## **CHAPTER 4**

## CONCLUSION

## A. Conclusion

Use of Privileged Funds in cultural affairs in 2016 at Sleman District can be said to be very successful in implementing. This can be seen from the percentage of achievement of absorption realization and the percentage of activity progress. Percentage of realization of absorption and progress of activities in 2016 amounted to 100% with a budget amount of Rp. 3.629.781.050. It can be said that the overall program and activities in 2016 has been running well, and the funds used can be absorbed up to 100%. This is a very good improvement compared to previous years. In 2014 the percentage of realization of absorption is only 35.33% and the activity progress is only 60% of the total budget of Rp. 11.950.000.000. While in the year 2015 on absorption realization obtained result of 87.16% and activity progress of 100% with budget Rp. 7.965.205.200. However, in 2017 there was a decrease in absorption realization which was only 96.24% although the activity progress was 100% with budget amount Rp. 14.377.039.175.

The good achievement is in fact not as perfect as what is expected by various parties, in this case the Department Culture of Sleman Regency and moreover the people of Sleman Regency itself. There are still some things that must be improved in the future so that the Privileged Fund can provide great benefits for the community. The problems occurring in the use of the Privileged Fund in 2016, especially in cultural affairs in Sleman District are such as the lack of socialization of the Privileged Fund to the public, especially in terms of how to access and obtain Privileged Funds. Next is the programs and activities that are considered not able to prosper the community. For the future, there is a need for programs and activities that can truly prosper the community. Researchers see that why programs and activities considered not able to prosper the community is because the lack of community is involved in the formulation of a program and activities. Furthermore, the latter is the finding that the approval of bureaucrat's proposal is based on the principle of likes or dislikes, in other words there is a special relationship between the community and the bureaucrats in approval of the proposal.

If the results of this study are incorporated into the concept of Good Governance, the government has not been able to demonstrate the attitude of transparency, accountability and responsiveness to the community, since the findings of problems such as the lack of socialization from the government to the public in accessing the Privileges Fund, programs that have not been able to prosper the community , and the existence of a game between the bureaucracy and the community in terms of approval of the proposal. In addition, the government needs more to involve the community in the formulation of programs and activities to be in accordance with the principles of the Good Governance concept. Nevertheless, the effectiveness and efficiency of the government can be appreciated because if we look at the data in 2016, the government has been very good in managing the Privileged Fund, as evidenced by the percentage of realization of absorption and the progress of activities up to 100%.

Thus, the benchmark of success from the Privileged Fund is not limited to physical output or realization / absorption. However, the outcome is meant in the form of activities that are sustainable in nature to impact the increase of cultural values in the community, because the success of financial management in Indonesia is still based on the amount of budget absorption not on the substance of programs or activities implemented.

## **B.** Recommendation

The first to the government, the authors strongly appreciate the use of Privileged Funds in the Year 2016 on cultural affairs at Sleman District has been running well compared to previous years, however there needs to be recommendations and suggestions to the government for the future can be better. Recommendations and suggestions as follows:

1. The need for socialization to the community in terms of how to access and obtain Privileges Fund

- 2. Programs and activities that should focus more on community empowerment in order to improve community welfare
- 3. The government should involve the community in the formulation of programs and activities
- 4. Large funds should have a major impact on society
- 5. The government should prioritize the integrity element in the implementation of the privileged use policy

The second to the community directly related to the Privileged Fund in cultural affairs at Sleman District. Recommendations and suggestions as follows:

- There needs to be a supervisory and control function of the community in order to use the Privileged Fund in accordance with the established corridor
- 2. The public is entitled to obtain information on the transparency of the use of the Privileged Fund
- 3. The need for community participation in the formulation of programs and activities of the Privileged Fund
- 4. The community must criticize if the program and the activities felt less appropriate in its implementation