

CHAPTER 1

INTRODUCTION

A. Background

Daerah Istimewa Yogyakarta (DIY) is a province that has special features in the administration of government affairs within the framework of the Unitary State of the Republic of Indonesia. Privileges of Yogyakarta were obtained since 1950, when the Special Region of Yogyakarta decided to join the Unitary Republic of Indonesia (*Negara Kesatuan Republik Indonesia*). This privilege is a legal standing held by *Daerah Istimewa Yogyakarta* based on the history and origin rights under the 1945 Constitution of the State of the Republic of Indonesia to regulate and administer special powers. This special authority is a certain additional authority possessed by Yogyakarta in addition to the authority set forth in the law on regional governance. Then based on Law number 13 of 2012 on Special Privileges of Special Region of Yogyakarta, made the background of granting privileges to the Special Region of Yogyakarta.

In order to support the effective implementation of the privilege of Yogyakarta, the legislation arranging funding of privilege allocation and distribution via transfer mechanism to the area. The government is providing funding for the implementation of *Daerah Istimewa Yogyakarta* affairs in the State Budget (APBN) in accordance with the needs of Yogyakarta and financial capacity of the state. The funds are discussed and set by the government based on the submission of the Local Government of Yogyakarta. Further provisions concerning the procedures for the allocation and distribution of privileges funds regulated by Ministry of Finance. Governor reported the implementation of the privilege of Yogyakarta to the government through the Minister of the Interior at the end of Fiscal Year. The issuance of the Special Regional Regulation (*Peraturan Daerah Istimewa/PERDAIS*) Yogyakarta, which was ratified on October 7th 2013 as a derivative of Law Number 13 Year 2012 on Privileges Yogyakarta, Yogyakarta Special Region cemented his status in this republic. The target of the privilege status may produce outcomes that are also better quality for the people. Privileged/special

fund Yogyakarta is a fund that is used to manage the Privileges Program in Yogyakarta province. Privilege fund of Yogyakarta Special Region is funding comes from the state general richness budget allocated to fund special authority and a transfer of expenditure on the part of other transfers (Regulation of the Minister of Finance No. 103/PMK.07/2013). The authority in the affairs of the privileges include: a) Procedures for filling positions, function, duties, and authority of the governor and vice governor, b) Local government institutional of Yogyakarta Special Regional, c) Culture, d) Land, e) Spatial planning (Law No. 13 of 2012 about Special Privileges of Yogyakarta Special Region).

The authority given by central government (decentralization) in the affairs of the privilege is aimed at establishing a democratic government, the welfare and peace of society, realizing governance and social order that ensures diversity and tolerance within the framework of the Unitary Republic of Indonesia, creating good governance and institutionalize the role and responsibilities Sultanate (*Kasultanan*) and the Duchy (*Kadipaten*) in maintaining and developing the culture of Yogyakarta, the cultural heritage (Perdais No. 1 of 2013). In addition, it is also to carry out the decentralization process in the modern democracy era in Indonesia. Of these goals shows that the outline of the ideals of the privilege is to preserve the cultural heritage, preserving, and creating prosperity for the people of Yogyakarta itself. This feature is expected to give change for Yogyakarta to be able to become a prosperous area and based on culture.

Based on the data in the table 1.1, the allocation of privilege funds budget for fiscal year 2016, seen that the use of funds under the authority of cultural privileges is a second priority and received the second largest allocation among the three-other special authority after spatial planning. Cultural affairs within the authority of privilege, shaded by some SKPD in Yogyakarta. In 2016, the Department of Culture of Yogyakarta Special Region as the Budget User in the province provide assistance tasks to the Department of Tourism and Culture at the county to run cultural affairs. It can be said that the Department of Tourism and Culture serves as Authorized Budget which is closely related to the affairs of Culture.

Table 1.1
Allocation of Privileged Funds 2016

No.	Field of Authority	In Rupiah (Rp)
1	Procedures for filling positions, function, duties, and authority of the governor and vice governor	-
2	Culture	179.050.365.000
3	Land	13.850.000.000
4	Local government institutional of Yogyakarta Special Regional	1.800.000.000
5	Spatial planning	352.749.635.000
<i>x</i>	<i>TOTAL</i>	<i>547.450.000.000</i>

Source: Kementerian Keuangan Republik Indonesia (2017)

Associated with the amount of budget Privileges Yogyakarta in 2016 above, the authors will focus more on the evaluation of the use of Privileges Fund Yogyakarta at Sleman Regency in 2016 in the field of culture. Based on the data obtained from the website BAPPEDA Sleman, in 2016, Sleman Regency received Rp. 4,352,835,000 of Privileged Funds from Local Government of DIY and spread into 6 Programs and handled by 3 SKPD (Department of Public Works and Housing, Department of Culture and Tourism, and Department of Regional Land Control). The Department of Culture and Tourism receives Rp. 3,629,781,050. Here are the programs:

1. Improvement of Land Administration
2. Development of Cultural Value
3. Management of Cultural Richness
4. Management of Cultural Diversity
5. Management Cooperation Development of Cultural Richness
6. Land Use Setup

(Bappeda Sleman, 2016)

At least from the above description there are four programs directly related to the cultural field, namely: Development of Cultural Value, Management of Cultural Richness, Management of Cultural Diversity, and Management Cooperation Development of Cultural Richness. According to the Regional Medium Term Development Plan (RPJMD) of Sleman Regency in 2016-2021, Sleman Regency itself has an arts number of 1,353 that still active. Moreover, according to Head of Tourism Destination Development, Yogyakarta Tourism Office, Arya Nugrahadi, in Sleman Regency currently owns 38 tourist villages consisting of natural tourism village, handicraft, and local culture (quoted from Wilujeng Kharisma in pikiran-rakyat.com on December 12, 2017). The program in above indicates how important the management and development of culture in Sleman Regency in 2016 beside to other programs. Previously, local governments had authority in cultural affairs, the authority was organized to maintain and develop the results of inventiveness, taste, intention, and work in the form of values, knowledge, norms, customs, objects, arts, and noble traditions rooted in Yogyakarta society, and realized through the policy of protection, development and cultural utilization (Perdais No. 1 of 2015).

