

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 Head¹.

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.

¹ <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 Yogyakarta².

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

² <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 resources³.

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

³ <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 years⁴.

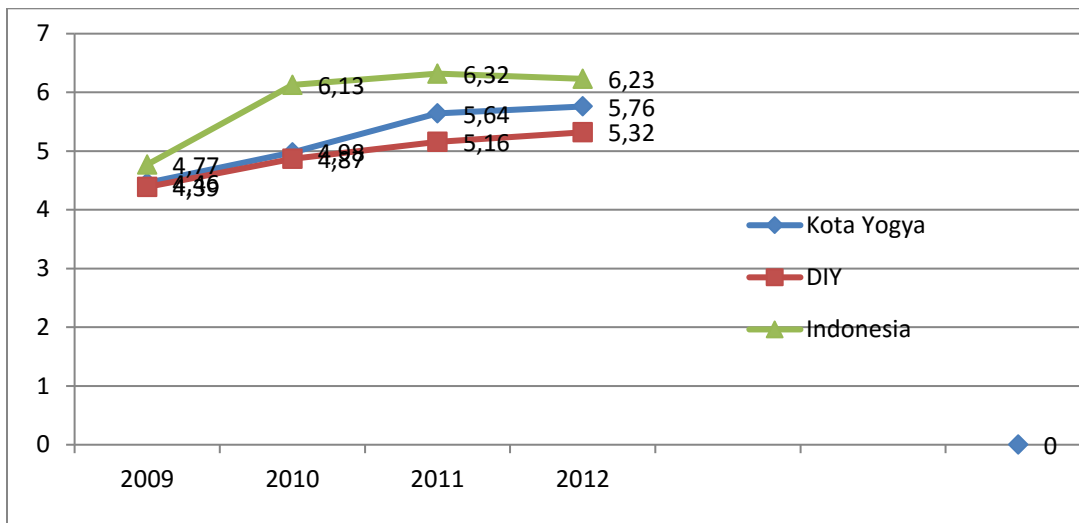
C. Economic Condition of the Society

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

⁴ <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	Precentage	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 Council⁵.

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 Mitigation⁶.

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,

⁵ <https://m.tempco.co/read/news/2015/08/15/058692226/usulan-tidak-masuk-dprd-yogya-tolak-bahas-apbd-perubahan>. retrieved 23 September 2016 (17.22)

⁶ 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 billion⁷.

⁷ 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 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.