

SUPERVISION OF THE REGIONAL PEOPLE'S REPRESENTATIVE ASSEMBLY (DPRD) SPECIAL REGION OF YOGYAKARTA ON JUSTICE-BASED PRIVILEGES FUNDS

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ABSTRACT

Privileges themselves are not new in the Special Region of Yogyakarta. As the second oldest province in Indonesia which was once the capital of Indonesia. Yogyakarta Special Region has been privileged even before the existence of the Republic of Indonesia. This is reflected in the Koti/Kooti title pinned by the Japanese government during their occupation. As soon as Indonesia became independent, Sri Sultan Hamengku Buwono IX and Sri Paduka Paku Alam VIII emphasized that the Special Region of Yogyakarta also merged into the territory of the Republic of Indonesia. The birth of Law Number 13 of 2012, which is then detailed again in the Special Region of Yogyakarta DPRD Regulation Number 1 of 2015 as a concrete technical implementation arrangement, there is no further explanation that supports how collaboration between the legislature and the executive can occur equally strongly. The purpose of this research is to examine and find the ideal concept of supervision of the Regional Representatives Council (DPRD) of the Special Region of Yogyakarta on justice-based privileges funds. The research method used is juridical empirical, using primary and secondary data. Data analysis was carried out by descriptive analytic. The results of the study found that the ideal concept of supervision by the Regional Representatives Council (DPRD) of the Special Region of Yogyakarta on the privilege fund based on justice, namely justice in the relationship between humans and themselves, humans with other humans, humans with society, the nation, and the state, as well as man's relationship with God. These values of justice are a basis that must be realized in living together with the state to realize the goals of the state, namely realizing the welfare of all its citizens and all its territories, educating all its citizens. These values of justice serve as the basis for formulating new norms in Article 2 paragraph 5 and Article 42 paragraph 2 Law Number 13 Year 2012 concerning the Privileges of the Special Region of Yogyakarta.

Keywords: Privileges Fund, DIY; Supervision; Justice;

A. Introduction

Article 1 paragraph (1) of the 1945 Constitution of the Republic of Indonesia states that the State of Indonesia is a Unitary State in the form of a Republic.¹ In contrast to the federal state system, where states have the authority to regulate their own regions, both legally and economically, the unitary state emphasizes the role of the central government as a manifestation of the existing sovereignty and unity values. In the Indonesian context, especially after the implementation of regional autonomy, now regions have limited authority to regulate and manage their own households without being separated from the frame of the unitary state.

This is supported by the statement in Article 18 paragraph (2) of the 1945 Constitution of the Republic of Indonesia which explains that the Regional Government has the authority to regulate and manage government affairs by itself according to the principle of autonomy and assistance tasks in the system of the Unitary State of the Republic of Indonesia (NKRI). The administration of government in a country is not only at the center of government. The central government gives authority to local governments to carry out their own government.

With the enactment of Law Number 9 of 2015 concerning Second Amendment to Law Number 23 of 2014 concerning Regional Government, the regions are given the widest possible autonomy and are directed to accelerate the realization of community welfare through improved services, empowerment, and community participation. Regions are expected to be able to increase competitiveness by taking into account the principles of democracy, equity, justice, privileges and specialties as well as the potential and diversity of regions in the system of the Unitary State of the Republic of Indonesia.

Regions, as an autonomous legal community unit, have the authority to regulate and administer their own regions according to the aspirations and interests of their people as long as they do not conflict with the national legal order and public interest. In order to provide wider space for regions to regulate and manage the lives of their citizens, the Central Government in forming policies must pay attention to local wisdom and vice versa when forming regional policies in the form of Regional Regulations and other policies it should also pay attention to national interests. Thus a balance will be created between synergistic national interests and still paying attention to conditions, peculiarities, and local wisdom in the overall administration of government.

The aim of regional autonomy is essentially a manifestation of decentralization which has given the regions the authority to regulate and manage government affairs given by the central government to the regions by themselves², because the regional governments are more aware of the conditions and conditions in their regions. With the authority to regulate and manage their own household based on Law Number 9 of 2015 concerning Second Amendment to Law Number 23 of 2014 concerning Regional Government, it requires regional governments to form several regulations in an effort to implement the wheels of government in the regions, namely by produce regional regulations (*perda*) that are in accordance with the needs and conditions of the region.