However, as quoted from Kompas.com (2009), some art in Sleman declared almost extinct. At least there are 12 out of a total 36 types of traditional art in Sleman Regency are threatened with extinction because there are not many groups that play it again. From the government perspective, the Department of Culture and Tourism Sleman Regency said that the government has already giving space to arts group to performed through art and cultural events or festival and even send them to perform outside the region. In other side, from the perspective of the community that related to art said that the cooperation between the government and community in the term of management and development of culture is still low. It can be seen with the program from the government that did not receive well to the community. Peoples also need an innovation from the government in the context of providing an event of culture.

The fact above shows that the management of richness and cultural diversity in Sleman Regency is still low. Evidenced by almost extinction of some artistry in

Sleman Regency. It can also be seen that the cooperation between the government and the community or especially art activists in developing, preserving and managing local culture is still lacking.

In line with that, in the Sleman RPJMD Year 2016-2021, in Chapter IV on the Analysis of Strategic Issues there are issues that become problems in the field of human resources and community empowerment, especially in terms of culture. There are eight point problems that occur in the field of culture. These problems are:

1. Not yet optimal community participation in cultural management and preservation of tradition
 2. Low understanding of local community in history
 3. Not optimal management of the museum
 4. Not yet optimal preservation of cultural heritage
 5. Lack of understanding and love of children and young people in local culture
 6. Not yet optimal development of art management
 7. The erosion of local wisdom values
 8. Limited public space for the place of creativity
- (RPJMD Kabupaten Sleman 2016-2021)

The problems above are not directly proportional to the Vision and Mission of Sleman Regency in the RPJMD 2016-2021 "The Realization of a Better, Larger, Prosperous Sleman Community and the Integration of E-Government System to Smart Regency in 2021". What is meant cultured in that vision is a state in which the community is embedded and noble values and norms are built without leaving a cultural and artistic heritage. The indicators are increased comfort and order, the ability of the community to mitigate the disaster, the inculcation of character values, the increase of community harmony, the increasing appreciation of the society towards the culture, and the increasingly protected women and children. In addition, the mission of Sleman Regency in the field of culture is to improve the quality of

community culture and gender equality proportional and aims to realize the preservation of existing culture in society and the protection of women and children.

Apart from the many problems that shows in RPJMD 2016-2021, in fact people's interest to witness art and cultural activities is quite high. As quoted from *Harianjogja.com* on Razak (2016) it is quite high for the people to see arts and culture. The condition can be seen from the carnival that has been held form the Department of Culture and Tourism of Sleman Regency. People flocked to see the various arts and artistic attractions, despite the rain, the enthusiasm of participant and the public is high to witness the carnival.

It proves that people are still very concerned with all forms of art and culture that exist in Sleman regency. The enthusiasm of the citizens is high with the holding of some event activities by the Department of Culture and Tourism of Sleman Regency. So should the management and use of the Privileged Funds from the relevant Office can provide the maximum to the field of culture and society in Sleman District.

This research will discuss and evaluate how the use and management of Special Funds on cultural field in Sleman District during 2016. As has been known that the program of management and cultural development by Sleman Regency Government in 2016 in fact not yet in accordance with what is expected. In fact there are still problems that become problems in the field of culture. It needs to be examined further about how the use of the Privileged Fund in the field of culture in Sleman District.

B. Research Question

Focus on the background of the problem, research questions can be made as follows:

1. How was the evaluation of the 2016 Privileged Fund by the Tourism and Culture Office of Sleman Regency in the field of culture?
2. How are the results in the context of effectiveness in the utilization of the 2016 Privileged Fund by the Tourism and Culture Office of Sleman Regency in the field of culture?

C. Goals of the Research

Research on the evaluation of the use of Privileged Funds to the cultural field in Sleman Regency is done with purpose:

1. To describe how the utilization of Privileged Funds to the cultural field in Sleman Regency 2016
2. To describe how the results and effectivity of the use of Privileged Funds in the field of culture in Sleman District 2016

D. Benefit of the Research

This research is expected to give the following benefits:

1. Theoretical Benefits

This research is expected to be useful as reference for further research in the context of evaluation

2. Practical Benefits

- a. For Researcher

As a researcher to implement the theories that have been obtained during the study

- b. For Sleman District Government (Department of Culture and Tourism)

This research is expected to be a material evaluation and recommendation for the Department of Culture and Tourism in the management and use of Privileges Fund to the field of culture

- c. For the Society

This research can be used as information and knowledge material about Privilege Fund for society. The public will know how the Privileged Fund is managed and used by the government, especially the Sleman regency government and its related offices to the field of culture

E. Literature Review

Literature review aims to avoid the similarity of research and plagiarism in research that researchers do. The following studies have relevance to the research that researchers do. The linkage can be seen from the theme under study, namely the Privileged Fund of Yogyakarta.

- 1. Darmastuti Arum Sekarini. (2016). *Analisis Kinerja Dinas Pariwisata dan Kebudayaan Kota Yogyakarta dalam Pengelolaan Dana Keistimewaan Tahun 2014.***

In this study, the researcher emphasizes how the performance of Tourism and Culture Department of Yogyakarta Manages Privileged Fund in Year 2014. There are three indicators in the performance assessment of Tourism Department namely, Productivity, Responsiveness, and Responsibility. The researcher explained that the productivity of Yogyakarta Tourism and Culture Department in the management of Privileged Fund is still lacking, the cause is the low absorption of Privileged Fund which is only 16%. Low absorption is because the type of activity selected is non-physical activities, such as kethoprak festival, Wayang Goes to Campus, FKY, Cultural Mission, and Maestro degree. The researchers conclude that the relevant agency have not been able to carry out physical activities such as rehabilitation of heritage buildings due to very complicated procedures for the implementation of activities.

