

Stakeholders of Yogyakarta Special Region and the Way They Manage Privilege Fund

by Unggul Priyadi

Submission date: 10-Apr-2023 02:31PM (UTC+0700)

Submission ID: 2060383443

File name: rta-Special-Region-and-the-Way-They-Manage-Privilege-Fund_1.pdf (253.51K)

Word count: 7288

Character count: 40187

Stakeholders of Yogyakarta Special Region and the Way They Manage Privilege Fund



Dessy Isfianadewi , Unggul Priyadi , and Lak Lak Nazhat El Hasanah 

Abstract This study aims to analyze the role of stakeholders in the Special Region of Yogyakarta, which consists of the palace and the Pakualaman, Kaprajan (local government and district/city government), Campus, Village, and Community. This study also analyzes how the stakeholders manage and understand the Yogyakarta privilege fund. This research uses the descriptive analysis qualitative method. Determination of the sample is done by sampling technique, Clustered random sampling. The number of samples in this survey is 462 respondents with a $\pm 5\%$ margin error at the 95% confidence level. The data collection method was that the selected respondents were interviewed face-to-face using a questionnaire by interviewers who had been trained. The results of this study provide evaluations and recommendations for stakeholders in optimizing the management of Yogyakarta's privileged funds. This study provides a mapping of the management and performance of stakeholders in the Special Region of Yogyakarta.

Keywords Privilege fund · Stakeholders · Yogyakarta special region · Good governance

1 Introduction

The Special Region of Yogyakarta is one of the regions that received a special policy in asymmetric decentralization. This policy has been in effect since the enactment of Law Number 13 of 2012 concerning the Privileges of DIY. In particular, this regulation regulates five affairs, including filling the positions of Governor and Deputy Governor, DIY regional government, cultural experiences, land affairs, and spatial planning (Sakir and Sarofah 2020).

D. Isfianadewi (✉)

Department of Management, Faculty of Business and Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

e-mail: dessy.isfianadewi@uii.ac.id

U. Priyadi · L. L. N. El Hasanah

Department of Economics, Faculty of Business and Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

© The Author(s), under exclusive license to Springer Nature Switzerland AG 2023

185

B. Alareeni and A. Hamdan (eds.), *Sustainable Finance, Digitalization and the Role of Technology*, Lecture Notes in Networks and Systems 487,

https://doi.org/10.1007/978-3-031-08084-5_14

In holding the title of Privilege, a province must fulfill several aspects as prerequisites, including the policy that can strengthen the basics of the Unitary State of the Republic of Indonesia. Accelerate the welfare of local communities, support the welfare of all Indonesian people, increase the development of social justice, and reflect the implementation of local people's sovereignty. Thus, the policy of special autonomy or the granting of privileges to a specific area will not only become a symbol or slogan and make the area a State within the State but will also be more oriented towards the welfare of the people by remaining in its corridors, from the Unitary State (Resmi et al. 2021; Arlinwibowo et al. 2021).

Efendi et al. (2017) stated that asymmetric decentralization in DIY has several benefits: reducing the central government's centrality of development planning control by delegating greater authority to the regions. Regions will have higher sensitivity problems that arise. Occurs in the areas, spurring more creative, innovative, responsive fields, increasing the accountability of bureaucrats and people's representatives, increasing the community's political, social, and economic participation, making public services more efficient and effective. And decentralization can increase national stability and unity. Each of these points can be structured as an indicator. And how they can be put into practice and evaluated. How and where lies the gap between ideal and reality.

Management of an area includes several different and situational factors. Local governments must understand the character and background of their people to determine the right policies and strategies in developing an area (Musacchio et al. 2020). Casula (2020) stated that the solution in managing a place for local governments is cooperation. The government should intensely involve the private sector and the existing community and community. Cramer (2020) analyzed the function of the transition broker in regional governance and found that the transition broker fulfills the role of system orchestration.

Iqbal and Pratiwi (2020) stated that a better education system and private sector performance would be formed with good governance. Therefore, local governments must pay attention to and develop good governance, especially in areas that receive privileged funds, such as Yogyakarta. Good governance in local government can generate economic and community empowerment (Omri and Mabrouk 2020; Pomeranz and Stedman 2020; Omri and Hadj 2020; Nguyen and Canh 2020). It requires participation from all levels of stakeholders.

This research is different from previous research, namely analyzing the role of stakeholders in the Special Region of Yogyakarta, which consists of the palace and the Pakulaman, Kaprajan (local government and district/city government), Campus, Village, and Community. This study also analyzes how the stakeholders manage and understand the Yogyakarta privilege fund. The results of this study provides a mapping of the management and performance of stakeholders in the Special Region of Yogyakarta.

2 Literature Review

2.1 *The Stakeholders of Yogyakarta Special Region*

Law number 13 of 2012, the determination of Yogyakarta as a special region within the framework of regional autonomy is included in special autonomy. The law provides for determining aspects, purpose, and authority of Yogyakarta as a special region. The objective elements of the privileges of Yogyakarta include: realizing a democratic government, realizing public welfare and peace, realizing governance and social order that guarantees unity in diversity within the framework of the Unitary State of the Republic of Indonesia—creating good governance and institutionalizing the roles and responsibilities of the Sultanate and Duchy in maintaining and preserving the culture of Yogyakarta, which is the nation's cultural heritage (Iqbal and Pratiwi 2020; Mashdurohatun et al. 2021).