¹ Mashdurohaturun Anis, Constructing And Developing The Social Function Principles in Utilising Copyright Products Related To The Fundamental Rights, South East Asia Journal of Contemporary Business, Economics and Law, Vol. 7, Issue 4 (Aug.) ISSN 2289-1560.2015.pp.88.

² Kumolo, Tjahjo., et al. 2017. Nawa Cita for the Welfare of the Indonesian People. Integration of National and Regional Development Planning. Jakarta: Kompas Media Nusantara, page 17.

Regional government is the administration of government affairs by the Regional Government and the Regional People's Representative Council (DPRD) according to the principles of autonomy and co-administration with the broadest possible autonomy principle in the system and principles of the Unitary State of the Republic of Indonesia³. Whereas DPRD is an element of regional government whose composition reflects the representatives of all regional people and the composition and members of which have been sworn / pledged and inaugurated by a Decree of the Minister of Home Affairs on behalf of the President in accordance with the election results and appointments.⁴

As part of administering regional governance, the Regional People's Representative Council (DPRD) certainly determines the form and outcome of ongoing regional government, including whether the government is democratic or not, as well as the success or failure of the government. This is of course influenced by the various roles that the DPRD is looking forward to playing.

However, the role of the DPRD in determining the form and outcome of government will also greatly depend on the pattern of relationships that exist between the DPRD and elements of government administration in other regions, namely the regional head. The position of the DPRD can be superior or inferior. In other words, DPRD can be under the regional head or vice versa. This position will affect the role played by the DPRD. As a result, the pattern of relations between the DPRD and regional heads will affect the form and outcome of ongoing governance.

Based on the above description, it is interesting to examine the supervision of the Yogyakarta Special Region DPRD of the Yogyakarta privileged fund in realizing public welfare, in order to formulate the ideal concept of supervision of the Regional People's Representative Council (DPRD) of the special region of Yogyakarta on justice-based privileges funds.

B. Research Methods

The paradigm⁵ used in this research is the constructivism⁶ paradigm, because this research is intended to produce a thought or idea regarding the supervision of the Special Region of Yogyakarta Regional People's Representative Council (DPRD) on justice-based privileges funds. The approach method in this research is juridical empirical.⁷ According to Briand Z Tamanaha, between law and society has a frame called "the law society framework" which has certain relationship characteristics. The relationship is indicated by two basic components. The first component consists of two main themes, namely the idea that law is a mirror of the society and the idea is a legal function to maintain "social order".⁸ The specification of the research carried out is descriptive analytical, which describes a legal situation as it is with the constructivism study paradigm, then poured out in a logical, systematic and comprehensive discussion. Sources of data in this study are primary and secondary data. In data analysis, the researcher used qualitative methods, meaning that all the data obtained were analyzed in their entirety so that there was a systematic and factual picture. From the results of the analysis and interpretation, the researcher draws conclusions to answer this legal issue.

C. Research Results and Discussion

In countries adhering to the principle of separation of power⁹, for example the United States, lawmaking is fully the authority of the representative institution, namely Congress, starting from drafting laws, discussing draft laws in Congress to enacting draft laws into law. All of those matters carried out by the United States Congress without involving the President. The involvement of the President of the United States in lawmaking is only in the final stage of passing laws that have been approved by Congress before they are put into effect in the midst of American society. Therefore, in order to create mutual control and balance (checks and balances) between the United States Congress and the President, the President of the United States is given the authority to veto¹⁰ laws that have been approved by the congress before they are enforced in society. The law that has been approved by the Congress if it gets a veto from the President must be returned to the Congress again with the reasons for refusing to be discussed again. The Presidential Veto can only be ignored by the United States Congress if 2/3 (two thirds) of all members of Congress who are present still agree to the law, and if this is the case then the President has no other choice but to implement

³ Syarifin, Pipin., Jubaedah, Dedah. 2012. Legislation Science. Bandung: Faithful Library. page 66

⁴ Sunarno, Siswanto. 2008. Local Government Law in Indonesia. Sinar Grafika, page 66.