The next indicator is responsiveness. Researchers found the fact that the responsiveness of the relevant agency was still very low in accommodating aspirations and meeting art needs. This can be proven with no proposals from the public realized. In addition, the allocation of Privileges Funds has not been in accordance with the needs of art groups, in this case according to the researcher is the kethoprak arts group in Yogyakarta City, where the allocation of Privileged Fund is still considered Top Down and not Bottom Up. The last indicator is about responsibility. According to researcher, the responsibility of the relevant agencies is good

enough. This can be evidenced by the conformity of the mechanism of management of Privileged Funds with the regulations governing it namely governor regulation no. 18 Year 2014. However there is a discrepancy in the use of funds. Privileged Funds should not be used for activities already funded by APBD, but in 2014, there are activities that are routinely implemented using APBD funds.

The conclusion of this study is the performance of the Department of Tourism and Culture of Yogyakarta City in the management of Privileged Funds in 2014 is still very low. Can be seen from the indicator of productivity and responsiveness that is still so low, although on the other side raises the nature that tends to be responsible because it is still very cautious in the use of Privileged Fund. The low performance is also supported by factors such as the environment which in this research emphasizes that the Privileged Fund is considered a burdensome burden, thus disrupting the main work of the relevant agency. The last factor is about communication process and coordination in management of Privileged Fund, in other words management policy and practice still not clear the rules and boundaries. This makes the management of the Privileged Fund in terms of performance of the relevant agency still very low.

2. Sakir and Dyah Mutiarin. (2015). *Analisis Kebijakan Anggaran Dana Keistimewaan Daerah Istimewa Yogyakarta Tahun 2014.*

This study focuses on the analysis of budget policy Special Funds of Special Region of Yogyakarta in 2014. Based on this research, the implementation of budget policy of Privileges Fund since 2013 until 2015 is still not maximal. There are five aspects of why Privileges Fund from 2013 to 2015 has not been maximized.

The first is the priority aspect of the Privileged Fund. For cultural affairs in 2013, the allocation of Privileged Funds is 91.86%, while in 2014 it is 71.62% and in 2015 gets an allocation of 76.87%. In other words the

placement of Privileged Funds is more dominant for cultural affairs. Furthermore, the government of Yogyakarta is considered not to see how far its ability to reach the target. While in determining the allocation, the Privileged Fund does not reflect the needs of each program and activity on each of the privileged affairs.

The second aspect is the quality of privileged funds. According to this research, the absorption of Privileges Fund from 2013 to 2015 is not optimal. In 2013, the budget absorption is only 23.58%, 2014 is 64.88% while in 2015 it is 20.06% in the first phase. This shows that the absence of seriousness of Yogyakarta government in managing and using Privileged Fund.

The next aspect of the third is the interest of Privileged Funds. In general, the objectives of the Privileged Fund have been good and the purpose of each privileged authority has already led to the objective of the Yogyakarta privilege. One of them is the purpose to improve the welfare of the community. But keep in mind that viewed from the aspect of output and outcome is still not clearly visible. So it has not reflected or reflected the development of Privileged Funds.

The fourth aspect is the Privileged Fund stakeholder. In general, the stakeholders of the Privileged Fund are Keraton and Pakualaman, because they have an interest in the institution of Kasultanan and Pakualaman in order to support the implementation of Privileged Act, as well as internal coordination in order to equate the perception of the implementation of the Privileged Act. Furthermore, the people should also be involved, because the people are the party that has an important role in maintaining the existence of the privilege of Yogyakarta. This is related to the extent to which communities are involved or participate in the implementation of the privileges of Yogyakarta. Furthermore, the government includes the central government and local governments (provinces and districts / municipalities) are the parties who have the authority in performing privileges in order to achieve the purpose of the privilege of Yogyakarta.

The political elite is also one of the Privileged Fund stakeholders, as it relates to the formulation and implementation of privileged powers. The last is the owners of capital, because as a party associated with their investment will still maintain the historical and cultural value of Yogyakarta in the implementation of Privileges Yogyakarta.

The last aspect is about the beneficiaries of the Privileged Fund. In essence the beneficiaries of the Privileged Fund are the people of Yogyakarta itself. However, according to this study, since 2013 until 2015 the impact of the Privileges Fund can not be enjoyed by the community maximally, as yet can not contribute to the welfare of the community.

In addition to the above aspects, there are some issues that cause the implementation of the privilege of Yogyakarta is not maximal such as, lack of human resources as executor and financial management, not all stakeholders understand that program/privileges activities basically also part of Regional Development Program, then unprepared and the concerns of Budget Users and Budget User Authorities regarding procurement of goods and services, especially for districts or municipalities, as they are considered risky activities for procurement committees and committed officials, are program plans, activities and budgets that do not reflect their individual needs and capacities privileges, and the last is the lack of involvement of the Yogyakarta community in the exercise of the privileges of privileges since the beginning of the formulation of programs, activities and budgeting.

It can be concluded in this research that the implementation of Budget Policy of Privileges Fund since 2013 until 2015 is still not maximal. There are still many problems related to the implementation. Monitoring and evaluation needs to be done in depth so that in the future there are no more problems that can disrupt the implementation of budget policy Special Privileges Special Region of Yogyakarta in the future.

