

ABSTRAK

The purpose of this study was to find out the evaluation of the use of Privileged Funds in the cultural sector in Yogyakarta Special Region 2013-2017. In this study the author used a qualitative method by conducting interviews with various related speakers and documentation studies. This study uses program evaluation theory which is assessed based on Stufflebeam's theory, namely context, input, process, and product. The findings of this study that *Context* explain about the goals and objectives of the Privileged Fund are still guided by the Regional Medium-Term Development Plan (RPJMD). Privileges Fund does not yet have specific goals and objectives. The essence of setting goals and objectives is to develop and preserve culture in the Special Region of Yogyakarta. *Input* describe about the Privileged Fund is used to finance programs and activities in cultural matters. However, there was a problem in the distribution phase of the Privileged Fund, namely the delay in the distribution of the Privileged Fund by the central government to the DIY government. *Process* contains about the utilization of the Privileges Fund in the cultural sector for the development and preservation of culture has not been said to be ineffective even though almost all programs and activities are carried out. The Government of the Special Region of Yogyakarta has also conducted an evaluation related to the use of the Privileged Fund. The evaluation is seen from physical and financial achievements. *Product* describes programs and activities managed by the Culture Office in the Special Region of Yogyakarta as the authority of the Budget User (PA) in the cultural sector have not been able to improve the welfare of the people in the Special Region of Yogyakarta. This can be seen from the high level of poverty in the Special Region of Yogyakarta and the difficulty of access to get the Privileged Fund. Difficult access is due to uneven socialization by the government to the public about the Privileged Fund.

Keywords: Evaluation, Utilization of Privileged Funds, Cultural Sector, Special Region of Yogyakarta