

EVALUATION OF UTILIZATION OF PRIVILEGED FUNDS ON CULTURAL SECTOR IN SPECIAL REGION OF YOGYAKARTA YEAR 2013-2017

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ABSTRACT

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 authors 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). Privileged 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. *Proses* contains about the utilization of the Privileged 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

INTRODUCTION

Special Region of Yogyakarta (DIY) is the second oldest province in Indonesia formed by the Indonesian state government. Province of DIY also has special status or special autonomy. This status is a legacy from before pre-independence. To implement the special status or special autonomy, the Indonesian government drafted a law regulating special autonomy. In Article 18 B paragraph (1) the Constitution of the Republic of Indonesia of 1945 (UUD 1945) states that "*The state recognizes and respects special or special local government units that are regulated by law*". However, this Act has been amended or amended several times because it is considered incomplete. This change resulted in Law Number 19 of 1950. Furthermore, there was a change or amendment which resulted in Law Number 13 of 2012 concerning the Privileges of the Yogyakarta Region.

The Special Region of Yogyakarta is always led by a king with the title Sultan. Therefore, the people of Yogyakarta retained the title of Privilege by being led by the Sultan. In 2007 the Special Region of Yogyakarta submitted a Draft Law to regulate and protect its Privileges. However, the draft law was just legalized in 2012. The draft law was legalized into Law Number 13 of 2012, about the Privileges of Yogyakarta. In Law Number 13 of 2012 there are 5 privileges in implementing privilege authority, as follows: (1) Procedures for Filling in the Position, Position, Duties and Authorities of the Governor and Deputy Governor, (2) Institutional Government of Yogyakarta Special Region, (3) Culture, (4) Land, (5) Spatial Planning.

According to Law Number 13 of 2012 article 42 paragraph (1) in order to support the effectiveness of the implementation of DIY Privileges it has been regulated some matters regarding funding for Privileges whose allocation and distribution are directly transferred to the area. The government provides a funding to implement the DIY Privileges affair in the State Revenue and Expenditure Budget (APBN) according to DIY needs and the country's financial capacity.

Total Allocation Features in Yogyakarta in the year 2013 was Rp. 231,392,653,500.00. and total absorption or Privileged Fundrealization was Rp. 54,562,180,053.00 or 23.58%. In 2014 the number Allocation of privileged Fund was Rp. 523,874,719,000.00. meanwhile the total Absorption in 2014 was Rp. 271,900,680,389.00 or 51.90%.Privileges fund distribution has a significant increase in 2013 - 2014, which total to 126.4%. This increase occurred in the following year in 2015 in which the total of Privileged Fund Allocation was Rp. 547,450,000,000.00 with total absorption of Rp. 477,494,515,166.00 or 87.22%. In 2016, the distribution of Privileged Funds was the same as the previous year which was Rp. 547,450,000,000.00. However, the total of absorption in 2016 was different from the

previous year which was Rp. 531,673,253,877.00 or 97.13%. Moreover in 2017, the Privileges Fund Allocation increased by 46.13% to Rp. 800,000,000,000.00. and the total of Privileges Fund absorption was Rp. 750,000,000,000.00 or 96.68%.

Cultural development and preservation in Yogyakarta requires a very large budget. In 2013, the cultural sector received a portion of Rp. 212,546,511,000.00 from the acquisition of Privileged funds in 2013. In 2014, the cultural sector was allocated Rp. 375,178,719,000.00. Furthermore in 2015, the allocation of Privileged Funds was Rp. 420,800,000,000.00. However, the distribution of privileged funds decreased in 2016, which total was Rp. 179,050,365,000.00. The decrease in allocation was due to the DIY Government focus on using the budget for other privileges. In 2017, the distribution of Privileged Fund allocations had a very large increase, that was Rp. 439,910,748,000.00. Based on these data, it can be seen that the cultural sector gets the most dominant Special Budget Fund allocation and it continues to increase. However, the Special Funds budget is not only given to the Department of Culture but this budget is used by the Regional Work Unit (SKPD).

Distribution of Privileged Funds from the Central Government in 2013 to 2017 as a whole tends to increase every year in which there were 2 (two) significant increases in 2014 and 2017(Laksmi Nurita Tanjung, 2018). The Cultural Sector is the most dominant business to get the Privileged Funds from year 2013 to 2017.

PROBLEM FORMULATION

In the process of development in the cultural sector, the government of the Special Region of Yogyakarta must make good use of the Privilege Fund so that the development is successful and on target. In addition, the DIY government must also carry out an evaluation of the process of utilizing the Privileged Fund. As we know, the greatest allocation of the Privileged Fund is in the cultural sector. With such a large allocation, it is necessary to question How is the process of utilizing Privileged Fund on cultural sector in Special Region of Yogyakarta in 2013-2017? How is the process of evaluating the Privileged Fund on cultural sector in the Special Region of Yogyakarta in 2013-2017?

THEORETICAL FRAMEWORK

According to(Posavac, 1980), evaluation is a methodology for studying depth, the need for human services, and whether the services are used, and whether the service intensive enough to meet needs that have not been achieved. This evaluation model explains the

effectiveness of services in meeting human needs at a reasonable cost without any side effects.