3. Akmal Soffal Hummam. (2016). *Efektivitas Pemanfaatan Dana Keistimewaan Dalam Urusan Kebudayaan Di Kabupaten Kulon Progo Tahun 2014-2015 (Studi Kasus Kelompok Kesenian Tari Angguk)*.

This research was conducted to measure the effectiveness of the utilization of Privilege Fund in Cultural affairs at Kulon Progo Regency in 2014-2015 by taking case study of Angguk Dance. The research was conducted in Kulon Progo Regency involving the Culture, Youth and Sports Office of Kulon Progo, which the Office is responsible for managing the culture and beneficiaries of the Provincial Privileges grant. In this research, the effectiveness is measured by five indicators:

a) Success Program

1. The overall target of the program related to the utilization of Privileged Fund for Angguk Dance Group
2. The target of the program achievement from the related agency is realized
3. Identify problems in program implementation

b) Successful Goals

1. The target of the program made by the relevant agency
2. Changes experienced by art groups Angguk Dance after the Privileged Fund

c) Satisfaction Against the Program

1. Level of satisfaction of the recipient of the Fund Privileges of cultural affairs for art Angguk Dance
2. Hope for the next program from Angguk Dance artist

d) Input and Output Level

1. Identify the level of input and output of funds
2. Identify the input and output levels of the program

e) Achievement of Comprehensive Objectives

1. The level of effectiveness of the Privileges Fund of cultural affairs to art Angguk Dance

2. The changes that have occurred against the group Angguk Dance
3. Internal constraints
4. External constraints

Furthermore this research using case study method by describing various comprehensive explanation about various aspect of individual or group in social situation. The type of this research is descriptive research. The unit of analysis used in this research came from the Department of Culture, Tourism, Youth and Sports of Kulon Progo Regency and Angguk Dance Arts Group. Regarding data collection techniques, researchers use documentation and interview techniques. The results of the study stated that, the effectiveness level of the use of Privileged Fund on cultural affairs in Kulon Progo Regency with case study Angguk Dance Group is quite effective, can be seen from the following five indicators.

The first indicator of program success. This research suggests that the program of making the village culture and promoting the art of Angguk Dance to the national sphere has been successful and in accordance with what is expected by the local government. This indicates that the utilization of Privileges Fund has been appropriate and effective in order to maintain the art of Angguk Dance to remain sustainable.

The second indicator is about the success of the goal. As described in the first indicator, the use of Privileged Funds for cultural affairs is already very precise and effective. Evidenced by the can be promoted art Angguk Dance to the national level and art Angguk Dance can remain sustainable.

The third indicator is the satisfaction of the program. Although the level of satisfaction of each government is different, but in fact with minimal funds Angguk Dance art can get maximum results. This is evidenced by their frequent performances and community of artists Angguk Dance was satisfied with the program.

The fourth indicator is about the level of input and output. By measuring the funds obtained by the related agencies, the funds obtained are very large, but the output issued by the relevant agency for art of Angguk Dance is very small. So from the level of input and output when viewed from the aspect of funding can be said still not effective because budget allocation too much for physical development so that is not balance. If measuring from the aspect of the program then it can be said the utilization of Privileged Fund for Angguk Dance art has been very effective, because with the least funds obtained can meet the expected target.

The last indicator is the achievement of the overall program. It can be said that the achievement of the overall program is quite effective and efficient because as mentioned earlier, with little funding can get maximum program performance outcomes. In addition, programs that have been implemented also been proven to improve the welfare for the community of artists Angguk Dance.

The conclusion of this research is the utilization of Privileged Fund in cultural affairs in Kulon Progo is quite effective and efficient against art group Angguk Dance. It can be seen from the five indicators above. Since the existence of the Privileged Fund they are more often performing art performances and directly the welfare of the arts activists has increased from before.

4. Efendi D, R Sanahdi, AA Putra. (2017). *Big Budget, Low Impact: An Alternative Evaluation on Benefit and Impact of Special Fund in DI Yogyakarta 2013-2015.*

This research was conducted to find out the benefits and impact of Yogyakarta Privileges Fund in 2013-2015. It is also to evaluate whether the impacts and benefits of the Privileges Fund are in line with the expectations of the stakeholders involved. Data search is done by research method such as survey, interview, and focus group discussion.

From this study found three interesting facts about the use of Privilege Fund year 2013-2015. The first interesting fact is that people are satisfied with the use of the Privileged Fund but the benefits are irrational and not significant enough. Indeed, the Privileged Fund includes five matters: Procedures for filling positions for The Governor and Vice Governor, Local government institutional, Culture, Land, and Spatial planning (Law 13 of 2012). In 2014 the Privilege Fund budget is Rp 523,874,719,000, while the proceeds from the use of funds in the year is only 64.88% of the desired target of 92.77% (Usage for physical benefit). Of course the result can not be said bad although there are some problems in human resources, understanding of policy, and cooperation with private parties. The next interesting result is the discovery of the fact that the Privileged Fund has not been able to have a significant impact on the welfare of the people in the province of Yogyakarta. Added to the fact that Yogyakarta is a province with high poverty level in Java Island.

The second interesting fact is that certain communities receive enormous amounts of funds, but they do not fit the actual reality of challenges to local culture, infrastructure (development and sustainability), and also the problem of segregation between the elite and grassroots culture. There are three factors that affect the findings in 2013. First, in terms of regulations used as a tool to run the program has not been completed. This makes the program implementer unable to run the program properly, because it does not have enough guidance to run it. Second, harmonization, planning, budgeting and implementation between the central and regional levels in 2013 in the transfer of special budget allocations has been completed during the implementation process. Third is the availability of sufficient time for planning, budgeting and implementation. The point is that most privileged activities take a lot of time in implementation, therefore Privileged Funds become less effective if not starting from the beginning of the year.

