members because the accountability of members of the District Representatives Council to the society (constituent) so that they know whether the aspirations of society/community needs is realized into policy or Government program or not. In rejection of the Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) of Board members are not worried that the rejection would make a discussion and endorsement of the Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) of Kota Yogyakarta be delayed because there is still much time left that was 3 months (before the end of the year), while waiting for the change of year end budget absorption, then this will be fixed absorption maximum and then will do a discussion of Regional Budget Revenue and Expenditure-Change (APBD-Perubahan). Meanwhile, the presence of an extra of the budget change around Rp 360 billion. Around Rp 300 billion used to cover the deficit of Regional Budget Revenue and Expenditure in 2015 and the

³¹ <https://m.tempo.co/read/news/2015/08/15/058692226/usulan-tidak-masuk-dprd-yogya-tolak-bahas-apbd-perubahan>. retrieved 23 October 2016 (13.40)

remaining Rp 60 billion is expected to be able to accommodate the program's principal thought of Council members.

The refusal of Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) the city of Kota Yogyakarta is only temporary because the members of legislative worried if the Local Government and Legeslative of Kota Yogyakarta gets a penalty for being late to discuss Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) in 2015. It is part of the Council's disapproval against the combination program conducted by executives, so was feared by members of the Regional Budget Revenue and Expenditure before because it will appear an assessment from the society that the District Representatives Council did not give priority to the aspirations and needs of the society and the Council did not follow through on the program of the society. The presence of members of the District Representatives Council (DPRD) because the public (constituents), if the principal thought it didn't show up and let the Government program runs itself without any proposed program of the District Representatives Council, making the Legislative lose the face in front of society (constituents).

B. Supporting and Inhibiting Factors the of the Controlling Functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015

The existence of the District Representatives Council is very important in the practice of government and performance in the region especially in implementating of the controlling function of the District Representatives Council of members against Regional Budget Revenue and Expenditure of Kota Yogyakarta. Implementation of legislative controlling function against Regional Budget Revenue and Expenditure of Kota

Yogyakarta can be run well and some factors that support the implementation of the monitoring function. Beside that, there are also constraints obstacles in the implementation of the monitoring functions performed by the District Representatives Council against the implementation Regional Budget Revenue and Expenditure and it is also a challenge for the members of Regional Budget Revenue and Expenditure of Kota Yogyakarta to fix the elements of the existing elements inside.

Based on the results of research that is conducted at the office of the District Representatives Council through direct interviews with the Chairman of the District Representatives Council of Kota Yogyakarta Sujanarko, S.E and Chairmain Vice II of the District Representatives Council of Kota Yogyakarta Ririk Banowati Purnamasari, S.H.

1. Supporting Factors of the Controlling Functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015

a. Regulation of Tata Tertib

In carrying out the controlling functions by the District Representatives Council was already with research that is starting from the planning stages, execution, and reporting that the city legislators have the authority to monitor the public policy direction and Kebijakan Umum APBD as well as in the implementation of applicable local standards work is based on the Peraturan Tata Tertib of the District Representatives Council.

Based on the rules of the Peraturan Tata Tertib of the District Representatives Council of Kota Yogyakarta, Chapter III about rights and obligations, article 12 States that the rights of the District Representatives Council, namely the right of

Interpellation and Angket. The right of interpellation which means the right of District Representatives Council to ask for information to the Mayor about Government policy that is and strategic and broad impact on the life of society and State

Based on article 16 also explained that the Mayor is asked to provide explanation are oral or written explanations. And Hak Angket that is the right of the District Representatives Council to conduct an investigation into the Government's policy that is important and strategic as well as vastly impact on the lives of society, regions, and countries that are allegedly contrary to the Regulation.

It shows that any recommendation or question that recommended to the Mayor can be used as ingredients for the monitoring function in the supervision of the District Representatives Council. One form of direct accountability to the society, namely through the Recess that is conducted by the members of District Representatives Council in each of Area Selection (Dapil) and implementation of controlling fuction against the Regional Budget Revenue and Expenditure.