According to (Dunn, 2003) evaluation has several functions, as follows:

1. Evaluation provides valid and reliable information about the performance of a policy and about how far the needs, values and opportunity has been achieved through public policy.
2. Evaluation contributes to the classification and criticism of the values underlying the selection of goals and targets. This value is clarified by defining and operating the goals and targets.
3. Evaluation contributes a system to the application of other policy analysis methods, including the formulation of problems and recommendations. Evaluation can also provide alternatives or shortcuts to a policy or an overview of the feasibility of a policy so that if a policy is not appropriate then the policy can be replaced or deleted.

According to Samodra in (Nugroho, 2004) there are 4 (fourth) functions about evaluation of public policy, namely:

1. Explanation: an evaluation obtained through the reality in the implementation of the program and made generalized about patterns of relations with various observed realities.
2. Compliance: an evaluation that can be identified through actions taken by the bureaucracy or other actors in accordance with the standards and procedures set by the policy.
3. Audit: through evaluation of output can be known whether it is in accordance with the target group of policies or there are deviations.
4. Accounting: the impact or effect of the policy can be seen by evaluation.

Evaluation of the CIPP model (Context, Input, Process, and Product) according to (Stufflebeam D.L, 1985) is an evaluation model that views programs evaluated by a system. This evaluation model is often applied in various agencies or institutions such as education, social, cultural, even in companies. The following are components of the CIPP evaluation:

a. Context of Evaluation

Context of evaluation is a description and specification of the program environment, unmet needs, and samples from individuals served to program objectives. Context

evaluation is often applied because it can help to plan decisions, determine the needs to be achieved by the program and formulate program objectives.

b. Input of Evaluation

Input of evaluation is an evaluation model that helps to organize decisions and determine available resources and creates strategies to achieve program needs.

c. Process of Evaluation

Process of evaluation is an evaluation model that is used to detect or predict the design of a procedure or design implementation during the implementation phase, provide information for program decisions, and as a record or archive of procedures that have occurred.

d. Product of Evaluation

This evaluation model is used to measure success in achieving a predetermined program goal. The resulting data is used as a benchmark for whether the program is forwarded, modified, or stopped.

RESEARCH METHODS

This research uses descriptive qualitative approach. The qualitative research according to (Moleong, 2005) is research that has the objective to understand the events experienced by research subjects such as behavior, attitudes, motivations, actions, and others. In collecting data to support this research, researcher using interview and documentation technique. Interview is a process of interaction and communication with question and answer directly or face to face with speakers who are able to provide valid information to support this research. Data consisted of direct quotes and experiences, opinions, feelings and knowledge of the informant.

DISCUSSION

3.1 Context

3.1.1 Target of Privileged Funds on Cultural Sector in DIY

Yogyakarta cultural values are in the form of the values of local wisdom (local wisdom) and the advantages of local (local genius) as a result of Yogyakarta society movement in the process of adapting to the environment and the process of acculturation

with other cultures. In the framework of the development of culture in Yogyakarta, Department of Culture has the vision and mission to implement the affairs of local governments in the field of culture and deconcentration of authority and duty of assistance provided by the Government. The vision and mission of the Department of Culture are based on the vision and mission of the Medium Term Development Plan (RPJMD) in 2012-2017. The vision of the Medium Term Development Plan (RPJMD) is Special Region of Yogyakarta which is More Character, Cultured, Advanced, Independent and Prosperous Welcomes the New Civilization. Meanwhile, the mission of the Medium Term Development Plan (RPJMD) are as follows.

1. Building a civilization based on human values
2. Strengthening the regional economy supported by popular, innovative and creative spirit,
3. Improving good governance,
4. Strengthening regional infrastructure and facilities.

The vision and mission of the Department of Culture shows that the Yogyakarta Special Region is committed to realize the cultural development of Yogyakarta. In the process of cultural development in DIY, the Department of Culture formulates medium-term goals and targets based on the 2012-2017 RPJMD as explained by Mr. Nur Ikhwan Rahmanto, S.Ant (Head of Planning Section in Departement of Culture DIY) below:

“Explanations regarding the vision, mission, goals, objectives, strategies and policies of the Special Fund in cultural affairs are contained in the 2012-2017 Medium-Term Development Plan (RPJMD). The target in using this Privileged Fund is not specific. Thus, the objectives of the Privileged Fund are still based or guided by the objectives and objectives of the RPJMD”.(Interviewed on June 15th, 2019 at 10:00 WIB)

From the informant's statement above, it can be concluded that the target indicators are in accordance with the process of implementing privileged authority in the cultural sector. The target of the Privileged Fund is still guided by the RPJMD, where the target is the result that will be achieved significantly in a more specific and measurable formula. In the target it is also included target performance indicators, namely the measure of the level of success in achieving the goals to be realized. Moreover, the main target and main target indicators are as follows.

Table 3.1
Mission, Goals, Objectives, and Target Indicators

Mission	Goals	Objectives	Target Indicators
Mission 1: Building a civilization based on human values.	Realizing an increase in cultural knowledge, preservation and development of cultural results, and cultural values.	1. People participation and appreciation in the development and preservation of culture increases. 2. Maintaining and developing the results of creativity, taste, intention and work in the form of values, knowledge, norms, customs, objects, art, and noble traditions.	The degree of public participation in the development and preservation of culture.