The last fact is that available budgets are very accessible, but the purpose of the Privileged Fund is not yet clear to provide solutions to address problems such as poverty, inequality, infrastructure and food self-sufficiency. In reality the use of Privileged Funds is too dependent on the cultural sector. The study found by Sakir (2015) revealed that there are four weaknesses in funding arrangements. The first is that funding for culture is too dominant and is not intended to address problems such as poverty and employment. Second is the absorption of Privileged Fund from 2013 to 2015 is not optimal. Third is the function of the Privilege Fund is very noble to improve the welfare of the community, but if judged from the aspects of benefits and impact, implementation does not produce clear results. The fourth is about the Privileged Fund stakeholders. The need to consolidate existing forces such as central and regional political elites, capitalists, and communities to ensure that the Privileged Fund can be useful properly.

The conclusion of this study is the Privileged Fund has not been able to prosper the community as what is expected by the elite politic and society in general. This situation is characterized by several circumstances. The first is that although the opportunity to participate is very open, but the enthusiasm of the community to participate in the use of the Privileges Fund is still very low, especially in 2013 to 2015. Participation is spread only from the few groups that have access and trust as the recipient of Privileged Funds. This causes the benefits that should be getting from the Privileged Fund to be unreachable. The second is the issue of the Privileged Fund stakeholder as mentioned above. Asymmetric information received between stakeholders and the community has created so many conflicting interests and prioritizes the political elite's agenda rather than the public interest.

Some of the above studies have in common with research that researchers do, namely discusses the Privileged Fund. While the difference is only the object and place studied. From the above studies, the Privileged Fund has been discussed

through policy analysis, responsible performance analysis of the agency that related with special fund, the impacts and benefits of these funds, and see how effectively and efficiently the Fund Privileges were used. Thus, although the above has mentioned the existence of research with a similar theme (Privileges/Special Fund), but see the subject, object and place of different research, the researchers focus more to discuss the evaluation of the use of Privileged Funds to the field of culture in Sleman District in 2016.

F. Theoretical Framework

Based on the theme and findings of the issues to be discussed, the researcher will answer all these problems with some of the theories below. The goal is to sharpen in analyzing the solution of a problem.

1. Decentralization Theory (Decentralization and Asymmetrical Decentralization)

According to Law No. 23 of 2014 decentralization is the hand over of authority by the central government to the autonomous regional governments to regulate and manage government affairs within the system of the Unitary State of the Republic of Indonesia. Rondinelli and Cheema (1983) also define decentralization as the transfers of planning, decision-making and or administrative authority from the central government to the central organizations in the regions, local administrative units, semi-autonomous and parastatal organizations, local governments or non-governmental organizations. Differences in the concept of decentralization are determined primarily based on the level of authority for planning, deciding and managing the authority transferred by the central government and the amount of autonomy received for carrying out these tasks. Furthermore, Rondinelli and Cheema (1983) define deconcentration as the transfer of a number of administrative powers and responsibilities to lower branches of government departments or agencies.

Previously, the definition of regional government according to Cramer (2004) is an institution or organizational structure which has the duty and function to run the government at the regional level, one of its activities is policy formulation and decision making.

Decentralization have many forms, there are deconcentration, devolution, and delegation. According to Miller (2002) deconcentration is the form of a transfer of functions from the center government to regional government branch office, while devolution is a transfer of any function or reasonability involves both administrative like political or decision making authority, and delegation is the transfer of function a non-governmental or private sector or it could be a governmental agency over which government exercise limited control.

However, when looking at the decentralization that occurred with Yogyakarta Province, there is a lack of decentralization in Yogyakarta with other provinces. Yogyakarta province got privileges while other provinces in Indonesia did not get the same treatment with Yogyakarta Province. This privilege can be seen in the Act No. 13 of 2012 about Special Privileges of Yogyakarta. This different decentralization is referred to as asymmetry decentralization. Therefore, the central government provides a special budget to fund the privileges of Yogyakarta in the form of Privileged Funds.

Asymmetry, defined as the difference in status and / or power between units belonging to a federal State or a decentralized State embodied in the constitution or other legal provisions. Asymmetric decentralization is a condition in which not all decentralized units are given equal functions, duties, and powers. Many countries in the world are implementing asymmetric decentralization, both political and administrative (Litvack, Jeanni, et al 1998). Theoretically, asymmetric decentralization relates to a transfer of fiscal power, authority and responsibility with "different doses" in different regions by considering the conditions and needs of a country and its development stage.

2. Privileges/Special Fund

Privilege fund of Yogyakarta Special Region is funding comes from the state general treasury budget allocated to fund special authority and a transfer of expenditure on the part of other transfers (Regulation of the Minister of Finance No. 103/PMK.07/2013). The Minister of Finance stipulates the allocation of Privileged Funds in the APBN based on the assessment made on the plan of the Special Fund that requested by the Governor of DIY. Distribution of Privileged Funds shall be made in three stages through the book-entry procedure of the State General Treasury Account to the Regional General Treasury Account after meeting the requirements and supporting documents. In the Privileged Fund governance cycle, pursuant to Governor Regulation No. 33 of 2016, the Budget User Authority (KPA) must submit a financial report consisting of the budget realization report, balance sheet and notes to the financial statements to the Budget User (PA) up to two months after the fiscal year ends. Subsequently, supervision was undertaken by the relevant inspectorate and monitoring of Bappeda once every 3 months.

The authority in the affairs of the privileges include: a) Procedures for filling positions, function, duties, and authority of the governor and vice governor; b) Local government institutional of Yogyakarta Special Regional; c) Culture; d) Land; e) Spatial planning (Law No. 13 of 2012).