In accordance with the rules of the District Representatives Council of Kota Yogyakarta number 02/DPRD/Tahun 2009 About the Duties of Badan Anggaran Article 50 namely:

1. Badan Anggaran bertugas:

- g. membahas bersama Walikota yang diwakili oleh SKPD untuk menentukan pokok-pokok kebijakan yang menyangkut pendapatan dan belanja daerah secara umum serta prioritas anggaran untuk dijadikan acuan bagi setiap SKPD dalam menyusun usulan anggaran;
 - h. menetapkan pendapatan daerah bersama Walikota dengan mengacu pada usulan komisi terkait;
 - i. membahas rancangan peraturan daerah tentang APBD bersama Walikota yang dapat diwakili oleh SKPD dengan mengacu pada
-

keputusan rapat kerja komisi dan Walikota mengenai alokasi anggaran untuk fungsi, program, dan kegiatan SKPD;

- j. melakukan sinkronisasi terhadap hasil pembahasan di komisi mengenai rencana kerja dan anggaran SKPD;
- k. membahas laporan realisasi dan prognosis yang berkaitan dengan APBD;
- l. membahas pokok-pokok penjelasan atas rancangan peraturan daerah tentang pertanggungjawaban pelaksanaan APBD; dan
- m. melakukan pembahasan laporan keuangan Walikota dan pelaksanaan APBD termasuk hasil pemeriksaan BPK yang berkaitan dengan ruang lingkup tugasnya.

2. Dalam melaksanakan tugas sebagaimana dimaksud pada ayat (1), Badan Anggaran dapat:

- a. mengadakan Rapat Kerja dengan Walikota atau Pejabat yang ditunjuk atau Tim Anggaran Pemerintah Daerah;
- b. mengadakan konsultasi dengan Pemerintah Daerah;
- c. mengadakan Rapat Dengar Pendapat Umum baik atas permintaan Badan Anggaran atau permintaan pihak lain, dan konsultasi publik;
- d. mengadakan konsultasi kepada Pemerintah menyangkut peraturan perundang-undangan maupun kebijakan yang termasuk dalam ruang lingkup tugasnya;
- e. melakukan kunjungan kerja ke DPRD dan/atau Pemerintah Daerah lainnya serta lembaga terkait sesuai dengan ruang lingkup ketugasannya;
- f. mengadakan konsinyering guna pembahasan KUA dan PPA, serta penyusunan, perubahan dan pertanggungjawaban pelaksanaan APBD;
- g. membuat laporan kinerja dan inventarisasi masalah di bidang anggaran pada akhir masa keanggotaan DPRD untuk dapat digunakan oleh Badan Anggaran pada masa keanggotaan berikutnya; dan
- h. menyampaikan rencana kerja tahun anggaran berikutnya kepada pimpinan DPRD untuk dibahas oleh Badan Musyawarah.
- i. Anggota komisi dalam Badan Anggaran sebagaimana dimaksud dalam Pasal 48 ayat (2) harus mengupayakan alokasi anggaran yang diputuskan komisi dan menyampaikan hasil pelaksanaan tugas sebagaimana dimaksud pada ayat (1) kepada komisi.

The legislation existence of Tata Tertib of Kota Yogyakarta have been managed in controlling functions into detail against Regional Budget Revenue and

Expenditure that is conducted by members of the District Representatives Council so that District Representatives Council can carry out the controlling functions by using the guidelines of Tata Tertib and other laws.

In addition, with the regulation will provide a legalization for authorisation of the District Representatives Council to increase the ability and capacity of members of the District Representatives Council as well as in allocating the budget, District Representatives Council will be more active and brave to bring a speaker and experts as well as sending its members to attend training in order to increase the capacity and capability of the District Representatives Council especially ability and capacity in monitoring against budgets.

b. Compactness between Executive and Legislative

The City Government's performance depends on the controlling carried out by the members of the Council. The controlling of member of the District Representatives Council gives a good performance against the influence of the Government of Kota Yogyakarta. The higher performance of the influence from Legislative controlling then it will be relative higher the performance of Kota Yogyakarta. Openness in implementing budget against District Representatives Council then provides easiness to the District Representatives Council in providing input and notes on performance of the Government. The compactness will come the speed of response i the cooperation carried out by the Local Government regarding suggestion and notes is given by the District Representatives Council in improving the Government performance of Kota Yogyakarta

One of the forms of compactness between executive and legislative is commission. The Commission is the Alat Kelengkapan of Regional Council that is fixed and a Commission was formed since the beginning of the formation of a membership in District Representatives Council. Each Member of Regional Council mandatory incorporated in the structure of the Commission in Regional Council except the Chairman of the Regional Council. In the Regional Council of the city consists of 4 commissions and the Commission must Work in partnership with the Satuan Kerja Perangkat Daerah (SKPD). The example is the improvements The Roads and Water Channels that were proposed citizens in 2014 but Local Governments can realize in 2015 at Wirobrajan, Kelurahan Pakuncen which needs funds amounting to 558 million more.