⁵ The paradigm referred to in this study is a set of beliefs that guide researchers in understanding the problems of this research, both at the level of ontology, epistemology, and methodology. This simple understanding departs from Margareth Masterman's understanding of the paradigm, that the paradigm is a whole general assumption, laws, techniques and metaphysical principles that guide scientists in the process of knowledge. As written on; Kuhn, Thomas. 2000. The Structure of Scientific Revolution, Indonesian Edition. Bandung: Youth Rosda Karya.; Wilardjo, Liek. 1990. Reality and Desiderata. Yogyakarta: Duta Waca University Press.; and Kleden, Ignas. 1987. Scientific Attitudes and Cultural Criticism, page 20. Jakarta: LP3ES.

⁶ From the enlightenment to the era of globalization, there were four scientific paradigms developed by scientists, namely positivism, post-positivism, realism (critical theory) and constructivism (constructism). The four paradigms are intended to discover the essence of the developing reality or science. The difference between the four paradigms can be seen from the perspective of each of the reality used and the methods taken to develop scientific discoveries. Especially in the three aspects that are in it, namely ontological, epistemological, and methodological aspects, however, it should be noted that some paradigms sometimes have the same perspective on one of the three aspects. As written on; Salim, Agus. 2006. Indonesian Edition. Bandung: Youth Rosda Karya.; Wilardjo, Liek. 1990. Reality and Desiderata. Yogyakarta: Duta Waca University Press.; and Kleden, Ignas. 1987. Scientific Attitudes and Cultural Criticism, page 20. Jakarta: LP3ES. page 68-72.

⁷ Mashdurohatun Anis & Ali Mansyur. M., Product Capabilities Dynamic on Industrial Design Carved Wood in Small and Medium Enterprises (SMES) Jepara Furniture in Promoting the Protection of Intellectual Property Rights, International Journal of Applied Engineering Research ISSN 0973-4562 Volume 12, Number 19 (2017).pp.8212.

⁸ Mashdurohatun Anis, Gunarto & Hanim Lathifah, The Urgency of Legal Protection to the Trademarks in the Global Era, Jurnal Pembaharuan Hukum, Volume V, Issue 3, September – Desember 2018. pp.262.

⁹ The concept of separation of power requires that the branches of state power be strictly separated between legislative, executive and judicial powers to prevent the concentration of power in one hand which can lead to tyranny. As written on: Mulyosudarmo, Soewoto. 1997. The Transfer of Power: Theoretical and Juridical Studies of Nawaksara's Speech, Jakarta: Gramedia. page 27.

¹⁰ Manan, Bagir. 2001. Welcoming the Dawn of Regional Autonomy, Yogyakarta: Pusham UH. page 137.

the law¹¹. However, even though in countries adhering to the principle of separation of power, the making of laws becomes the authority of the representative institutions, but if the government wants to regulate a matter through law, the government can propose a draft law through a member of the institution Representatives, especially members of representative institutions who come from political parties that support the government, which in turn become the draft law on the initiative of the representative institution.¹²

It is different in countries that do not adhere to the principle of separation of power. In countries that adhere to the principle of distribution of power, lawmaking¹³ is carried out by representative institutions in cooperation with the government. For example, in the UK, laws made by Parliament are called Acts of Parliament, but bills are prepared by jurists at Whitehall who work on the instructions of government employees based on ministerial discretion¹⁴. A draft law in England can only become law if it has received mutual agreement between Parliament and the government, then it is submitted to the king/queen to be passed (signed), which is also part of the parliament¹⁵. Therefore, the constitutions of countries adhering to the principle of distribution of power give authority to the government to submit bills to representative institutions, both draft laws that come from government proposals and draft laws initiated by representative institutions. then stipulates the draft law into law together with the representative institution in the plenary session of the representative institution specifically held for that purpose.