The authority given by central government in the affairs of the privilege is aimed at establishing a democratic government, the welfare and peace of society, realizing governance and social order that ensures diversity and tolerance within the framework of the Unitary Republic of Indonesia, creating good governance and institutionalize the role and responsibilities Sultanate (*Kasultanan*) and the Duchy (*Kadipaten*) in maintaining and developing the culture of Yogyakarta, the cultural heritage (Perdais No. 1 of 2013).

3. Culture Theory

Culture comes from the word *sansekerta* “*buddayah*”, which is the plural form of *buddhi*, which means mind. Thus, culture means things that are concerned with reason. The anthropologist who formulated the definition of culture systematically and scientifically was Taylor, writing in his book *Primitive Culture*, that culture is a complex whole, in which science, belief, art, morals, law, customs, and other abilities, as well as habits that can be by humans as members of society (Ranjabar, 2006).

Goodenough in Kalangie (1994) argues that culture is a cognitive system, a system consisting of knowledge, beliefs, and values that are in the minds of individual members of society. In other words, culture is in an ideational order of reality. Alternatively, culture is a mental device by which members of society are used in the process of orientation, transactions, meetings, formulations, ideas, categorization, and interpretation of real social behavior in their societies.

Soemardjan and Soemardi in Soekanto (2007) formulate, culture as all the work, taste and creation of society. The work of society produces technology and culture material or physical culture (material culture) needed by humans to control the natural surroundings so that the strength and results can be devoted to the needs of society.

In this research why Sleman used as the location of research, because Sleman is a district that has many arts and cultures compared with other districts. It can be seen by the presence of many arts groups, art products, cultural heritage buildings, and so on. Therefore it is very interesting to examine, with the big amount of Privileged Fund for cultural affairs should be able to provide great benefits in the end.

4. Evaluation Theory (In the Context of Effectiveness)

Effectiveness by Hadayaningrat in Mutiarin and Khadafi (2017) is a measurement in the sense of achieving a predetermined goal or target. Effectiveness can be interpreted as a measure in achieving a purpose that

has been previously planned carefully. Effectiveness of the program according to Cambel in Mutiarin and Khadafi (2017) can be run with operational capability in implementing work programs in accordance with predetermined objectives. Effectiveness can also be interpreted as the level of ability of an institution or organization in carrying out all the main tasks according to predetermined targets. Budiani in Muatiarin and Khadafi (2017) added that measuring effectiveness can use the following variables:

1. The accuracy of program targets, namely the extent to which the program is right with predetermined goals
2. Socialization of the program, namely the ability of program organizers to disseminate the program so that information about the implementation of the program can reach the target
3. The purpose of the program, namely the extent to which the match between the results of program implementation with the objectives of the program that has been set previously
4. Monitoring of the program, namely activities undertaken after the implementation of the program as a form of attention to the program participants

Talking about evaluation of course can not be separated from the monitoring. They complement each other in a process called monitoring and evaluation process. However, in writing and research, the author focuses more on what the evaluation, in accordance with the title of research that researchers do. The general evaluation according to the OECD (Organization for Economic Co-operation and Development) in Kusek and Rist (2004) is a systematic and objective assessment of an ongoing or completed program or policy. The goal is to know the relevance and fulfillment of objectives, development efficiency, effectiveness, impact, and sustainability. An evaluation should provide credible and useful information and make it possible to be a lesson in making decisions. Evaluation provides evidence of why results and targets are achieved or not

achieved and attempts to address causality. In addition, evaluation should also refer to the process of determining the value or importance of an activity, policies, and programs.

On the other hand, according to the Public Service Commission (2008) evaluation is the determination of the advantages or disadvantages of an ongoing or completed project, program or policy. The determination to make a decision requires a standard of what is deemed worthy of comparison. Thus the evaluation is a process of comparison with the previously established standard. Evaluation will be better if quality, needs, and improvements in circumstances have been calculated. There are at least six purposes and uses of evaluation by the Public Service Commission (2008):

1. As a decision-making management
2. As a learning in the organization
3. As an accountability
4. As a request to support a program
5. To support advocacy
6. To promote transparency

While Kusek and Rist (2004) mentioned six pragmatic uses in the evaluation as in the table below:

Table 1.2
Sixth Uses of Evaluation

Uses of Evaluation	Explanation
Helps make resource allocation decisions	Information from the evaluation can inform managers about which policies or programs are less successful in terms of output and with the resources they have
Helps rethink the cause of the problem	The evaluation provides information for re-examination of the cause of the alleged problem as well as what alternative precautions might be required
Identify the problems that develop	Information in the evaluation can provide issues that have not been widespread but still require government attention
Support decision-making	Evaluation provides more convincing evidence of success and less support in a program, making it easy to make decisions
Support the public sector to reform and innovate	Reform efforts often lose momentum if there is no positive evidence of change, therefore evaluation information can provide evidence to citizens that reform efforts are under way
Building mutual agreements in response to problems and how to respond	Information from an evaluation can contribute to discussions between government officials and stakeholders about the cause of the problem and how to make the right response

In addition, according to Kusek and Rist (2004) there are five complementary roles in the evaluation result, that is:

1. Analyze the results of the program, why results can be achieved or not achieved
2. Assess the causal contribution of a particular activity
3. Checking the implementation process

4. Explore undesirable results
5. Giving lessons, highlighting the achievements or potential of significant programs, and offering recommendations for future improvements

Next there are seven types of evaluation according to Kusek and Rist (2004) that is: a) Performance logic chain assessment; b) Pre-implementation assessment; c) Process implementation evaluation; d) Rapid appraisal; e) Case study; f) Impact evaluation; g) Meta-evaluation.

Different types of evaluation are appropriate to answer different types of questions. There is no "one size for all" evaluation in addressing a variety of questions. The selection of this type of evaluation is very important for the writer to have an understanding of what the author wants to know and evaluate. From the various types of evaluation above, the authors prefer the evaluation of the type of Case Study, because these types of evaluation in accordance with what will researchers do.