Before the aspirations of society into a program and policies amongst the people, then it is a policy that has been conducted by Council members through networking aspirations will be discussed in regard to the Commission and call/invite also the SKPD related with the development of Road and Water Channel to discuss this soon because the water in the resapan is very low so that when it rained then it will cause inundation and flood, the discussion to give this issue carried out by the Commission C that has a duty in sub-sectors, namely Pekerjaan Umum particularly with regard to the SKPD and after that will be discussed at the Paripurna meeting in order for it to be a proposed government program. Meanwhile, each program recommended by the community are not all of the society's aspirations can be realized in the same year as the year of the filtering aspirations in the society. The aspirations of the public who need large funds and need a lot of consideration and calculations.

As for the sector of Regional Council cooperation and Satuan Kerja Perangkat Daerah (SKPD) namely:

Tabel 3.6 Sector and Corporation between DPRD with SKPD

Name	Sector	Sub-Sector
Komisi A	Pemerintahan	Pertanahan, Kependudukan dan Catatan Sipil, Kesbangpol, Otonomi Daerah, Pemerintahan Umum, Perangkat Daerah, Kepegawaian dan Sandi, Pemberdayaan Masyarakat, Statistik, Kearsipan, Komunikasi dan Informatika, dan perlindungan masyarakat
Komisi B	Perkonomian dan Keuangan	Kehutanan, kelautan, dan Perikanan, Perdagangan dan Perindustrian, Koperasi dan Usaha Kecil Menengah, Pertanian, Penanaman Modal, Pariwisata dan Administrasi Keuangan Daerah
Komisi C	Pembangunan	Energi dan Sumber Daya Mineral, Pekerjaan Umum, Perumahan, Penataan Ruang, Perencanaan Pembangunan, Perhubungan, dan Lingkungan Hidup
Komisi D	Kesejahteraan Masyarakat	Pendidikan, Kesehatan, Pemberdayaan Perempuan, Keluarga Berencana dan Keluarga Sejahtera, Sosial, Nakertrans, Pemuda dan Olah Raga, Perpustakaan, Ketahanan Pangan, Budaya dan Agama.

Source: Buku Profil DPRD Kota Yogyakarta

2. Inhibiting Factors of the Controlling Functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015

a. Internal

1) Limitation the Ability

The limitation of ability because of less experience from members of District Representatives Council to implement the the duties particularly

controlling functions that are influenced by education and less experience about the function of the controlling function in the District Representatives Council. The shortage of human resources and with heavy workload, from 40-member of the District Representatives Council of Kota Yogyakarta needs the support of expert staff. The currently, members of the District Representatives Council also have only one expert staff in the fraction of each fractions in the District Representatives Council of members. Following the expert staff of each fraction.

Tabel 3.7 Expert Based on Fraction

No	Activity Name/Bank Code	Name	Duty
1	Peningkatan Kapasitas Anggota DPRD Kota Yogyakarta 1.20.1.20.04.085.002. 5.2.2.31.01	Wahyu Tejo Raharja, S.E	Tenaga Ahli Fraksi PPP
2	SDA	Andie Kartala, S.Pd	Tenaga Ahli Fraksi PDI-P
3	SDA	Deritiawan Ibnu Titianto, S.H	Tenaga Ahli Fraksi PAN
4	SDA	Edy Prayitno, S.H	Tenaga Ahli Fraksi Golkar
5	SDA	Setiawan, STP	Tenaga Ahli PKS
6	SDA	Hariyanto, S.H	Tenaga Ahli Fraksi Gerindra

Source: Sekretariat DPRD Kota Yogyakarta

During this time in the District Representatives Council on each fraction there is only 1 expert staff based on the fraction to arrange the Report of Administration or help the District Representatives Council for collecting the material before discussing with SKPD or Reporting the result of controlling in the field. The expert Staf depends is chossed by the agreement in each fraction. The addition of new staff will be able to provide input on the controlling carried out

by the members of the District Representatives Council, including the support of the society and Non-Governmental Organizations (NGO).