However, in its development, the making of laws in countries adhering to the principle of distribution of power, the draft laws came more from government proposals than from representative council initiatives as happened in the Netherlands, Malaysia, England, and Australia including Indonesia.¹⁶ This condition is due to the fact that in many countries, representative institutions do not have adequate human resources (HR) in drafting laws because most members of representative institutions do not get proper education in terms of making laws. On the other hand, the government is seen as having human resources that are superior to those in representative institutions in terms of drafting laws because in government institutions there are many experts who have good and proper education, including in making laws and regulations. In addition, the government is considered to know more about the needs of society to be regulated through law, so that if the draft law submitted by the government is passed or approved by a representative institution to become law, the government will have no difficulty implementing it because the government itself makes.¹⁷

The situation above, according to Miriam Budiardjo, is not surprising, and it occurs because there is a shift in the concept of a legal state in the world from a formal legal state to a material law state or from a night watch state to a welfare state which requires the government to actively regulate all aspects of people's lives¹⁸. In a formal law state, the government in the narrow sense (executive) is only tasked with carrying out laws that have been created by representative institutions so that the government is passive. Many of the legal products made by representative institutions do not take sides with the people because representative institutions are filled by people and groups of people who have a higher social status and are economically more stable, who at the time of the election buy people's votes so they can sit in the representative institution. Then after being elected as members of representative institutions, they make laws in order to safeguard the economic interests of their individuals and groups so that the people's economy is neglected which ultimately creates a very sharp social gap in the midst of society. This situation then led to the birth of the concept of the material rule of law. In the concept of a material law state, the government, which was originally only tasked with carrying out what has been determined by representative institutions through law, now has a new task, namely to be able to guarantee the welfare of the people. In order for the people's welfare to be realized properly, the government is given the authority to submit draft laws to representative institutions, participate in discussing draft laws and enacting draft laws into laws together with the representative council because the government is considered to understand the most relevant regulations. This process is needed in order for the welfare of the people. In addition, the government is also given the freedom to stipulate other laws and regulations through the *freies ermesen or poevoir deeskretion*.

Through this *freies ermesen or poevoir deeskretion*, the government in carrying out state governance is not only based on the laws and regulations that have been established by representative institutions, aka if there is a legal vacuum or the law is unclear, or the legal rules exist but it creates multiple interpretations. , and government actions are needed in the interests of the state and society, so the government through the *ermerssen freies* agency can make policies and even stipulate certain laws and regulations in order to achieve the goals of the state.

According to Moh. Mahfud MD, the existence of the *freies institute Ermessen or poevoir deeskretion* has implications, both in the executive sector and in the field of legislation. In the executive sector, among others, the president's prerogative rights. Meanwhile, in the field of statutory regulations, there are three kinds of authority for the government, namely; first, the government has the authority to make a Government Regulation in Lieu of a Law (Perpu), without first seeking approval from Parliament.

¹¹ R, Ibrahim. 2003. Constitutional Oversight System Between Legislative and Executive Powers in Reforming the Constitution, Bandung: Doctoral Program in Law, Unpad Postgraduate Program; page 131. Mahmuzar. 2010. Indonesian Government System; Before and After Amendment to the 1945 Constitution, Yogyakarta: Nusamedia. page 71.

¹² Isra, Saldi. 2010. Shifting Legislative Functions; The Strengthening of the Parliamentary Legislation Model in the Indonesian Presidential System, Issue I, Jakarta: Rajawali Pers. page 82.

¹³ The theory of the distribution of power (distribution of power) calls for cooperation between state organs, especially between the executive and legislative organs. see Syaifudin as cited in: Alamsyah, Bunyamin. 2010. The Position and Authority of the Judicial Commission in the Indonesian Constitutional System, Summary of dissertation, Yogyakarta: Doctoral Program in Law, Postgraduate Program Universitas Islam Indonesia (UII), page 24.

¹⁴ Mas'oed, Mochtar., & MacAndrews, Colin (ed). 1981. Comparison of Political Systems., Yogyakarta: Gadjah Mada University Press , page 144.

