

**CONTROLLING FUCTION BY DISTRICT REPRESENTATIVES COUNCIL  
AGAINTS REGIONAL BUDGET REVENUE AND EXPENDITURE OF KOTA  
YOGYAKARTA IN FISCAL YEAR 2015**

**UNDERGRADUATE THESIS**

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The main functions of District Representatives Council namely legislation, budgeting, and controlling. One of the function of District Representatives Council namely controlling against Regional Budget Revenue and Expenditure. Regional Budget Revenue and Expenditure is a form of management financial of region each year which are set by Local Regulations. Regional Budget Revenue and Expenditure consists of the budget revenues, budget and financing. Legislative controlling function against the implementation of legislative against Regional Budget Revenue and Expenditure of Kota Yogyakarta can be run well and some of the factors that support the controlling function. Beside that, there are also the inhibiting controlling functions that is performed by the District Representatives Council against the implementation of Regional Budget Revenue and Expenditure and it is also a challenge for the members of the District Representatives Council Kota Yogyakarta to make it running the existing elements inside.

Research that is done the qualitative, descriptive with This is done through field research data collection techniques through Interview by way of questioning with a systematic and based on to the research objectives with regard to the controlling function by District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015. The object of the research is the people who related in Executive and Legislative of Kota Yogyakarta.

Based on the research results, 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. Based on the performance aspects of responsibility, responsiveness, accountability, the author argued that the role of District Representatives Council of Kota Yogyakarta in the controlling of the Regional Budget Revenue and Expenditure of Kota Yogyakarta in Fiscal Year 2015, as representatives (District Representatives Council) is asses responsive to accommodate, care and get to know the needs and aspirations of society even though not yet fully optimized in accordance with the needs and aspiration of the society. Beside that, there are still problems related with the implementation of the Regional Budget Revenue and Expenditure that have not been followed seriously and give a solution acceptable to the society. Supports factors in monitoring by District Representatives Council against Regional Budget Revenue and Expenditure namely the existence of Legislation and the regulation of Tata Tertib, compactness between the legislative, and Executive who has been running well. Inhibiting is from the existing limitation ability of human resources, less experience and educational background and competence varies and external factor namely the selection mechanism through a general election.

## INTRODUCTION

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 people Inu Kencana (2013:151). 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 principle in Law 1945 article 18.

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 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 task in Law 1945.

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 Government in Law (2014:23) about Local Government. 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.

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.

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. 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 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 Billion.

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 Development.

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 constituents.

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 Mitigation

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, 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 syncin 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 functions by the District Representatives Council against Regional Budget Revenue and Expenditure of Kota Yogyakarta in fiscal year 2015?”.

## **TEORITICAL FRAMEWORK**

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 monitoring 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.

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.

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 monitoring of the implementation by Regional Budget Revenue and Expenditure).

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

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.

## **RESEARCH METHOD**

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.

## **RESULT AND ANALYSIS**

# **1. Performance Indicator of the District Representatives Council of Kota Yogyakarta in Implementing of Controlling against 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 facilitated 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.

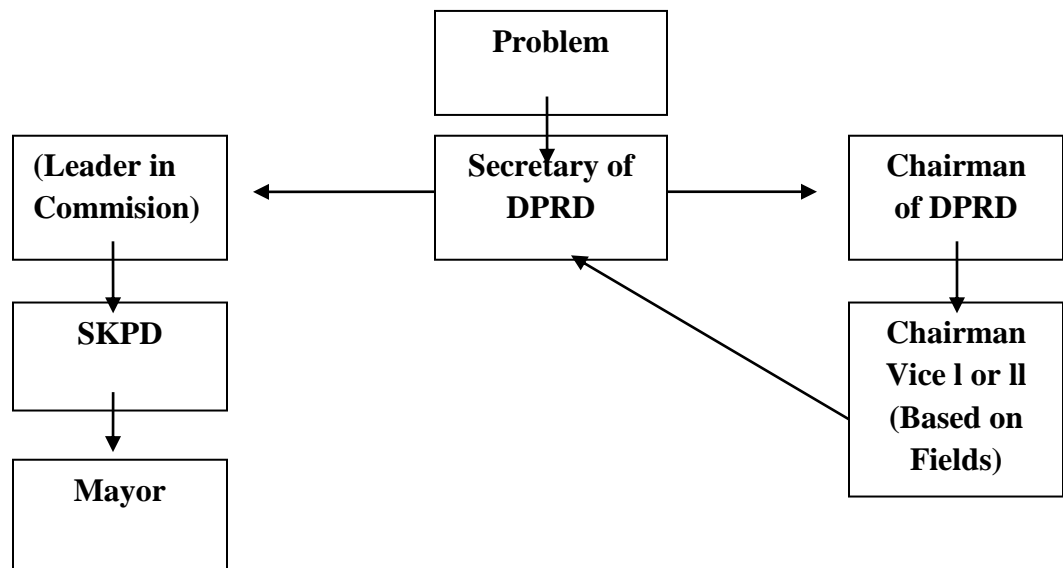
As for the filtering that is done District Representatives Council of member in 2015 is only 3 time, where in one year consists of 3 times in filtering community aspirations. Aspirations are received by members of the District Representatives Council as long as it only focus on issues of physical development 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 theirselves to give the aspiration through the forum of controlling activity by way of public hearing and meetings of the filtering aspirations.

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, Suwarto 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**

<b>Reses Dapil IV oleh Suwarto</b>	<b>Reses Dapil IV Antonius Fokki Ardiyanto, S.IP</b>
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	c. Tanggal 5 juni ada pertemuan kimpraswil tentang pembuatan saluran limbah oleh

keterampilan yang dilaksanakan oleh dinas agar menghilangkan persyaratan KMS agar pesertanya tidak tidak itu-itu terus	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 mencarikan 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 legslatif 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.

Even though, 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

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 function and decision of Regional Budget Revenue and Expenditure of Kota Yogyakarta even though 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 II of the District Representatives Council of Kota Yogyakarta Ririk Banowati Purnamasari.

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 data's, 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 function 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 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 right of Angket 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 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.

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 even though 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.

## **2. 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**

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 function against the Regional Budget Revenue and Expenditure.

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.

## **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 experince 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.

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 chosed 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.

Explanation of the 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

## **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. 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. 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 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 .

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