Meanwhile, the authorities listed in the law include the procedures for filling out the positions, positions, duties, and authorities of the Governor and deputy governors; DIY government institutions; culture; land; and layout. In carrying out these affairs, the central government provides a special allocation fund that functions as a budget for carrying out special matters, often known to the public as the Privileges Fund (Sa'adah and Hadi 2018).

During the period of 5 years, 2013–2017, the amount of the Privileges Fund showed an increasing trend. The allocation of privileged funds in 2014 increased significantly by IDR 523,874,000 or 126.4% compared to the previous year, 2013, amounting to IDR 231,392,000. —Meanwhile, DIY Privileges Fund allocation in 2015 increased to IDR 547,450,000 —or 4.5% of the 2014 budget. Meanwhile, the allocation of privileged funds in 2016 did not increase and remained the same as 2015. Meanwhile, in 2017 the allocation of privileged funds increased to IDR 800,000,000 —or 46.13% from 2016 (Bappeda 2018).

Concerning the use of the Privileges Fund, data shows that during 2013–2017, the Privileges Fund could be well absorbed by the OPD related to 5 special matters [Culture, Spatial Planning, Land, Institutional, and Procedures]. From 2013–2015, the largest funds were absorbed by cultural affairs with the percentage of absorption respectively 91% (2013), 72% (2014), and 77% (2015). An exception occurred in 2016, where 60% of the largest funds were absorbed by Spatial Affairs, while cultural affairs absorbed the remaining by 32% and land affairs by 24%. Except for 2016, spatial planning is the second-largest absorption of funds, at 4% (2013), 24% (2014), 21% (2015), and 40% (2017).

Questioning the distribution of Privilege Fund allocations in 5 Regencies/Cities in DIY, the data shows that the absorption of the budget by Regency/Municipal OPD only took place in the 2014 budget period. In that year, the most prominent absorption of Privileges Fund was held by Kulonprogo Regency at IDR 18.863 billion, followed by Yogyakarta Municipality (IDR 18.183 billion), Gunung Kidul Regency (IDR 13.595 billion), Bantul Regency (IDR 12.800 billion), and Sleman Regency (IDR 11.950 billion). In 2015, the most prominent absorption of the Privilege Fund was

occupied by the Kulonprogo Regency of IDR 21.425 billion, followed by Gunung Kidul Regency (IDR 17.918 billion), Bantul Regency (IDR 17.578 billion), Yogyakarta Municipality (IDR 10.757 billion), and finally Sleman Regency (IDR 7.965 billion). Meanwhile, in 2016, Kulonprogo Regency occupied the top position in absorbing the Privilege Fund of IDR 12.649 billion followed in succession, Gunungkidul Regency (IDR 6.226 billion), Bantul Regency (IDR 4.853 billion), Yogyakarta Municipality (IDR 3.989 billion), and finally Sleman Regency (IDR 3.629 billion). In 2017, the top rank for absorbing the Privilege Fund was held by Gunungkidul Regency at IDR 24.883 billion and followed by Bantul Regency (IDR 15.907 billion), Kulonprogo Regency (IDR 15.043 billion), Sleman Regency (IDR 14.377 billion), and Yogyakarta Municipality (IDR 6.098 billion) (Bappeda 2018).

Concerning the distribution of Privileges Fund allocations within the OPD scope, both within the DIY Regional Government and OPD within five districts/cities. The DIY Culture Office held the top 5 positions for implementing the privilege program for five consecutive years, 2013–2017, where based on the order of year, the percentages of absorption are 55, 64, 58, 55, and 41%. In 2013, the second to fifth rank was occupied by the Education Office 14.8%, Social Service 9.6%, Regional Library & Archives Agency 5.3%, and BAPPEDA 2.9%. In 2014, the second to fifth positions were occupied by the Kulonprogo Culture & Tourism, Youth & Sports Office 5%, the Yogyakarta City Culture and Tourism Office 4.8%, the Gunungkidul Culture & Tourism Office 3.6%, and the Bantul Culture and Tourism Office 3.4%. While the second to fifth rank in each year can be observed in the following explanation.

In 2015, the second to fifth ranks were held by the Kulonprogo Regency Culture & Tourism, Youth & Sports Office 5%, Gunungkidul Culture and Tourism Office 4.26%, Bantul Culture and Tourism Office 4.18%, and lastly Dishubkominformo DIY 3.4%. Meanwhile, in 2016, the second to fifth top positions were held by the Kulonprogo Regency Culture and Tourism, Youth & Sports 7%, Tourism Office 5.9%, Sonobudoyo State Museum 5.82%, and Yogyakarta Cultural Park 3.9%. Finally, in 2017, the second to fifth-highest ranking was held by the Yogyakarta Cultural Park 16%, the Kulonprogo Public Works Service 6.1%, the Gunungkidul Regency Culture and Tourism Office 5.6%, and the Bantul Culture and Tourism Office 3.6%.