¹⁵ R, Ibrahim. 2003. Constitutional Oversight System Between Legislative and Executive Powers in Reforming the Constitution., Bandung: Doctoral Program in Law, Postgraduate Program Unpad, page 131.; Mahmuzar. 2010. Indonesian Government System; Before and After Amendment to the 1945 Constitution, Yogyakarta: Nusamedia, page 198

¹⁶ Budiyo. 2013. Implementation of the Supervisory Function of DPRD Against Regional Governments in the Framework of Realizing Good Governance, In Journal of Legal Studies Volume 7 Number 1. Page.323.

¹⁷ *Ibid.* page 324.

¹⁸ *ibid*

Second, the government has the authority to make implementing regulations on statutory provisions. Third, the government has its own authority in interpreting the material of statutory regulations.¹⁹

Based on the description above, it can be seen that the legislative functions of representative institutions in each country differ from one another. In countries that adhere to the principle of absolute separation of power, such as the United States, the legislative function is carried out independently by the representative institution (Congress) without involving the President, except in the case of legislation approved by Congress. As a form of checks and balances between the legislative and executive bodies, the President is given the authority to veto laws approved by the Congress. On the other hand, in countries adhering to the principle of distribution of power, the legislative function is not only the responsibility of representative institutions, but is carried out by representative institutions in cooperation with the government. All draft laws can only become law if there has been a joint agreement between the representative agency and the government in a representative council meeting specifically held for that purpose.

According to Jimly Asshiddiqie, this supervisory function is the most basic function of representative institutions (main, Researcher) compared to other functions²⁰, and according to Researchers it is not only the most important (main), but also the most prominent at this time because in carrying out its legislative function and the budget function. The government has a big role to play in helping representative institutions, while in carrying out the supervisory function. The government cannot help representative institutions because the one that will be supervised is the government itself. Therefore, like it or not, whether it is possible or not, the representative institutions themselves have to do it.²¹

The most important oversight that must be carried out by representative institutions is with regard to policies and implementation of laws that have been made by representative institutions as well as supervision of the use of state finances by the government, whether they have been properly implemented and vice versa. In carrying out this supervisory function, representative institutions are given various rights as regulated in the constitution or the Constitution, namely the right of interpellation, the right to inquiry, the right to express opinions and even the right to impeach the government in power in a country adhering to the presidential government system and the right to declare a motion of no confidence in the government. in countries adhering to parliamentary government systems.

The provincial DPRD has several functions, one of which is the budget function, where the DPRD functions to discuss the draft regional regulation on the provincial APBD (regional budget). The DPRD also has a supervisory function, in this case the supervision of the regional government and also the supervision of the provincial APBD funds.

Demographically, the population of all districts in the Special Region of Yogyakarta tends to increase. This can be seen from the table on the population of the Special Region of Yogyakarta from 2014 to 2019.

Table 1. Total Population of the Special Region of Yogyakarta

No	Regency/City	Number of Population					
		2014	2015	2016	2017	2018	2019
1	Kulon Progo	398.672	403.179	407.709	412.198	416.683	421.295
2	Bantul	934.674	947.072	959.445	971.511	983.527	995.264
3	Gunungkidul	692.579	700.191	707.794	715.282	722.479	729.364
4	Sleman	1.128.943	1.141.733	1.154.501	1.167.481	1.180.479	1.193.512
5	Yogyakarta	397.594	402.679	407.667	412.704	417.744	422732
Total		3.552.462	3.594.854	3.637.116	3.679.176	3.720.912	424877.9

Source: BPS DIY, 2019 (DIY in Numbers, 2019)

The population of the Special Region of Yogyakarta from 2014 to 2019 tends to increase, from 3,552,462 people to 4,248,779 people. When viewed by regency/city, in 2017, the highest population was in Sleman Regency, namely 1,193,512 people, followed by Bantul Regency and Gunungkidul Regency, respectively with a population of 995,264 and 729,364 people. Yogyakarta City and Kulon Progo Regency have a relatively lower population, amounting to 422,732 and 421,295, respectively. The results of the DIY BPS survey are as of March 2019, the number of poor people was 446,000 people or around 11.7 percent of the DIY population.

Based on a report by the Regional Development Agency (Bappeda) DIY Control Coordination Meeting (Rakordal) in the end of July 2019, the target of special fund absorption until the second quarter is IDR 440 billion, while new financial realization is IDR 159 billion or 36.17%, and the realization of funds 47% cumulative privileges.