Source: Documents of Regional Medium-Term Development Plan DIY Year 2012-2017

In RPJMD Special Region of Yogyakarta Year 2012 - 2017 it is stated that the target of development is to build a culture of moral, building behavior, and morals of the nation to comply with state regulations, and uphold the values of truth in all aspects of life. Building a culture is also associated with the development of economic, political, legal, social, religious, educational, and others. The philosophy underlying the DIY regional development is *Hamemayu Hayuning Bawana*, as a noble ideal to realize the values of the life of the people of Yogyakarta based on cultural values.

3.2 Input

3.2.1 The number of Privileged Funds in the cultural sector

Privileges funds in the Special Region of Yogyakarta come from the budget section of the general treasury of the country which is allocated to fund special authority and is a transfer of expenditure in other transfers. Privileged funds come from the State Budget (APBN) in the framework of implementing the authority of the Special Region of Yogyakarta which is intended for and managed by the Government of the Special Region of Yogyakarta in this case the Yogyakarta Special Culture Service as a user of the budget (PA), as explained by Ms. Dra. Dwi Puji Astuti (Head of Planning in Department of Culture DIY) below:

“Privileged Funds are funds provided by the central government to the Government of the Special Region of Yogyakarta with the aim of running 5 special authority matters. In the process of channeling the Privileged Fund, it is not distributed in total or directly. But the division is done in stages namely stage 1, stage 2, and stage 3”. (Interviewed on June 15th, 2019 at 08.30 WIB)

The division is Phase I of 25%, Phase II of 55% and Phase III of 20%. The budget scheme for Privileged Funds per stage is the implementation of a performance-based budget policy, where the realization of absorption and realization of physical performance at each stage has reached at least 80% of the relevant stage.

The Department of Culture in controlling the absorption of budget privileged funds is very detailed because in the implementation of its performance has a yearly guideline, namely with the document implementation of the budget. The results that have been obtained are as follows.

Table 3.2
Data Report from Realization of Privileged Funds
in Cultural Sector 2013-2017

Number	Year	Total Budgets (Rp)	Realization (Physical)	Realization (Financial)
1	2013	212,546,511,000.00	27,93 %	22,50 %
2	2014	375,178,719,000.00	86,11 %	71,43 %
3	2015	420,800,000,000.00	95,12 %	84,68 %
4	2016	179,050,365,000.00	99,94 %	94,67 %
5	2017	439,910,748,000.00	99,62 %	95,69

Source: LKPJ AMJ Governor Year 2013-2017

The financial absorption progress of the Privilege Fund activities is divided into 3 (three) stages with a percentage of the total ceiling. The division is Phase I, Phase II and Phase III as follows.

Table 3.3
The Stage of Distribution of Privileged Funds
In the Culture Sector in DIY 2013-2017

Year	Total of Budget	Phase 1	Phase 2	Phase 3
2013	212,546,511,000.00	53,136,627,750.00	116,900,581,100.00	42,509,302,200.00
2014	375,178,719,000.00	93,794,679,750.00	206,348,295,500.00	75,035,743,800.00
2015	420,800,000,000.00	105,200,000,000.00	231,440,000,000.00	84,160,000,000.00

2016	179,050,365,000.00	44,762,591,250.00	98,477,700,750.00	35,810,073,000.00
2017	439,910,748,000.00	109,977,687,000.00	241,950,911,400.00	87,982,149,600.00

Source: LKPJ AMJ Governor Year 2013-2017

The allocation of Privileged Funds in the Culture sector in 2014 received 375.1 Billion from the total Privileged Funds budget of 523 Billion or 71 percent. Meanwhile, in 2015 the largest allocation of funds was amounted to 420.8 Billion of total privileged fund receipts in 2015 which was 547, 5 billion. The cultural authority of privilege has become a priority authority because it relates to the culture in the Special Region of Yogyakarta. The use of the cultural authority budget in the privileged sector has increased annually although in 2016 there was a decrease in the budget. The decline that occurred in 2016 was due to the government's focus to channel Privileged Funds in spatial matters, which amounted to 352 billion. The dominance of the absorption of cultural authority in matters of privileges is in the physical realization related to the programs and activities carried out by the Cultural Service and the power of users of the district and city budgets while the financial realization is quite ideal.

3.3 Process

3.3.1 Process of utilization of Privileged Funds on cultural sector in DIY

In implementing the utilization and reporting of Privileged Fund, Department of Culture refers to the Privileges Act. Privileges funds provided by the central government are utilized by the Culture Service to carry out cultural programs and activities. Privileged Fund budget not only managed by the Department of Culture, but also managed by the other Office or Regional Work Units (SKPD).