When examining the performance in the implementation of the privilege program, both within the scope of the Special Region of Yogyakarta Regional Government and Regional Government Organizations in the area of the Regency/City. The absorption of the Privilege Fund, which is juxtaposed with the number of activities over five years (2013–2017), shows an increase and improvement in performance. In five years, the number of privileged program activities was 118, 132, 200, 131, and 129. Meanwhile, the percentage of absorption of funds in a series of years was 23.58, 51.93, 87.22, 97.13, and 96.69%. From these data, we can be seen that the implementation performance shows improvement and the optimal utilization of funds. Except for 2013, 31 activities were not carried out due to the limited implementation time, only for two months.

The implementation of privilege affairs from 2013 to 2017 showed significant progress. Physical and financial performance shows the effectiveness of execution

that is getting better from year to year. Optimizing privileged funds for implementing the five privileges matters has significance for regional development targets (Prehantoro 2020).

2.2 Privilege Fund

The special autonomy law gives the provincial government the authority to make decisions in all sectors except foreign affairs, defense, monetary and fiscal policy, religion, justice, and a much higher share of revenue coming from Papua than other provinces. It stipulates that the province will receive 80% of revenues from the forestry, fisheries, and mining sectors, 70% from the oil and gas sector until 2026, and 50% after that. In addition to financial transfers from the central government received by all provinces, until 2021, Papua will receive an additional special autonomy fund [dana otus] of 2% of the total national General Allocation Fund (DAU) (Resosudarmo et al. 2014).

Privilege funds have an essential role in optimizing the region's potential and prospering the people. Badrudin and Pronosokode (2019) found that the Privilege Fund in Yogyakarta increased economic growth and improved welfare. It will undoubtedly be achieved if it is accompanied by good fund management.

Hassan et al. (2020) analyzed the management of special funds in Aceh and found that three factors contributed to the sub-optimal management of Aceh's special autonomy funds. First, regulations for the management of Aceh's special autonomy funds have not been standardized and are frequently changed, so they cannot be used as complete guidelines. Second, there is unclear authority for managing the special autonomy fund between the provincial and district/city governments, so there is no good coordination between the parties. Third, the poor management of Aceh's special autonomy funds has caused development and community empowerment not to be well-targeted. Based on the findings, we can be concluded that these three factors hinder Aceh's special autonomy funds from meeting the objectives of realizing the development and welfare of the Acehnese people.

On the other hand, in the management of special funds, the Yogyakarta local government allocates autonomy funds in activities designed and approved by the Ministry of Finance, considering that the privileges received are special allocation funds from the central government. Related to the poverty rate, which is still high in Yogyakarta, programs financed with special autonomy funds are expected to leverage poverty alleviation. However, this leverage effect has not yet succeeded in appearing in implementing the autonomy program in Yogyakarta (Harsono and Yuanjaya 2020).

Another finding by Sulistiono and Efendi (2018) states that in the concept of Good Governance, the government has not shown an attitude of transparency, accountability, and responsiveness to the community, even though the percentage of absorption and program realization is already terrific. In fact, in the field, it is not following the results. These problems include the lack of government socialization to the

public on accessing the Privilege Fund and special relationships between bureaucrats. Reports from the government. And the community in approving proposals, programs, and activities that are considered unable to prosper the community in general.

2.3 Good Governance

To achieve goals, an organization must have good governance. The United Nations Development Program (UNDP) identified nine good governance elements, including participation, the rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision. The Indonesian government in state law no. 28/1999 mentions seven governance principles: legal certainty, orderly government organizing, public concern, transparency, proportionality, professionalism, and accountability (Ambarriani et al. 2020).

Governance is the ability to work together in solving collective problems (Dang et al. 2016). There are two main tasks in governance: addressing joint issues and turning challenges into opportunities and outcomes effectively (Kießling and Pütz 2020). In government, good governance becomes very important because the government's task is to manage and ensure the community's welfare. In practice, the management of an area, both district and province to the State, involves three main actors, namely the government, the private sector, and the community (Hoppe and Miedema 2020; Ulnicane et al. 2021; Campanale et al. 2021).

In studies in various kinds of literature, it is stated that local governments demand central government to do decentralization so that each region gets special autonomy in managing its territory (Hoppe and Miedema 2020). Indonesia has long been decentralizing, even in certain areas with historical value and unique potential, earning the special nickname regions and receiving special funds, such as Yogyakarta, Aceh, and Papua.

Ishak et al. (2020) stated that the synergy between bureaucracy and politics is needed in building good governance. Several factors that can positively influence the relationship between bureaucracy and politics on good governance are authority, human resources, and recruitment system (Ishak et al. 2020). The government must prioritize professional empowerment in filling the bureaucracy and politics to reduce corruption and nepotism in an irrational recruitment system (Ishak et al. 2020).

Indonesia, born from a unique history that was limited in forming its culture, society, economy, and political system, provides a clear example of how public reform of the bureaucracy has been re-contextualized based on contextual characteristics unique to Indonesia (Gaus et al. 2017). Good governance is the main prerequisite for realizing the people's aspirations in achieving the goals and ideals of the nation and State. In this case, it is necessary to develop and implement an appropriate, transparent, and tangible accountability system so that government administration can effectively, successfully, and responsibly and free from corruption, collusion, and nepotism (Uar 2016).