In the context of the Special Region of Yogyakarta (DIY), the DPRD also has unique and special duties, especially after the enactment of the Specialization Law (UUK) of DIY. The Special Region of Yogyakarta (DIY) is one of the regions that have the title of Special among 34 other Provinces in the Unitary State of the Republic of Indonesia (NKRI). This privilege has been guaranteed by the constitution, namely in the 1945 Constitution (UUD 1945), in Article 18b which states that the state recognizes and respects regions that are special or have special characteristics regulated by law.

¹⁹ The Indonesian state administration has many legal products made by the executive for their own interests, many of the laws that are stipulated are contrary to higher legislation. For more details, see: M.D., Mahfud. 1999. Law and the Pillars of Democracy, Yogyakarta: Gama Media. page 260.

²⁰ Asshiddiqie, Jimly. 2007. Basics of Indonesian Constitutional Law, Jakarta: Bhuana Ilmu Populer. page.34. Asshiddiqie, Jimly. 2010. Development and Consolidation of Post-Amendment State Institutions, Jakarta: Sinar Grafika, page.28.

²¹ Sanit, Arbi.. 2010. Political Representative in Indonesia, Jakarta: Publisher CV Rajawali. page 51.

In general, Yogyakarta Privileges Laws regulates five matters regarding privileges, namely procedures for filling positions, duties and powers of governors and deputy governors, DIY government institutions, culture, land, and spatial planning. These five things become special powers in the privileges of DIY as described in Law 13 of 2012 concerning the privileges of the Special Region of Yogyakarta, outside the context of Law Number 23 of 2014 concerning Regional Government. The legal instruments as instruments for the implementation of Law Number 13 of 2012 are all delegated in the special regional regulations of DIY, there are no government regulations, presidential regulations or ministerial regulations as derivative delegates from the law, so that in the implementation or implementation for the last five years (2013) -2018), there are many issues and debates that consume energy.

Based on this, it is necessary to collaborate between the DIY government and the DPRD in realizing special funds in order to further improve the welfare of the community at large. In the provisions of Law Number 13 of 2012, Funds in the context of implementing the Privileges of the DIY Regional Government are discussed and determined by the Government based on the submission of the DIY Regional Government. This provision has neglected the oversight function of the DIY DPRD, which has an impact on the welfare disparity between regions and DIY community members.

Pancasila as the basis of the state, in principle five states that "social justice for all Indonesian people" contains values which are the goals of living together. This justice is based on and is imbued with the essence of human justice, namely justice in the relationship between humans and themselves, humans and other humans, humans and society, the nation and the state, and the relationship between humans and God These values of justice are a basis that must be realized in living together with the state to realize the goals of the state, namely realizing the welfare of all its citizens and all its territories, educating all its citizens.

The ideal construction of the justice value of the supervisory function of the DIY DPRD in the implementation of the special funds of the DIY government is to reconstruct two articles in Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta, namely:

- a. The clause of Article 42 paragraph 2 reads: "Funds in the framework of implementing the Privileges of the DIY Regional Government as referred to in paragraph (1) are discussed and determined by the Government based on the submission of the DIY Regional Government." become "Funds in the framework of implementing the Privileges of the DIY Regional Government as referred to in paragraph (1) shall be discussed and determined by the Government based on the submission of the Regional Government with the DIY DPRD"
- b. The clause in Article 2 paragraph 5 reads: "The Governor reports the implementation of Special DIY activities to the Government through the Minister at the end of each fiscal year" becomes "The Governor reports the implementation of Special DIY activities in accordance with the prevailing laws and regulations".

Privileged funds are de-concentration funds contained in the DIY Regional Budget, the responsibility for implementing the APBD in the Indonesian legal system has been regulated in Article 31 paragraph (1) of Law Number 17 of 2003 concerning State Finances, and Article 320, Article 321, Article 322, and Article 323 of Law Number 23 of 2014 concerning Regional Government as well as Article 194, Article 195, Article 196 and Article 107 of Government Regulation Number 12 of 2019 concerning Regional Financial Management.