This Privilege Fund is used to fund programs and activities within a fiscal year. Utilization of Privileged Funds is managed by the Department of Culture and the other Institution or Regional Work Unit (SKPD). This is in line with the statement of Mrs. Dra. Dwi Puji Astuti (Head of Planning in Department of Culture DIY) as follows:

“The implementation of programs and activities in cultural affairs is carried out by several agencies or agencies. However, there are five OPD (Regional Government Organizations) that use the biggest Privileged Funds in the Special Region of Yogyakarta, namely, the Culture Office at 55%, the Education Office at 14.81%, the Social Service at 9.61%, the Library and Regional Archives Agency at 5, 27%, and the Regional Development Planning Agency (BAPPEDA) by 2.97%”. (Interviewed on June 15th, 2019 at 08:30 WIB)

In accordance with what was explained by Ms. Dra. Dwi Puji Astuti, in the report of Privileged Fund activities by the Department of Culture in Special Region of Yogyakarta

year 2013-2017. Evaluation in the cultural sector only has a focus on the Five OPDs (the largest local government organizations using Privileged Funds, there were several programs and activities in the process of utilizing the Privileged Fund in Five OPD:

A. The Utilization of Privileged Funds on cultural sector in 2013

The realization of the implementation of programs and activities funded through the Privileged Fund is mandated by the Minister of Finance Regulation No. 140 / PMK.07 / 2013 of October 17, 2013 concerning General Guidelines and Privileged Fund Allocation of the Special Region of Yogyakarta. In 2013 the Yogyakarta Regional Government received a budget allocation in Privileges in the cultural sector numbered to Rp 212,546,511,000.00. This budget is intended to fund the implementation of programs and activities on privileged matters with the physical achievements of the affairs of 23 SKPDs in charge of cultural affairs as follows.

Table 3.4
Programs and Activities of Privileges Funds
in the Cultural Sector in 2013 (Top 5)

No.	Institution	Program	Budget (Rp)
1.	Department of Culture	5	117,012,708,400.00
2.	Department of Education, Youth and Sports	5	30,148,920,000.00
3.	Department of Social Affairs	4	20,429,951,000.00
4.	Department of Regional Library and Archives	2	11,209,371,000.00
5.	Department of Regional Development Planning	5	6,310,011,000.00

Source: Reports of Achievement of Performance from the Final Stage Privileges Fund in the 2013 Fiscal Year (Culture Department)

Based on the table, the biggest budget user is Department of Culture with total is Rp. 117,012,708,400.00. The Privileged Fund is used to finance 5 programs and 17 activities. The programs from the Department of Culture are Cultural Value Development Program, Cultural Wealth Management Program, Cultural Diversity Management Program, Program Development Cooperation Management of Intellectual Culture, and Program for Increasing Cultural Facilities and Infrastructure.

B. The Utilization of Privileged Funds on cultural sector in 2014

The Culture Sector in 2014 received a Privilege Fund of Rp. 375,178,719,000. The budget was allocated to 51 Programs and 88 activities administered by 23 Regional

Work Units (SKPD). The allocated budget at 23 SKPD and the programs administered in 2014 are as follows.

Table 3.5
Programs and Activities of Privileges Funds
in the Cultural Sector in 2014 (Top 5)

No.	Institution	Program	Budget (Rp)
1.	Department of Culture	5	240,366,967,000.00
2.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	5	18,863,655,000.00
3.	Department of Culture and Tourism of Bantul	4	12,800,000,000.00
4.	Department of Culture and Tourism of Gunungkidul	5	13,595,684,000.00
5.	Department of Culture and Tourism of Yogyakarta	4	18,183,424,000.00

Source: Reports of Achievement of Performance from the Final Stage Privileges Fund in the 2014 Fiscal Year (Culture Department)

Based on the table above, the biggest budget user is Department of Culture with total is Rp 240,366,967,000.00. The Privileged Fund is used to finance 5 programs and 32 activities. The programs from the Department of Culture are Cultural Value Development Program, Cultural Wealth Management Program, Cultural Diversity Management Program, Program Development Cooperation Management of Intellectual Culture, and Program for Increasing Cultural Facilities and Infrastructure.

C. The Utilization of Privileged Funds on cultural sector in 2015

This sector is the dominant sector in terms of the number of programs and activities as well as the budget. The cultural sector consisted of 26 programs and 116 activities with a total budget of Rp. 420.800.000.000.00,. The organizers in the cultural sector were 26 Budget Users (PA) or Budget User Proxies (KPA) in the DIY Regional Government and the City Government / Regency Government in DIY. Specified activities include:

Table 3.6
Programs and Activities of Privileges Funds
in the Cultural Sector in 2015 (Top 5)

No.	Institution	Program	Budget (Rp)
1.	Department of Culture	6	245,618,896,170.00
2.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	4	21,425,694,025.00

3.	Department of Culture and Tourism of Bantul	4	17,578,339,000.00
4.	Department of Culture and Tourism of Gunungkidul	5	17,918,617,700.00
5.	Department of Transportation, Communication, and Information	1	14,307,428,500.00

Source: Reports of Achievement of Performance from the Final Stage Privileges Fund in the 2015 Fiscal Year (Culture Department)

Based on the table above, the biggest budget user is Department of Culture with total is Rp. 245,618,896,170.00. The Privileged Fund is used to finance 6 programs and 30 activities. The programs from the Department of Culture are Cultural Value Development Program, Cultural Wealth Management Program, Cultural Diversity Management Program, Program Development Cooperation Management of Intellectual Culture, Program for Increasing Cultural Facilities and Infrastructure, and Program for Enhancing Apparatus Infrastructure funds. Not only these programs and activities but also there is one additional program from the Department of Culture namely Cultural Affairs Grant At the Ngayogyakarta Palace and the Pakualaman Duchy.

D. The Utilization of Privileged Funds on cultural sector in 2016

The Culture Sector in 2016 received a Privilege Fund of Rp. 179,050,365,000. The allocated budget in 22 SKPD and 45 programs held in 2016 are as follows.