In implementing good governance, the bureaucracy is faced with various problems such as the low quality of national education, poverty that is still rampant, bureaucratic morale, especially corruption that often occurs in this country, weak law enforcement in realizing a welfare state. Corruption in Indonesia is a chronic and widespread phenomenon, namely good governance, eroding the rule of law, hindering economic growth efforts, increasing social inequality, and distorting the nation's competitiveness in the global economy (Adi 2018).

3 Research Method

Determination of the sample is done by sampling technique, Clustered random sampling. The number of samples in this survey is 462 respondents with a $\pm 5\%$ margin error at the 95% confidence level. The data collection method was to select respondents who were interviewed face-to-face using a questionnaire by interviewers who had been trained. Survey quality control is the field interviewer at least a student or equivalent and training in conducting the survey.

The validity and reliability of the instrument in this study, triangulation of data sources were carried out. The core purpose of using source triangulation is to increase the credibility and reliability of the data. By triangulating data sources, researchers explore the truth of certain information through several informants. So that later the results of each informant will be mutually correct results of the informants (Fig. 1).

This study uses three primary data sources: the palace and the Pakualaman, the district and provincial governments, and the campus and related communities. From the three data, triangulation was carried out to increase the validity and reliability of the research data (Yin 2009).

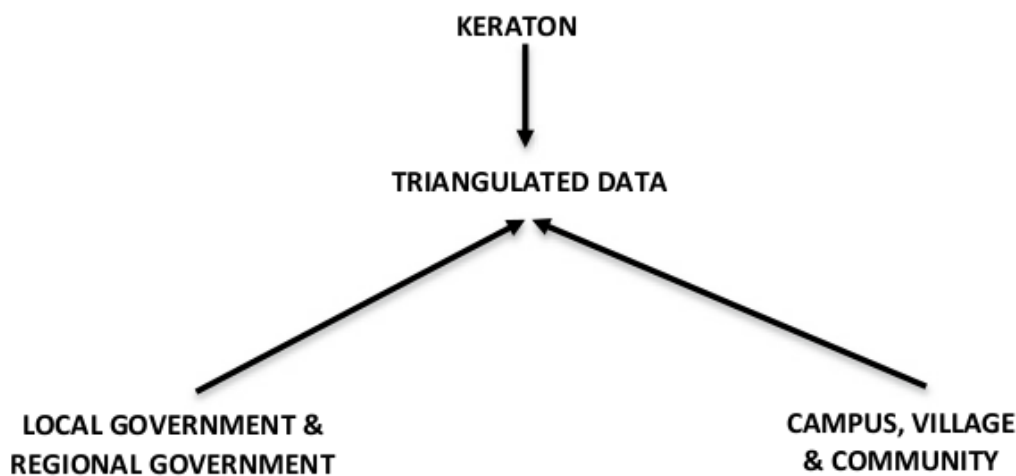


Fig. 1 Data source triangulation

4 Result and Discussion

4.1 Respondent Characteristics

Respondents in this study were 462 consisting of 30% women or 137 respondents, and 70% male respondents or 325 people. This survey obtained all-female and male respondents from 4 districts and one city in Yogyakarta. The composition of the respondents' work varies. Of the total respondents, there are 76% or a total of 349 respondents working outside of civil servants (PNS). The remaining 24% of respondents are Civil Servants at the provincial and district/city levels. Judging from the education level of the respondents, university graduates dominate. A total of 191 respondents, or 41%, are graduates from tertiary institutions (undergraduates). Respondents with the second most recent education are senior high school graduates/equivalent, with a total of 142 people or 31%. The other is that 17% or 80 respondents have graduated from master degree and doctoral degree, the last education is junior high school graduates /Equivalent by 6% or 30 respondents. In contrast, the respondents with a graduate-level of elementary school/Equivalent were 4% or 19 people. The aspect of the age of the respondents, this survey shows that the ages of the respondents are varied. The majority of respondents in this survey are Yogyakarta residents aged 51 to 60 years, with 29% of respondents. Next, they are 41–50 years old (23%), 21–30 years old (16%), 31–40 years old (15%), 61–70 years old (11%), age 10–20 years (3%), 71–80 years old (2%).

4.2 Multi Stakeholders Point of View

The privilege programs have shown their results in spatial affairs, which can be seen with the naked eye. The question is, how about cultural experiences? How does the privilege program also affect development in cultural affairs? Or how overall the privileged program has been going? In this section, we will present several multi-stakeholder voices regarding the specialization process of Yogyakarta. The next question is, does the direction of cultural policies and strategies as formulated by the local government describe all Yogyakarta stakeholders: residents, universities, artists, and culturalists, as well as other community organizations? To what extent have stakeholders in Yogyakarta responded and interpreted the direction of these policies and strategies? To what extent have the citizens' voices responded to the five years of Privilege? How do multi-stakeholder voices share their views on Yogyakarta today? What changes have been seen and felt by the residents related to implementing the Special Law of Yogyakarta? What programs are considered successful and have an impact on Yogyakarta's life? Or which programs are considered ineffective to achieve the objectives as stated in the Special Law of Yogyakarta? Listen to the voices of residents and other stakeholders in this section.