Case Study Evaluation by Kusek and Rist (2004) is an appropriate evaluation strategy used to better understand more clearly what is happening with a policy, program, or project. There are six general ways that can be taken to the information from the case study to be informed, there is:

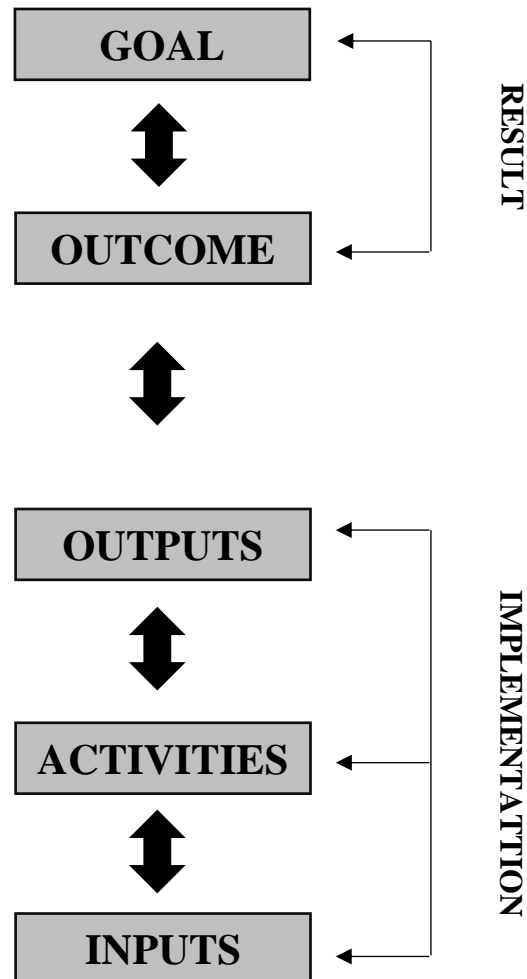
1. Case studies can illustrate the more general conditions
2. It can be exploratory to know about a new little known problem
3. Can focus on critical events (success or failure of a program)
4. Can check some examples of implementation in depth
5. Can see the program effects that arise from an initiative
6. Can provide a broader understanding of a condition from time to time

In evaluating a program, there are factors that determine the success or failure of a program. According to Public Service Commission (2008) there are at least 5 factors determining program success, there is:

1. The success of the program
2. The success of the program in relation to the needs of citizens and the societal problem that supposed to address
3. Contextual factor that influenced the success of the program
4. The design of the program is determining success or not of the program
5. The implementation of the program also determining success

Furthermore, in this study the authors use Logic Models which Logic Models is very helpful in conceptualizing a researcher who will be evaluated. According to Binnendijk in Kusek and Rist (2004) Logic Models is a method of analysis to break a program into a logical component to facilitate in evaluating. Logic Models help to explain the relationship between means and objectives, or in other words this is a simplified logic consisting of inputs, activities, outputs, results and impacts. Logic Models along with an explanation of its components as shown below:

Figure 1.1
Components of the Logic Model



Source: Binnendijk in Kusek and Rist (2004)

From the picture above of Logic Models, the author can illustrate the research as follows:

- a) **Inputs**, in this study is the allocation of Yogyakarta Privileges Fund to the field of culture in Sleman District in 2016
- b) **Activities**, Privileges Fund is managed by the Department of Culture and Tourism of Sleman Regency
- c) **Outputs**, in this study are programs whose budgets are sourced from Privileged Funds and are directly tied to the cultural field (Program

of the Department of Culture and Tourism of Sleman Regency in 2016)

- d) **Outcomes**, maintain and develop the culture of Yogyakarta which is the cultural heritage (Perdais No. 1 of 2013) and improve the quality of community culture and gender equality proportional (RPJMD Sleman 2016-2021)
- e) **Impact or Goal**, the expected impacts of course can maintain, develop, and preserve the culture of Yogyakarta and can improve the welfare of the community

Evaluation is not only based on the assessment of program outcomes, but also needs assessment of the input, output and quality of the program itself. The main benefit of the evaluation in this case is to improve the quality of utilization of Privileged Fund in various affairs (in this case cultural affairs) and then there will be improvement of quality of society which later Privilege Fund can improve society prosperity.

The last explanation of this sub-chapter, in this study the authors use the perspective of performance evaluation of a program and its policies. The point is as Mackay said in the Public Service Commission (2008) that the evaluation of a program consists of clarification and agreement on detailed program objectives and analyzing existing data. Mackay added to analyze a policy must answer the question, whether the goal of the results is achieved and whether the adopted strategy is successful or not? If not why? This evaluation will primarily evaluate how well a program has been implemented through policy. The values that can be derived from this evaluation are effectiveness, development orientation, service standards, feasibility, sustainability, secondary impact, and responsiveness to needs.

G. Conceptual Definition

Definition of the concept is the boundary that explains a concept briefly, clearly, and firmly in a study. The goal is to measure variables that are still abstract with facts. Therefore the definition of concepts in this study are as follows:

1. Decentralization

The transfers of planning, decision-making and or administrative authority from the central government to the central organizations in the regions, local administrative units, semi-autonomous and parastatal organizations, local governments or non-governmental organizations.

2. Privilege/Special Fund

Privilege fund of Yogyakarta Special Region is funding comes from the state general treasury budget allocated to fund special authority and a transfer of expenditure on the part of other transfers.

3. Culture

Culture as all the work, taste and creation of society. The work of society produces technology and culture material or physical culture (material culture) needed by humans to control the natural surroundings so that the strength and results can be devoted to the needs of society.