2) Less Experienced and Educational Background

Limitations of the quality of members of the District Representatives Council are still very visible due to less experience and educational background that are owned by members of the District Representatives Council of kota Yogyakarta so that the controlling is conducted by the District Representatives Council has not run effectively and efficiently. It is also the responsibility of the political parties that choose cadres the election winner based on popularity or electability, so often produces the People's Representatives who do not understand the aspiration and the conditions that exist amongst the society. Competency is not only seen from the academic alone but accompanied with political experience, personality, intellectual ability and moral. The following based on the experienced in becoming the District Representatives Council of Kota Yogyakarta, if compared from 2009-2014 and 2014-2019 namely:

**Tabel 3.8 Number of District Council in Period 2009-2014 that Have
Chosed in Periode 2014-2019**

No	Party	2009-2014	Number of DPRD That Have Chosed 2014-2019	Precentage %
1	PDI-P	11	7	17,5
2	PAN	5	4	10
3	GOLKAR	5	3	7,5
4	GERINDRA	2	1	2,5
5	DEMOKRAT	10	0	0
6	PKS	5	1	2,5
7	PPP	2	1	2,5
	Total	40	17	42,5

Source: Komisi Pemilihan Umum Kota Yogyakarta

Explanation of the above data show that more than half of the members of the Council of the city of Yogyakarta, namely 57.5% of the new Regional Council members are seen and compared based on the elected members of the Regional Council in the period 2009-2014 and 42.5% of the members of the Council of the city of Yogyakarta is a member of the Regional Council of the old. This suggests that the large amount of new members of the Council then very influential to the performance of Regional Council members against the functions and task because

it needs adaptation to the task and function so that this will have an impact on the performance conducted by members of the Regional Council of Kota Yogyakarta due to lack of experience. Beside that, necessary educational background can also support the performance of Regional Council members against the duties and functions. The following levels of education of the Regional Council members of Kota Yogyakarta:

Based on the educational background of the District Representatives Council of Kota Yogyakarta, then it can be inferred that the majority of undergraduate level one has been finished namely, 60% of the total number of the District Representatives Council members, who just finished a senior high school education by 30%, while the Master's Degree of education finished 7.5% and District Representatives Council who finished diploma only 2.5%. This shows that the experience and educational background are one of the things to watch out for political parties in the recruitment of would-be members of the District Representatives Council going forward because those support the performance to implement the function and duties well as well as experience and educational background by members of the Regional Council, it will be able to help the monitoring functions of the District Representatives Council even though there are no guarantees about it.

b. External

1) Recruitment of Political Parties

Recruitment Mechanism of the District Representatives Council has not been able to filter based on the expectations of the society optimally. The political parties

choose candidates as cadre of the District Representatives Council are still very strong based on popularity or electability amongst the society. Only very few Parties are considered with political experience, personality, intellectual ability and moral.

The accuracy and intelligence of the society in choosing its representatives in the legislative election of members is very important because the society needs and aspiration depends on programs and policies are made by the District Representatives Council members in the future.

Political parties must be aware of this because it could harm the people and political parties must also be more selective in giving to the society, that not the rise of politicians who have low capacity due to become into the District Representatives Council members are instant.

The liveliness of a political party will only be visible when will come election only. The liveliness of the party is only when the election alone will not deliver the knowledge and education to the community. This also happens in any area including the city of Yogyakarta so that it is noteworthy because it is only when the elections are more visible namely promotional campaign and not the socialization of education to the community

BAB IV

CLOSING

A. Conclusion

Based on the research results, research libraries or research field and analysis and discussion that have writers did. Conclusions are the answers to the problems in this research that the controlling of the District Representatives Council of members against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015 is going well although not yet fully the performance indicators controlling budgets in District Representatives Council.

1. Responsiveness

Public servant should be prosecuted and cared against the aspirations and needs of the society. The Organization of public servants should also be able and willing to listen as well as a quick response regarding the aspirations of the society. District Representatives Council has the ability to recognize problems, to respond to problems and also solved existing problems amongst the people, and then it was made a policy or program according to the needs and aspirations of the community. In the operational, The responsiveness of the District Representatives Council is the mechanism filtering the aspirations of the District Representatives Council and public hearing are a form of the controlling functions that is conducted by the People's Representatives as well who wants to do a audience and there is a problem there, they will respond fastly to respond to these problems and invite Satuan Kerja Perangkat Daerah (SKPD) related and invites the members of the Regional Council who come from the area of Selection (DAPIL) of each

members as well as the controlling of the District Representatives Council of members against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015 is going well.