Table 3.7
Programs and Activities of Privileges Funds
in the Cultural Sector in 2016 (Top 5)

No.	Institution	Program	Budget (Rp)
1.	Department of Culture	6	98,322,688,187.00
2.	Sonobudoyo State Museum	1	10,425,407,050.00
3.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	5	12,649,654,000.00
4.	Department of Tourism	1	10,563,593,136.00
5.	Taman Budaya Yogyakarta	1	7,033,730,000.00

Source: Reports of Achievement of Performance from the Final Stage Privileges Fund in the 2016 Fiscal Year (Culture Department)

Based on the table above, the biggest budget user is Department of Culture with total is Rp.98,322,688,187.00. The Privileged Fund is used to finance 6 programs and 30 activities. In 2016, the allocation of Privileges Fund decreased so that the distribution to each department was also reduced. The programs from the Department of Culture are Cultural Value Development Program, Cultural Wealth Management

Program, Cultural Diversity Management Program, Program Development Cooperation Management of Intellectual Culture, Program for Increasing Cultural Facilities and Infrastructure, and Program for Enhancing Apparatus Infrastructure funds.

E. The Utilization of Privileged Funds on cultural sector in 2017

Based on the budget set, the cultural sector in 2017 was the numbered of Rp. 439,901,748,000. The allocated budget in 22 SKPDs and 42 programs held in 2017 are as follows.

**Table 3.8
Programs and Activities of Privileges Funds
in the Cultural Sector in 2017**

No.	Institution	Program	Budget (Rp)
1.	Department of Culture	6	182,986,949,760.00
2.	Taman Budaya Yogyakarta	1	70,926,825,707.00
3.	Department of Culture and Tourism of Bantul	4	15,907,126,391.00
4.	Department of Culture and Tourism of Gunungkidul	4	24,883,005,925.00
5.	Department of Culture and Tourism of Kulon Progo	1	27,012,848,070.00

Source: Reports of Achievement of Performance from the Final Stage Privileges Fund in the 2015 Fiscal Year (Culture Department)

From the table above, it can be concluded that the Culture sector has indeed become the most dominant sector to receive special funds from 2013-2017. This can be seen from how during the period 2013-2015 the budget of the secular culture has increased, although in 2016 it had experienced a temporary decline, but in 2017 it increased again with a very significant increase from previous years. The cultural sector as the most dominant sector gets allocation of privileges and also has the most programs and activities. Moreover, the cultural sector is the most potential to make a major contribution in improving the welfare of the DIY community, because of its very broad scope of activities with community interests and activities.

3.3.2 Process of evaluation of Privileged Funds on cultural sector

Evaluation is an identification process to measure or assess whether an activity or program is carried out in accordance with the planning or objectives to be achieved. Evaluation in cultural matters refers to the following two principles. *First*, this evaluation activity is an integral part of the development management cycle as an instrument to monitor and control the direction of policy so that it becomes optimal and better in the future. *Second*, this evaluation study seeks to integrate a two-way approach, namely between government data and documents and through in-depth information extraction at the level of civil society. The main interest in involving the community as part of this study

is none other than that this evaluation study report can be easily accessed by the public. Therefore, that in the future, this process can also be a trigger for pioneering communities that are able to appreciate and evaluate the performance of DIY Government activities in the cultural sector.

In the evaluation process, PANIRADYA KAISTIMEWAN has the duty to assist the Regional Secretary in formulating policies, coordinating, fostering, monitoring and evaluating privileged affairs so that they have a position as the implementation of strategic policies for four authorities namely institutional, cultural, land and spatial planning. PANIRADYA KAISTIMEWAN can evaluate four privileged matters by inviting coordination meetings with Budget User Authorities (KPA) and field visits. Monitoring conducted by the Bureau of Governance, Organization Bureau, Department of Culture, Department of Land and Spatial and PANIRADYA KAISTIMEWAN produce results that further BAPPEDA uses to conduct large scope evaluation. This was also explained by Ms. Dra Sri Eka Kusumaning Ayu (Head of Monitoring and Evaluation in Department of Culture DIY) as follows:

“The process of monitoring and evaluating the use of the Privileged Fund is carried out by each department or SKPD. In 2017, several SKPDs such as the Office of Culture conducted an information system monitoring and evaluation. Information system evaluation is an evaluation model conducted online through the website. How to access the website using the address www.sengguh.com”.(Interviewed on June 15th, 2019 at 11.00 WIB)

Based on the statement above, some agencies or SKPD use the End-User Computing (EUC) evaluation method where the results of the evaluation are included by utilizing technological aspects. This was also explained by Mr. Nur Ikhwan Rahmanto, S.Ant (Head of Planning Section in Departement of Culture DIY) below:

“In 2017 the Culture Office has replaced the monitoring and evaluation mechanism. The evaluation used by the Office of Culture follows the evaluation system used by the Regional Development Planning Agency (BAPPEDA), which is the evaluation of information systems. Evaluation results are posted on the website so that they can be accessed by all parties. The evaluation results are in the form of total budget, physical achievements, and financial achievements”.(Interviewed on June 15th, 2019 at 10:00 WIB)

Evaluation in the cultural sector makes physical achievements and financial achievements a benchmark for the success of programs and activities. Evaluation is also conducted to find out which programs and activities have not been implemented. Evaluation in the cultural sector only has a focus on the Five OPDs (the largest local government organizations using Privileged Funds as follows.