4. Evaluation (In the context of Effectiveness)

A systematic and objective assessment of an ongoing or completed program or policy. The goal is to know the relevance and fulfillment of objectives, development efficiency, effectiveness, impact, and sustainability. Effectiveness can be interpreted as a measure in achieving a purpose that has been previously planned carefully.

H. Operational Definition

Operational definition is a description of the measurements of the research concepts that have been defined in the definition of the concept. In this study to evaluate the success or failure of a program can be seen through the following indicators:

Evaluation (In the context of Effectiveness)

- a. Overall program targets related to the use of the Privileged Fund in the field of culture in Sleman District
- b. Identify problems and obstacles in implementing the program
- c. Result of change or improvement of the program objectives after obtaining the Privileged Fund

I. Research Methods

Basically, the research method contains an outline of research activities, ranging from determining the type of research to the stage of the report. For this type of research, in the study the authors use this type of qualitative research. Qualitative research is suitable to be used in this study. Besides, qualitative research also aims to describe, record, analyze, and interpret condition that happened when writer do research.

As Moleong pointed out in Sakir and Mutiarin (2015) that qualitative research intends to understand the phenomenon of what the subject of research is experiencing holistically and by way of description of words and language, in a natural, natural context by utilizing various natural methods.

Furthermore, to strengthen the results of research, researchers used descriptive research. Arikunto (2010) says that descriptive research is a study that aims to investigate the circumstances, conditions or other things (situations, events, activities), which results are presented in the form of research reports. The research report is presented as it is in accordance with the circumstances of the area under study.

The object of research includes the characteristics or elements that researchers do such as the location of research, and includes about what, who, where, when, associated with research conducted. The object of research in this study are:

1. Source of Data in Research

The data sources that researchers get are as follows:

- a) Primary Data: Primary data obtained through interviews with research subjects
- b) Secondary Data: Secondary data can be obtained from other authentic sources, such as documents, texts, and so on

2. Data Collection Technique

Data collection techniques used are as follows:

- a) Interview: Is a common way of obtaining data or information from resource person with question and answer method
- b) Documentation: In this case may be secondary data already available in the research location as well as documents that are valid and relevant to the research

3. Data Analysis and Interpretation

Data analysis according to Sugiyono (2012) is the process of searching and systematically compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, translating into units, synthesizing, organizing into patterns, choose what is important and what will be learned, and make conclusions so easily understood by yourself and others. Qualitative Data Analysis by Bogdan & Biklen in Moleong (2007) is an effort done by working data, organizing data, sorting it into manageable units, synthesizing it, finding and discovering what is important and what is learned, and deciding what can be told to others. The process of data analysis has begun since formulating and explaining the problem, before plunging into the field, and lasting until

the writing of research results. The analysis becomes a guide for further research until, if possible, the theory is grounded. Qualitative data analysis takes place during the data collection process from after completion of data collection. Here is data analysis technique used by researchers:

a) Data Reduction

Data reduction according to Mile and Huberman in Fachrudin (2013) is a form of analysis that sharpens, classifies, directs, discards unnecessary, and organizes the data in such a way that the conclusions can finally be drawn and verified. This data reduction or transformation process continues throughout the fieldwork, until the final full report is compiled

b) Data Presentation

Presentation of data by Mile and Huberman in Fachrudin (2013) is an activity when a set of information is compiled, thus giving the possibility of conclusion. Form of presentation of qualitative data in the form of narrative texts, brief descriptions, charts, relationships between categories, and so on

c) Conclusion

According to Mile and Huberman in Fachrudin (2013) efforts to draw conclusions or verifications are done by researchers continuously while in the field. From the beginning of data collection, begin searching for the meaning of things, noting the regularity of the patterns (in the theory notes), explanations of explanations, possible configurations, causal lines, and proposals

4. Location of Research

The location of the research was conducted in Sleman Regency, Special Region Province of Yogyakarta. Sleman Regency was chosen as a research location because it is in accordance with the theme of the research, namely Evaluation of the Use of Privileged Funds of Yogyakarta Special Region on Cultural Sector in Sleman District 2016.

The reason why the author chose Sleman Regency compared to other regencies is because Sleman has the highest number of population among other districts in Yogyakarta. Data obtained through the BPS website of Yogyakarta Province, until 2016 Sleman is still ranked first with a population of 1.180.479 peoples, followed by Bantul District with a population of 983.527 peoples, and Gunungkidul with 722.479 peoples, Yogyakarta with 417.744 peoples, and last Kulonprogo with 416.683 peoples. The data is interesting writer to do research in Sleman, because this research will be little discussion about impact given by Privileged Funds to society in Sleman especially about welfare.

The next reason is about the massive amount of cultural in Sleman, according to the Secretary Cultural Office of Sleman Regency, Edy Winarya, with the personal communication on March 9 2018, in 2015 the amount of organizations in Sleman in 2015 are 1,353 groups, consisting of 338 dance groups, 52 literary arts, 31 puppets, lawak 4, kethoprak 65, 850 music arts, dance dramas 12, and art galleries amounted to 1 group. He also added that traditional heritage and traditional values include 34 monuments, 163 sites / temples, 17 structures, 177 buildings, 395 traditional houses, and 14 museums. Last, referring to website *Desa Budaya Kabupaten Sleman*, until 2016 there are 12 cultural villages have been formed, namely Sinduharjo, Bangunkerto, Sendangmulyo, Argomulyo, Wedomartani, Banyurejo, Girikerto, Margoagung, Wonokerto, Sendangagung, Margodadi, and Pandowoharjo villages. In addition, two cultural heritage areas are defined: Ambarketawang Village, Gamping Sub-district, and Bokoharjo Village, Prambanan Sub-district.

Cultural development is implemented on the basis of the noble values of culture through the active role of society.