The method used to see multi-stakeholder voices is through in-depth interviews. Interviews are addressed to parties, both individuals and organizations that researchers consider concern for privileges. These parties consist of 5K elements: Keraton and Puro Pakualaman, Kaprajan [local government], Campus, Village, and Community, as well as the voices of the millennial generation. The results are obtained as follows:

The sound from the palace and puro Pakualaman judged that the five years of Privilege had gone well. There have been positive changes in the internal governance of the palace and puro Pakualaman. Several programs felt to impact the governance and life of the palace and puro Pakualaman. The infrastructure improvement, the welfare of the courtiers, and the internal activities of the palace and the puro Pakualaman. However, quite a few things need to be addressed and evaluated for their implementation. The important note is that there are not yet unified concepts interpreted together about privileges from a philosophical, conceptual, and practical level. Second, the formulation of the relationship between the palace, the Pakualaman Temple, and the local government has not been well-coordinated, so this causes the cultural development ideas of the three institutions to be not fully synergized and synchronized. Inter-institutional communication is also an important focus.

The voices of the head of the government or the state civil apparatus [ASN] in the local government and district government indicate that there has been improvement in implementing the privilege program. At the beginning of the implementation of UUKY, ASN felt that the privilege and funding program were an additional workload. Because in addition to being obliged to carry out regular programs, ASN also carries out privilege programs that are not part of their performance assessment. So it feels like a burden. At the beginning of implementing the privilege program, several ASN and OPD "avoided" allotments of receiving special program funds. However, things began to improve with the emergence of awareness that the privilege program is a mandate given by UUKY to regional governments as recipients of the mandate.

The voice of the campus seems to be a voice that is not enough to be heard in the implementation of the privilege program. The campus is not seen enough or involved in implementing the privilege program for five years running. The privilege program has not given a particular color to universities in Yogyakarta. Also, universities have not been involved in implementing the privilege program. Some of the informants even mentioned that without the privileges. The campus had made a significant contribution to the image of Yogyakarta as a student city. One of the positive aspects of the role of the campus is the establishment of knowledge production that is characteristic of Yogyakarta. Another thing in the campus spotlight is the concept of shared meaning about Privilege, both in terms of philosophy, and planning to the evaluation model used to measure its effectiveness. Another highlight is that the campus's non-involvement in privileges can also be seen in the model of introducing the privileges and culture of Yogyakarta, which impacts the behavioral patterns of the academic community in the Yogyakarta community.

Another thing related to cultural heritage, the role of Privilege, looks quite significant. From the voices of artists and culturalists, the existence of privileges, customs,

and traditions is becoming increasingly attractive. Before the privilege fund, communities did simple art, but with the stimulus from the privilege fund, it became more lively, which was previously unthinkable, became available and stimulated. Once, the local government still prioritized cultural heritage objects; after receiving special funds, the government helped and cooperated with cultural groups to maintain cultural heritage.

However, it is also heard loudly that privileged programs are still focused on wasteful programs, programs that do not provide direct feedback for cultural development in general for Yogyakarta. The number of festivals still applies to artistic activities enjoyed by “that’s all” artists. On the other hand, this resulted in fragmentation between artists “who received privileged funds,” and artists who did not/have not received privileged funds.

In general, the specialty of Yogyakarta has not touched the pattern of systematic artistic development. There are not many arts centers and cultural centers in various areas of Yogyakarta. There has not been a frequent emergence of cultural centers in the Yogyakarta area. Privileges have not been able to grow and systematize cultural ideas, artistic ideas into knowledge production and implementation. From a cultural point of view, the tangible and intangible have not been fully explored. The local government has not seen the potential of Yogyakarta’s cultural wealth, both tangible and intangible, as capital for complete and systematic cultural development. The informants in this study also suggested reducing programs that “spend” money quickly and replaced with programs to empower artists and culturalists that impact the welfare of its citizens. Privilege must transform culture, not only art but also how humans build a civilization for the glory of their nation.

From the community and citizen perspective, there are aspects of participation in preparing privilege programs that do not involve citizens enough. The informant also assessed that most programs are still catch-up. So, that programs that are useful for the benefit of many citizens in improving welfare have not been appropriately accommodated and have not answered the real needs of the people of Yogyakarta, both in terms of welfare, sense of security, health, and poverty reduction. Another aspect highlighted by the community voice was the socialization for residents to easily access privileged programs. However, it is also recognized that the Privilege has encouraged residents to develop a love for Yogyakarta.

From the millennial generation, there are faint voices that Privilege only belongs to parents. The young millennial generation who are familiar with technology has not been involved enough to fill the privileges from the perspective of millennial youth. Privilege programs are not found in social media networks. The young generation can reach no promotion of privilege program works through social media: Facebook, Instagram, Twitter, and others. It creates the impression that Privileges are only consumed by the elderly. The elites should only consider the privileges in the DIY government. So that millennials don’t see what Yogyakarta’s privileged programs are a concern. Millennials also see that the privileges of Yogyakarta are not yet grounded, still at the level of concepts that are not easily understood by the public, including the millennial generation. This kind of assessment also comes out of the narrative of cultural activists fronted by millennial youths.