A. Evaluation of the Utilization of Privileged Funds in the Cultural Sector in 2013

The budget realized in 23 Institutions or SKPD and the number of programs administered in 2013 are as follows.

Table 3.9

Privileged Funds Budget Allocation in 23 SKPD and The Total of Programs in 2013 (Top 5)

No.	Institution	Program	Budget (Rp)	Percentage
1.	Department of Culture	5	117,012,708,400.00	55.05%
2.	Department of Education, Youth and Sports	5	30,148,920,000.00	14.18%
3.	Department of Social Affairs	4	20,429,951,000.00	9.61%
4.	Department of Regional Library and Archives	2	11,209,371,000.00	5.27%
5.	Department of Regional Development Planning	5	6,310,011,000.00	2.97%

Source: Bappeda Performance Report 2013-2017

Based on the budget set for the cultural sector in the number of Rp. 212,546,511,000.00, the financial realization achieved was Rp. 47,828,661,143.00 or 22.5% with physical achievement of 27.93%. Of the total regional development programs and activities in the framework of privileges in 2013, there were 16 cultural activities that could not be implemented. Time is the main obstacle or problem, namely that the time is only 2 (two) months to carry out the whole series of activities. In this connection, the time span is the main factor influencing the selection of activities including sub-activities and expenditure.

In the implementation there is a magnitude of 0%. This does not mean the program is not implemented but is implemented not from the Privileged Fund in which the possibility of obtaining funds is from social grants, and others. Viewed from the Social Service for the first program, namely: the Poor Empowerment Program, Remote Indigenous Communities (KAT) and Persons with Other Social Welfare Problems (PMKS) were not implemented. Actually the empowerment of poor people like this would effectively achieve welfare in the term long, but in the following year the program did not reappear. This is an important note for planning for achieving sustainability welfare. Furthermore, for activities that are *hit and run* have a large use of funds, such as activities for euphoria and events. However, if it is seen for activities that take a long and continuous time which cannot be implemented or

have not been implemented, there is a possibility that there are no available human resources ready to implement the program. This condition can be translated as an indication that the planning that has been prepared is not optimal, so that for the preparation of planning the next program needs to be translated up to the type of detailed activities. Furthermore, the Economic Development Planning Program is still 42% or less than 50% in the field of economic development.

B. Evaluation of the Utilization of Privileged Funds in the Cultural Sector in 2014

The 2014 Cultural Sector received Privileges funds of Rp. 375,178,719,000.00. The budget was allocated to 51 Programs and 88 activities administered by 23 Regional Work Units (SKPD). The budget realized at 23 SKPD and the programs administered in 2014 are as follows.

Table 3.10

Privileged Funds Budget Allocation in 23 SKPD and The Total of Programs in 2014 (Top 5)

No.	Institution	Program	Budget (Rp)	Percentage
1.	Department of Culture	5	240,366,967,000.00	64.07%
2.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	5	18,863,655,000.00	5.03%
3.	Department of Culture and Tourism of Bantul	4	12,800,000,000.00	3.41%
4.	Department of Culture and Tourism of Gunungkidul	5	13,595,684,000.00	3.62%
5.	Department of Culture and Tourism of Yogyakarta	4	18,183,424,000.00	4.85%

Source: Bappeda Performance Report 2013-2017

Based on the budget set by the cultural sector amounting to Rp. 375,178,719,000, Physical performance with an achievement of 86.11% and the financial realization achieved was Rp. 210,503,704,163, or 51.90%. Achievement 5 cultural affairs SKPD at 5 Districts or Cities as follows.

Table 3.11

Achievement of 5 SKPD Users of Privileged Funds in the Cultural Sector in 5 Districts or Cities in 2014

No.	Institution	Achievements (%)
1.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	66,01
2.	Department of Culture and Tourism of Bantul	41,13
3.	Department of Culture and Tourism of Gunungkidul	38,37
4.	Department of Culture and Tourism of Sleman	34,53
5.	Department of Culture and Tourism of Yogyakarta	16,17

Source: Bappeda Performance Report 2013-2017

C. Evaluation of the Utilization of Privileged Funds in the Cultural Sector in 2015

The cultural sector in 2015 received Privilege funds of Rp 420,800,000,000. The budget was allocated to 26 Programs and 116 activities administered by 26 Regional Work Units (SKPD) and the five largest users of Privileged Funds. The allocated budget in 26 SKPD and the programs administered in 2015 are as follows.

Table 3.12

Privileged Funds Budget Allocation in 23 SKPD and The Total of Programs in 2015 (Top 5)

No.	Institution	Program	Budget (Rp)	Percentage
1.	Department of Culture	6	245,618,896,170.00	58.37%
2.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	4	21,425,694,025.00	5.09%
3.	Department of Culture and Tourism of Bantul	4	17,578,339,000.00	4.18%
4.	Department of Culture and Tourism of Gunungkidul	5	17,918,617,700.00	4.26%

5.	Department of Transportation, Communication, and Information	1	14,307,428,500.00	3.40%
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Source: Bappeda Performance Report 2013-2017

Based on the budget set for the affairs of Culture Rp. 420,800,000,000, the financial realization achieved was Rp. 356,427,135,089, or 84.68%. Achievement of 6 SKPDs supporting cultural affairs in 5 Districts or Cities is as follows.