2. Responsiveness

Based on the observations in the District Representatives Council and the statement issued by the Chairman of the District Representatives Council of Kota Yogyakarta, was known that the controlling carried out by the members of the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015 based on the guidelines of controlling provided for in legislation in Tata Tertib, as far as the controlling still corresponds to the corridor. Eventhough, One problem that is related to the refusal of the District Representatives Council of members about the Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) in 2015 that was proposed. Unilaterally, the Council cancelled the signing of memorandum of agreement agenda Nota Kesepakatan Kebijakan Umum Perubahan Anggaran (KUPA) dan Prioritas Plafond Anggaran Sementara (PPAS) APBD 2015 together Government of Kota Yogyakarta on 2015 because some of the proposed program that comes from main thoughts of Council members do not appear in the draft, but mixed with government programs.

3. Responsibility

Based on the results of the statement tha is delivered by the Executive and Legislative Government of Kota Yogyakarta. Then it can be concluded that the implementation of the controlling carried out by the District Representatives Council is in accordance with the needs and aspirations of the society as well as responsive to the

society needs and aspiration because The results of the discovery and observation of the author that the accountability of the District Representatives Council of Kota Yogyakarta was high enough to accountable to their function against the aspirations and needs of the society of Kota Yogyakarta and not just a function of a formality only.

a. Internal Factors

1. Regulation of Tata Tertib

Supports factors the implementation of controlling of the District Representatives Council against Regional Budget Revenue and Expenditure namely the existence of Legislation of Tata Tertib of District Representatives Council In addition, with the regulation will provide a legalization for authorisation of District Representatives Council to increase the ability and capacity of members of the District Representatives Council as well as in allocating the budget, District Representatives Council will be more active and brave to bring a speaker and experts as well as sending its members to attend training in order to increase the capacity and capability of the District Representatives Council especially ability and capacity in controlling against budgets.

2. Compactnes relationship between the legislative and Executive

Which has been running well, The higher performance of the influence from Legislative controlling then it will be relative higher the performance of Kota Yogyakarta. Openness in implementing budget against District Representatives Council then provides easiness to the District Representatives Council in providing input and notes on performance of the Government. Compactness will come cooperation carried out by the Local Government regarding suggestion and notes is

given by the District Representatives Council in improving the Government performance of Kota Yogyakarta

b. Inhibiting Factors

Internal

1. Limitation the Ability of Human Resource

The limitation of human resource from members of the District Representatives Council to implement the controlling functions that are influenced by education and less experince about the function of the controlling function in the District Representatives Council. The shortage of human resources and with heavy workload. It became problem to support the controlling of the District Representatives Council

2. Less Experience and Educational Background

During this time in the District Representatives Council on each fraction there is only 1 expert staff based on the fraction. The addition of new staff will be able to provide input on the controlling carried out by the members of the District Representatives Council, including the support of the society and Non-Governmental Organizations (NGO). The limitation of human resource become problem from members of the District Representatives Council to implement the controlling functions that are influenced by education and less experince about the function of the controlling function in the District Representatives Council. The shortage of human resources and with heavy workload.

External

1. Recruitment of Political Party

The liveliness of a political party will only be visible when will come the election only. The liveliness of the party only when the election alone will not deliver the knowledge and education to the society. This also happens in any area including the city of Yogyakarta so that it is noteworthy because it is only when the elections are more visible namely, promotional campaign and not the socialization of education to the society.

B. Suggestion

1. In order to increase the performance of the District Representatives Council in the controlling function is able to run with optimal so that gives well results, then required an increase in the capacity and competence of the District Representatives Council through training or technical guidance in accordance with their fields because still large the needs and aspiration of the society.
2. The functions of the District Representatives Council must be increasing the priority and struggling the interests, aspirations and demands of the society, rather than political interest and the legislative has to improve the the monitoring carried out by the members of the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015 based on the decree, have to support the controlling function of the District Representatives Council against the Regional Revenue and Expenditure of Kota Yogyakarta .
3. Related to the refusal of Regional Budget Revenue and Expenditure-Change (APBD-Perubahan) made by the District Representatives Council of Yogyakarta, which is only temporary. This shows that the need for clear communication about the programs to be

run because the impact will be felt by the public because of interest conflict between Legislative and Executive.

4. Recruitment that is conducted by the political parties against the District Representatives Council the capacity, expertise, and capabilities to understand the needs of the society so that it is able to answer the expectations of the society and in the recruitment of a political party must also provide education to the society so that the candidates was recommended by political parties is the candidates can put the priority and struggling for the aspirations of the society.