4.3 Best Practices and Worst Practices

The journey of the Privilege Program in the Special Region of Yogyakarta for the last five years has been able to produce various arts and cultural activities in the community. The programs that have been implemented for five years aim to strengthen the identity and cultural products in DIY as the foundation of the Privilege itself. In addition, the programs that have been implemented also have the vision to open up new opportunities for improving and equitable distribution of the welfare of DIY residents (Table 1).

Based on the findings in the field, the implementation of the special program of DIY gave some excellent results to be further maintained and developed in the future—the Distinguished Program's mission to strengthen cultural identity results from joint creation between layers of society. For example, the activity of providing gamelan musical instruments at State High School 1 Pakem. Other art groups can also use the assistance of gamelan instruments around the State High School 1 Pakem school area in turns. Art as part of culture is the result of human work together. Therefore the aid of art tools should also be used jointly by every party who wants to preserve culture.

The example above provides an essential lesson that culture is common property in that culture is developed by humans as creators collectively for peace and the benefit of living together. This is demonstrated by the Bersik Kali activity in Bejiharjo Village, Gunung Kidul. Where is the difference between religious teachings and traditional cultural practices? It can find a way out by looking for values that can unite and give each other a space of articulation for both. In this way, culture opens a social space that can connect every human being despite having different understanding backgrounds.

Likewise, culture can unite the differences that arise from formal regulations, as shown by Panggunharjo Village, by incorporating the philosophical values of Jogja Culture in building BumDesa. Panggunharjo Village can combine two laws that are always considered contradictory, namely the Privileges Law and the Village Law. The concept of culture as a collective human creation can mix several things balanced. Local people at the village level have the confidence to experiment, create cultural development, and create tourism products. The existence of a legal/regulatory framework that ensures sustainability and supports this is the key to the development of the local economy of Jogja in the future.

Another suitable key is that culture can also provide creative space for everyone regardless of age or age. Pride of identity as a citizen of a special Jogja raises the imagination to preserve and develop cultural potentials that have tended to be forgotten. The folklore writing activity initiated by the Cultural Council of Gunung Kidul Regency was filled mainly by cultural activists of the older generation. Meanwhile, the younger generation created the Jogja Film Maker Association, which aims to create an even distribution of cultural funds for young people who need to develop in film.

Table 1 Best practices and worst practices

Stakeholders	Best practices	Worst practices
Keraton and Puro Pakualaman	Improvement of infrastructure, the welfare of courtiers, increased internal activities of the palace and puro Pakualaman	There is no unified concept with a shared meaning of Privilege, both from a philosophical, conceptual, and practical level The formulation of the relationship among the palace, the puro Pakualaman, and the local government has not been well-coordinated. So this has led to the ideas of cultural development The institution is not yet fully synergized and synchronized. Communication between institutions is also an important highlight
Kaprajan or state civil apparatus [ASN] in local government and district governments	Improved progress in privilege program implementation processes	Privilege programs and funds are additional workloads. Because in addition to being obliged to carry out regular programs, ASN also carries out privilege programs that are not part of their performance assessment
University	The establishment of knowledge production that is characteristic of Yogyakarta's characteristics	The privilege program has not given a particular color to universities in Yogyakarta
Community and citizens	Community traditions become alive and active, and cultural heritage is increasingly protected	The privilege program is still focused on wasteful programs, programs that do not provide direct feedback for cultural development in general for Yogyakarta
Millennial generation	The Privilege of providing creative space for the millennial generation in the cultural aspect	The young millennial generation who are familiar with technology has not been involved enough to fill the privileges from the perspective of the millennial youth The Privilege of Yogyakarta is not yet grounded, and it is still at the level of concepts that are not easily understood by the public, including the millennial generation

Likewise, based on the results found in the field, each program activity carried out for the past five years has also produced valuable lessons for several improvements in the future. Namely, to make more efforts even to distribute cultural funds for the younger generation, exemplified by the Jogja Film Maker Association. Culture needs regeneration in the emergence of new young art figures to continue the baton from the older groups. The practice of the Privilege Program implemented in the last five years seems lacking in terms of encouraging the emergence of prominent artists from the younger generation. However, it must also be noted that, in general, youth activists in DIY are trying to take the momentum in this Privilege era by strengthening the activities of art and tourism in their respective villages. They continue to find a balance between the threat of erosion of local culture, the commercialization of tourism, and the preservation of the values of their respective local wisdom. The future of culture lies in the younger generation, namely humans as cultural actors. Seeing culture from the actor's point of view presents a challenge to balance various aspects of the world of culture, such as identity, economy, politics, and so on.

The clash between the two things above has also created a follow-up effect that threatens the peace of DIY residents, for example, in the form of a thickening of particular identities that threatens pluralism. One of the specialties of DIY is built on the foundation of the diversity of its layers of society. However, this thickening of identity provides a step back for the struggle for values—The value of Privilege itself. An example of this can be seen in excluding specific religions in student boarding houses. The Privilege of Jogja has succeeded in getting support, not because of chauvinistic sentiments, but rather because the community refuses to be like other regions due to local democratic practices, which often lead to social unrest. The specialty of Jogja should provide an example to the other areas on how to have a healthy democracy without the need to exclude certain community entities.