Table 3.13

Achievement of 5 SKPD Users of Privileged Funds in the Cultural Sector in 5 Districts or Cities in 2015

No.	Institution	Achievement (%)
1.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	93,47
2.	Department of Culture and Tourism of Bantul	90,02
3.	Department of Culture and Tourism of Gunungkidul	87,09
4.	Department of Culture and Tourism of Sleman	85,39
5.	Department of Culture and Tourism of Yogyakarta	64,54
6.	Department of Public Works Kulon of Progo	98,71

Source: Bappeda Performance Report 2013-2017

Cultural Affairs in 2016 received a Privilege Fund of Rp. 179,050,365,000. The budget was allocated to 19 programs and 87 activities administered by 22 Regional Work Units (SKPD) and the five largest danais users are the Cultural Department 54.91%, Culture, Tourism, Youth and Sports Department Kulon Progo 7.06%, Department of Tourism 5.90%, Sonobudoyo State Museum 5.82%, and Taman Budaya Yogyakarta 3.93%.

General problems in each SKPD are: related to changes in the new DPA approved by the Government in April 2015, dynamic land acquisition process that is not linear, dependence on external parties, workload compared to HR capacity (quantity), and the process of adaptation to the implementation procedure system.

D. Evaluation of the Utilization of Privileged Funds in the Cultural Sector in 2016

Based on the budget set for the Culture sector, Rp. 179,050,365,000.00, the budget realized at 22 SKPD and 45 programs taught in 2016 are as follows.

Table 3.14

Privileged Funds Budget Allocation in 23 SKPD and The Total of Programs in 2016 (Top 5)

No.	Institution	Program	Budget (Rp)	Percentage
1.	Department of Culture	6	98,322,688,187.00	54.91%
2.	Sonobudoyo State Museum	1	10,425,407,050.00	5.82%
3.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	5	12,649,654,000.00	7.06%
4.	Department of Tourism	1	10,563,593,136.00	5.90%
5.	Taman Budaya Yogyakarta	1	7,033,730,000.00	3.93%

Source: Bappeda Performance Report 2013-2017

Based on the budget set by the Cultural Affairs sector Rp. 179,050,355,000, the financial realization achieved was Rp. 167.252,715,659, or equal to 94.67%. Achievement of 5 SKPDs who are responsible for cultural affairs is as follows.

Table 3.15

Achievement of 5 SKPD Users of Privileged Funds in the Cultural Sector in 5 Districts or Cities in 2016

No.	Institution	Achievement (%)
1.	Department of Culture, Tourism, Youth and Sports Kulon Progo	98,75
2.	Department of Culture and Tourism Bantul	82,74
3.	Department of Culture and TourismGunungkidul	95,23
4.	Department of Culture and TourismSleman	99,90
5.	Department of Culture and TourismYogyakarta	89,04

Source: Bappeda Performance Report 2013-2017

The Culture Sector in 2017 got a Privilege Fund of Rp. 439,901,748,000. The budget was allocated to 16 programs and 48 activities administered by 22 Regional Work Units (SKPD) and the five largest danais users are 41.60% Cultural Department, Taman Budaya Yogyakarta 16.12%, Kulon Progo Public Works Department 6.14% , Gunungkidul Culture and Tourism Department 5.66%, Bantul Culture and Tourism Department 3.62%..

E. Evaluation of the Utilization of Privileged Funds in the Cultural Sector in 2017

Based on the budget set for the affairs of Culture Rp. 439,901,748,000.00, the allocated budget in 22 SKPD and 42 programs which were carried out in 2017 are as follows.

Table 3.16

Privileged Funds Budget Allocation in 23 SKPD and The Total of Programs in 2017 (Top 5)

No.	Institution	Program	Budget (Rp)	Percentage
1.	Department of Culture	6	182,986,949,760.00	41.60%
2.	Taman Budaya Yogyakarta	1	70,926,825,707.00	16.12%
3.	Department of Culture and Tourism of Bantul	4	15,907,126,391.00	3.62%
4.	Department of Culture and Tourism of Gunungkidul	4	24,883,005,925.00	5.66%
5.	Department of Culture and Tourism of Kulon Progo	1	27,012,848,070.00	6.14%

Source: Bappeda Performance Report 2013-2017

Based on the budget set for the affairs of Culture Rp. 439,901,748,000, the financial realization achieved was Rp. 421,004,939,009, or 95.71%. Achievement of 6 SKPDs in charge of cultural affairs is as follows.

Tabel 3.17

Achievement of 5 SKPD Users of Privileged Funds in the Cultural Sector in 5 Districts or Cities in 2017

No.	Institution	Achievement (%)
1.	Department of Culture, Tourism, Youth and Sports of Kulon Progo	97,49
2.	Department of Culture and Tourism of Bantul	93,80

3.	Department of Culture and Tourism of Gunungkidul	93,05
4.	Department of Culture and Tourism of Sleman	95,42
5.	Department of Culture and Tourism of Yogyakarta	94,41
6.	Department of Public Works Department of Kulon Progo	99,97

Source: Bappeda Performance Report 2013-2017

In the context of the realization of programs originating from the Privileged Fund for cultural affairs in 2013-2017 in general it has been well realized. However, for the next step it is necessary to pay attention to and improve the process of planning programs and activities so that the main targets for community welfare can be achieved. Building culture is not only related to art, preservation of cultural heritage, or cultural heritage but is closely related to the economy. If viewed based on figures based on reports and evaluations, the use of Danais has shown better absorption performance. However, the majority of people who feel they have not yet benefited from the benefits of this program indicate that there are still programs that have not directly touched the needs of the community.