As an example of the sound of Article 194 paragraph (1) states: "The Regional Head submits the draft regional regulation on accountability for the implementation of the Regional Budget to the DPRD, attaching a financial report that has been audited by the Supreme Audit Agency as well as a summary of the BUMD's Performance report and financial report no later than 6 (six) months after the fiscal year ends"

Before Reconstruction	Weaknesses	After Reconstruction
<p>Article 42 paragraph 2 of Law Number 13 Year 2012 concerning the Privileges of the Special Region of Yogyakarta: "Funds in the framework of implementing the Privileges of the DIY Regional Government as referred to in paragraph (1) are discussed and stipulated by the Government based on the submission of the DIY Regional Government."</p>	<ol style="list-style-type: none"> 1. Article 1 paragraph 7 of Law Number 13 of 2012: that "DIY Regional Government is a regional government within the system of the Unitary State of the Republic of Indonesia based on the 1945 Constitution of the Republic of Indonesia which administers government affairs and special affairs carried out by the DIY Regional Government and DIY Regional People's Representative Council "As a representative of the people and in its position as an element of the governing body of DIY, the DPRD has a supervisory function on the implementation of the specialties of DIY. 2. The governor's task is to lead the administration of government affairs and Privileged affairs based on statutory regulations and policies established with the DIY DPRD (Article 10, Paragraph 01, Point b) 3. Article 42 paragraph 2 of Law Number 13 Year 2012 does not provide room for DPRD to supervise the preparation of Privileged Fund planning 	<p>Article 42 paragraph 2 of Law Number 13 Year 2012 concerning the Privileges of the Special Region of Yogyakarta: "Funds in the framework of implementing the Privileges of the DIY Regional Government as referred to in paragraph (1) are discussed and stipulated by the Government based on the submission of the Regional Government with the DIY DPRD"</p>

<p>The clause of Article 2 paragraph 5 of Law Number 13 Year 2012 concerning the Privileges of the Special Region of Yogyakarta: "The Governor reports the implementation of Special DIY activities to the Government through the Minister at the end of each fiscal year</p>	<p>Privileged funds are one of the deconcentration funds recorded in regional revenues in the DIY Regional Budget, the responsibility for implementing the APBD in the Indonesian legal system has been regulated in Article 31 paragraph (1) of Law Number 17 of 2003 concerning State Finance, and Article 320, Article 321, Article 322, and Article 323 of Law Number 23 of 2014 concerning Regional Government and Article 194, Article 195, Article 196 and Article 107 of Government Regulation Number 12 of 2019 concerning Regional Financial Management.</p>	<p>The clause of Article 2 paragraph 5 of Law Number 13 Year 2012 concerning the Privileges of the Special Region of Yogyakarta: "The governor reports the implementation of Special DIY activities in accordance with the prevailing laws and regulations</p>
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D. Conclusion

The birth of Law Number 13 of 2012, which is then detailed again in the DIY DPRD Regulation Number 1 of 2015 as a concrete technical implementation arrangement, there is no further explanation that supports how collaboration between the legislature and the executive can occur equally strongly. In the context of the Special Region of Yogyakarta (DIY), the DPRD also has unique and special duties, especially after the enactment of the Yogyakarta Privileges Law. The Special Region of Yogyakarta (DIY) is one of the regions that have the title of Special among 34 other Provinces in the Unitary State of the Republic of Indonesia (NKRI). This privilege has been guaranteed by the constitution, namely in the 1945 Constitution (UUD 1945), in Article 18b which states that the state recognizes and respects regions that are special or have special characteristics regulated by law. The fifth precept of Pancasila, is justice in the relationship between humans and themselves, humans and other humans, humans and society, the nation and the state, and the relationship between humans and God. These values of justice are a basis that must be realized in living together with the state to realize the goals of the state, namely realizing the welfare of all its citizens and all its territories, educating all its citizens. The ideal concept of the supervision of the Yogyakarta Special Region Regional People's Representative Council (DPRD) on justice-based privileges funds, namely formulating new norms in Article 2 paragraph 5 and Article 42 paragraph 2 of Law Number 13 Year 2012 concerning the Privileges of the Special Region of Yogyakarta.

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