The anxiety is felt for the residents' peace. It also comes from the lack of guaranteed regulations regarding the Land Perda. The regional government must answer people's concerns about losing access to the use of SG/PAG land by providing solid legal guarantees regarding aspects of the use of these lands. At the beginning of 2017, the Regional Government had issued a Perda on Land, hoping that it would unravel the source of land conflicts in Yogyakarta. However, some critical notes regarding the Perda are that no balanced regulation will guarantee sustainable access to SG PAG land in the future. Providing guarantees to the people of Jogja who have used the land for several generations is very important in the form of regulations that the people must address the government immediately.

One other thing is until now; there is still not a common understanding of how the best mechanism for transparency of the Privilege Fund is for the community. It has become a concern among the community, but it has not found an estuary for the answer. This study found some of the problems mentioned above based on the results in the field. This study should note that no Privilege Program has been implemented to anticipate some of these problems. For this reason, it is necessary to pay attention in the future to how the Privilege Program also has the vision to answer these problems.

5 Conclusion and Implication

In general, the specialty of Yogyakarta has not touched the pattern of systematic artistic development, and there are not many arts centers and cultural centers in various areas of Yogyakarta. There has not been a periodic emergence of cultural centers in the Yogyakarta area. Privileges have not grown and systematize cultural and artistic ideas into knowledge production and implementation. From a cultural point of view, the tangible and intangible have not been fully explored. The local government has not seen the potential of Yogyakarta's cultural wealth, both tangible and intangible, as capital for complete and systematic cultural development. The informants in this study also suggested reducing programs that "spend" money quickly and replaced with programs to empower artists and culturalists that impact the welfare of its citizens. Privilege must transform culture, not only art but also how humans build a civilization for the glory of their nation.

Culture requires regeneration in the emergence of new young art figures to continue the baton from the older groups. The practice of the Privilege Program implemented in the last five years seems lacking in terms of encouraging the emergence of prominent artists from the younger generation. However, it must also be noted that, in general, youth activists in DIY are trying to take the momentum in this Privilege era by strengthening the activities of art and tourism in their respective villages. The clash between the two things above has also created a follow-up effect that threatens the peace of DIY residents. One of the privileges of DIY is built on the foundation of the diversity of the layers of society, for example, in the form of thickening of particular identities that threatens pluralism. However, this thickening of identity provides a step back for the struggle for the values of the Privilege itself.

Acknowledgements The authors gratefully acknowledge the financial support from the Kementerian Riset-Badan Riset Nasional, Republic of Indonesia via Hibah Riset Terapan, under contract [006/DirDPPM/70/DPPM/PDUPT KEMDIKBUDRISTEK/VII/2021](https://doi.org/10.24127/006/DirDPPM/70/DPPM/PDUPT_KEMDIKBUDRISTEK/VII/2021).

References

- Adi, Y.: Bureaucratic reform to the improvement of public services challenges for Indonesia. *J. Ilmu Adm. Publik* **6**(1), 15–29 (2018)
- Ambarriani, A.S., Sunarni, C.W., Budiharta, P.: Implementation of good governance in Indonesia's village fund program (program Dana Desa) to accelerate community welfare: a case study in Sleman, Daerah Istimewa Yogyakarta Province. *Int. J. Innov. Manag. Technol.* **11**(4) (2020)
- Arlinwibowo, J., Retnawati, H., Kartowagiran, B., Mustaqim, Y.: Inclusion schools in the Daerah Istimewa Yogyakarta Province, Indonesia: regulations, facilities, and aspirations of teachers. *Int. J. Early Childhood Spec. Educ. (INT-JECSE)*, **13**(1) 09–19 (2021)
- Badrudin, R., Pronosokodewo, B.G.: The effects of privilege funds on public welfare and poverty in special district of Yogyakarta. *Best Pract.: Synchronizing Corp. Cult. Spirit Innov. Sustain. Good Govern.* **8** (2019)