3.4 Product

3.4.1 Benefits of the Privileged Fund for the community

A. Increasing Community Economy

The main objective of the Privileged Fund from the economic aspect is to strengthen the economic system based on regional potential diversity to promote equitable economic growth to foster entrepreneurial spirit in the creative industries and asset-based tourism industries or the potential of local culture. Some initiatives by the community have grown to develop the economy and food security, for example by organizing a *gejok lesung* festival held by the Tradition Society (Matra). This activity was carried out as a form of concern for the reduction of food storage and agricultural land in DIY.

B. Increasing Human Resources

Five years of implementing privileges have been enough to encourage some citizen communities to be empowered. The construction of several tourist points, several points of cultural villages and independent villages sought to build the quality of the empowerment of their village residents. This trend certainly brings good things to achieve the goal of privilege, namely the welfare of the people of Yogyakarta.

When the DIY Regional Government carried the status of Special Region, another fact was revealed about the status of the Special Region of Yogyakarta which was the poorest province on Java. Based on data from the Central Statistics Agency (BPS) in September 2013 the percentage of poor people in cities and villages in DIY was 15.03%. This figure

did decrease from the previous year of 16.08% and was ranked in the top 10 provinces with the highest poverty rates.

3.4.2 Benefits of Cultural Programs and Activities for the Community

The cultural sector as the most dominant affair gets the Privilege Fund allocation and also as the most potential affair to make a major contribution to improve the welfare of the people in the Special Region of Yogyakarta, because in addition to its extensive scope of activities but it is also directly related to the interests and activities of the community. The policies of the Yogyakarta Special Region Culture can only provide a secondary effect or multiplayer effect for improving the welfare of the people in the Special Region of Yogyakarta, such as facilitating the community in arts and cultural affairs, increasing temporary economic turnover during festivals, performances or cultural titles, and giving appreciation to activists and cultural conservationists, as explained by Ms. Dra. Dwi Puji Astuti (Head of Planning in Department of Culture DIY) below:

“Programs and activities organized by the Office of Culture aim at the first to preserve DIY cultural assets. Second, to facilitate the public, especially artists and cultural activists, to continue working and maintain the traditional arts of DIY. Third, open up opportunities for the community to take advantage of these programs and activities to gain additional income. Community welfare is a priority for the implementation of programs and activities even though there are still obstacles or problems in their implementation”. (Interviewed on June 15th, 2019 at 08:30 WIB)

Based on the explanation above, it can be concluded that the benefits of cultural programs and activities are for the welfare of the community such as providing facilities to conservationists and cultural activists. The following is a data on cultural activities in order to provide facilities for conservationists and cultural activists.

Table 3.18
Facilitating Activity Data
Conservationists and Cultural Activists

No	Activities
1	Supporting with Gamelan Musical Instruments in Schools
2	Making the Film Community of the Filmmaker Association of Yogyakarta
3	Revitalizing the Breksi Cliff
4	Bringing Back the Forgotten Cultural Artifact
5	Providing Status of Tourism Village and Cultural Village in DIY

*Source: Report on the Achievement of Privileged Fund Performance by PANIRADYA
KAISTIMEWAN*

Based on the explanation above, the researcher concluded that the benefits of the Privileged Fund have not been felt by some DIY people because of several factors, namely the unequal distribution of Privileged Funds, not yet optimal public communication about the allocation of Privileged Funds, and not involving all parties in the formulation process and implementation process of Privileged Funds. Substantively, the main aim of the implementation of the DIY Privileges effectiveness program implementation are achieving commonality, cohesion, policy synergy and strategy as well as the cultural program of the stakeholders (stakeholders) to realize the life and DIY livelihood which is more dignified and sustainable.

CONCLUSION AND RECOMMENDATION

4.1 Conclusion

Based on the results of the research and discussion, it can be concluded that the evaluation of Privileged Fund users in the cultural sector in the Special Region of Yogyakarta in 2013-2017 was seen from several aspects, namely the *Context, Input, Process and Product*.

1. *Context*: 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.
2. *Input*: Procedurally, in 2013-2017 the Government of the Special Region of Yogyakarta has budgeted a Special Privileges Fund which is increasing every year. 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.
3. *Process*: 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.
4. *Product*: 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.

4.2 Recommendation

1. The government must make the goals and objectives of the Privileges Fund specifically so that the implementation of privileges in the cultural sector is more directed.
2. The central government must be timely in distributing Privileges Funds to the DIY government. Due to delays in the distribution of Privileges Funds can affect the implementation of cultural programs and activities.
3. The government in Special Region of Yogyakarta should make a good and clearly planning that can be related to the cultural program and activities in order that all the programs and cultural events can be implemented as a whole.
4. The government in Special Region of Yogyakarta should open access and information related to the Privileged Fund. The government must disseminate evenly so that the public understands and participates in the design and implementation of the Privileged Fund in the cultural sector.

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