- Bappeda DIY: Rencana Pembangunan Jangka Menengah Daerah Daerah. Istimewa Yogyakarta 2013–2017. Bappeda DIY, Yogyakarta (2018)
- Campanale, C., Mauro, S.G., Sancino, A.: Managing co-production and enhancing good governance principles: insights from two case studies. *J. Manag. Govern.* **25**(1) (2021)
- Casula, M.: A contextual explanation of regional governance in Europe: insights from inter-municipal cooperation. *Public Manag. Rev.* **22**(12), 1819–1851 (2020)
- Cramer, J.M.: The function of transition brokers in the regional governance of implementing circular economy—a comparative case study of six Dutch regions. *Sustainability* **12**(12), 5015 (2020)
- Dang, T.K.P., Visseren-Hamakers, I.J., Arts, B.: A framework for assessing governance capacity: an illustration from Vietnam's forestry reforms. *Environ. Plann. C. Gov. Policy* **34**(6), 1154–1174 (2016)
- Efendi, D., Sanahdi, R., Putra, A.A.: Big budget, low impact: an alternative evaluation on benefit and impact of special fund in Di Yogyakarta, 2013–2015. *2nd J. Govern. Polit.* 263 (2017)
- Gaus, N., Sultan, S., Basri, M.: State bureaucracy in Indonesia and its reforms: an overview. *International Journal of Public Administration.* **40**(8), 658–669 (2017)
- Harsono, D., Yuanjaya, P.: Special autonomy and poverty in special region of Yogyakarta. In: *The Proceedings of the 4th International Conference of Social Science and Education, ICSSSED* (2020)
- Hasan, E., Dahlawi, Ubaidullah, Nofriadi, Helmi, Sari, N.: The optimization management of special autonomy funds for acehnese people welfare. *Int. J. Criminol. Sociol.* **9**, 782–789 (2020)
- Hoppe, T., Miedema, M.: A governance approach to regional energy transition: meaning, conceptualization, and practice. *Sustainability* **12**(3), 915 (2020)
- Iqbal, M., Pratiwi, V.P.: Land management in Yogyakarta special region. *J. Govern. (kajian Manajemen Pemerintahan Dan Otonomi Daerah)* **5**(2), 89–105 (2020)
- Ishak, N., Hasibuan, R.R., Arbani, T.S.: Bureaucratic and political collaboration towards a good governance system. *Bestuur* **8**(1), 19–26 (2020)
- Kiessling, N., Pütz, M.: Assessing the regional governance capacities of spatial planning: the case of the canton of Zurich. *Reg. Stud. Reg. Sci.* **7**(1), 183–205 (2020)
- Mashdurohatun, A., Ridlo, A., Gunarto: Supervision of the regional people's representative assembly (DPRD) special region of Yogyakarta on justice-based privileges funds. *Int. J. Bus. Econ. Law* **24**(4), 92–98 (2021)
- Musacchio, A., Re, V., Mas-Pla, J., Sacchi, E.: EU nitrates directive, from theory to practice: environmental effectiveness and influence of regional governance on its performance. *Ambio* **49**(2), 504–516 (2020)
- Nguyen, B., Canh, N.P.: The effects of regional governance, education, and in-migration on business performance. *Kyklos* **73**(2), 291–319 (2020)
- Nugroho, D., Mashdurohatun, A.: The governance of sultan ground land position and Pakualaman ground in the framework of national law and the special law of Yogyakarta special region in achieving justice. *Int. J. Bus. Econ. Law* **24**(2), 101–108 (2021)
- Omri, A., Hadj, T.B.: Foreign investment and air pollution: do good governance and technological innovation matter? *Environ. Res.* **185**, 109469 (2020)
- Omri, A., Mabrouk, N.B.: Good governance for sustainable development goals: getting ahead of the pack or falling behind? *Environ. Impact Assess. Rev.* **83**, 106388 (2020)
- Pomeranz, E.F., Stedman, R.C.: Measuring good governance: piloting an instrument for evaluating good governance principles. *J. Environ. Plann. Policy Manage.* **22**(3), 428–440 (2020)
- Prehantoro, P.: Special region of Yogyakarta in the perspective of asymmetric de-centralization reviewed from the law number 13 year 2012. *Int. J. Multicult. Multireligious Underst.* **7**(8), 451–458 (2020)
- Resmi, S., Pahlevi, R.W., Sayekti, F.: Implementation of financial report and taxation training: performance of MSMEs in special regions Yogyakarta. *J. Siasat Bisnis* **25**(1), 57–68 (2021)
- Resosudarmo, B.P., Mollet, J.A., Raya, U.R., Kaiwai, H.: Development in Papua after special autonomy. In: *Regional dynamics in a decentralized Indonesia*, pp. 433–459. ISEAS Publishing (2014)

- Sa'adah, N., Hadi, C.: Work value of Yogyakarta royal servant palace towards post Yogyakarta privilege law. *Acad. Res. Int.* **9**(2), 95–102 (2018)
- Sakir, S., Sarofah, R.: Accountability Model for utilization of privilege funds special region of Yogyakarta 2013–2017. *ARISTO* **8**(2), 328–342 (2020)
- Sulistiono, B., Efendi, D.: Evaluation of the use of privileged funds of Yogyakarta on cultural sector in Sleman 2016. In: *Forum Ilmu Sosial*, vol. 45, no. 2, pp. 87–93 (2018)
- Uar, A.: Pengaruh pelayanan prinsip-prinsip good governance terhadap kinerja pelayanan publik pada badan pertanahan nasional kota ambon. *Otoritas: J. Ilmu Pemerintahan* **6**(1), 1–11 (2016).
- Ulnicane, I., Eke, D.O., Knight, W., Ogoh, G., Stahl, B.C.: Good governance as a response to discontents? Déjà vu, or lessons for AI from other emerging technologies. *Interdisc. Sci. Rev.* **46**(1–2), 71–93 (2021)
- Yin, R.K.: *Case Study Research: Design and Methods-Applied Social Research Methods Series*. Sage, London (2009)

Stakeholders of Yogyakarta Special Region and the Way They Manage Privilege Fund

ORIGINALITY REPORT

10%

SIMILARITY INDEX

10%

INTERNET SOURCES

3%

PUBLICATIONS

5%

STUDENT PAPERS

MATCH ALL SOURCES (ONLY SELECTED SOURCE PRINTED)

7%

★ gbmjournal.com

Internet Source

Exclude quotes On

Exclude bibliography On

Exclude matches < 1%