

# Analysis of Yogyakarta Special Fund on Community Welfare Case Study of Gunungkidul Regency

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## Abstract:

Special Fund (Danais) is a special source of funding intended for development and development in the Special Region of Yogyakarta. This study aims to determine the effect of the Yogyakarta Special Fund on the Welfare of the People of Gunungkidul in 2023. This privilege fund is given to DIY as part of the privileges stipulated in the Constitution of the Republic of Indonesia Year 1945 Article 18B Paragraph 2. The state of art in this study is to determine the benefits and effects of development activities related to special funds so that an in-depth study is needed so that changes in community welfare in Gunungkidul Regency can be known. The problem in this study is the effect of the Yogyakarta special fund on the welfare of the people in Gunungkidul Regency and its impact before and after receiving the special fund. Data used primary data through survey results and literature reviews. Mmethod used Specialty Program Effectiveness Analysis. The results of this study value the effectiveness of IKM 81,968 which shows a high level of satisfaction. Meanwhile, in other tests, in general, they felt the positive impact of implementing good programs for community groups. Meanwhile, based on the results of different tests, the four fields tend to experience an increase in welfare after getting special funds in Gunungkidul Regency.

**Keywords:** Special Fund; Welfare; Community; Gunungkidul.

## 1. Introduction

### 1.1 Background Research

DIY is a provincial region that has privileges in the administration of government affairs within the framework of the Unitary State of the Republic of Indonesia. As explained in Article 18B paragraph (2) of the Constitution of the Republic of Indonesia Year 1945 stipulates that DIY will receive this privilege fund as part of a special right. In accordance with Article 7 of UUK Number 13 of 2012, the DIY Privilege Fund is allocated by the central government to finance five (five) DIY privilege affairs authorities: Procedures for filling positions, status, duties, and authorities of the Governor and Vice Governor, DIY Government Institutions, Culture, Land and Spatial Planning.

Gunungkidul Regency continues to strive for the realization of community welfare through development in all fields, development by carrying out programs and activities according to its authority by optimally utilizing all the resources it has. Judging from welfare indicators, Gunungkidul Regency is still lagging other regions in the Special Region of Yogyakarta. For this reason, maximum efforts are needed in improving community welfare. One of the steps is through regional development planning related to Yogyakarta's special affairs, whose source of funds comes from the Special Fund (Danais). In addition to the regulations mentioned, DIY Governor Regulation Number 13 of 2022 also plays a role in supporting the Gunungkidul Regency Government in carrying out development planning. The regulation regulates the duties and authorities of the Regency / City in special matters, such as culture, land, spatial planning, and institutions. Overall, DIY Governor Regulation Number 13 of 2022 aims to support the regulation of authority in Special affairs, which will help achieve the goal of "realizing public welfare and tranquility". In this study using primary data processed directly by researchers and processing data using the method of Effectiveness Analysis and Difference Test of the Special Fund Program, by assessing the amount of effectiveness of the special fund to see the welfare of the people of Gunungkidul Regency.

## **2. Theoretical Framework**

### **2.1 Privilege Fund**

The DIY Special Fund is a fund obtained from the State Budget (APBN) allocated to fund special authorities and is part of the transfer fund to regional and village funds. The DIY Privilege Fund is allocated in accordance with the mandate of Article 42 of Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta. The state expects that each region, including the DIY Provinsu, will not rely on the balance fund to meet the needs of regional spending. Regions are expected to have financial independence so the level is too dependent on the central government. (Sugiyanto Musfirati, 2021)

This special fund will be used to finance programs and activities in accordance with the field of privilege, namely procedures for filling positions, positions, duties, and authorities of the Governor and Vice Governor; DIY Local Government institutions; culture; Land; and layout. (Ramadhani et al., 2024). Some of DIY's special authorities are:

#### **1. Rules and procedures for the office of Governor & Vice Governor.**

The rules and methods of serving governor & deputy governor have a purpose so that in matters of office of governor and deputy governor DIY has a strong and clear legal basis. Then there is a rule that those who will serve as governors of DIY must have the title Sultan Hamengku Buwono, then those who will serve as deputy governors must have the title of Adipati Paku Alam.

#### **2. DIY Government Institutions.**

Law Article 23 No. 1 of 2013 contains the authority of DIY privileges, related to DIY government institutions. To achieve effective, transparent, and participatory governance, perdais (special regional regulations) related to the institutional structure of DIY were formed. In addition, this law also aims to make DIY government institutions able to provide optimal services to the DIY community.

#### **3. Cultural affairs.**

The Special Region of Yogyakarta has a variety of cultures that are still sustainable today. The richness of DIY culture & tradition is a plus because it can be an attraction for foreign and domestic tourists. To maintain the preservation of DIY culture, art, norms, and customs, DIY cultural authority was created. This cultural authority is in the form of conservation, development, and cultural utilization.

#### **4. Land.**

DIY land authority is concentrated on land management in the palace & kadipaten (palace environment). Everything that deals with the land system of the palace and kadipataten must lead to the land law of the palace. This authority also aims to arrange the land system of the palace neatly, orderly, and systematically.

#### **5. Layout**

The purpose of spatial planning authority is to realize better performance & capacity of the DIY government in carrying out DIY spatial planning, realizing activities related to DIY privileges, creating orderly spatial administration, socializing perpu to spatial planning leaders, realizing coordination of spatial planning implementation (Sekar Arum et al., 2021). The way a DIY privilege fund works consists of several orderly steps. Here are the steps that comprise in how DIY privilege funds work:

1. Data Collection, where before being implemented, DIY privilege funds require the most complete and accurate data. This data is used to determine the priority of using DIY privilege funds, as well as to assess the effectiveness of the use of these funds. The data needed include demographic, economic, welfare, and community needs.
2. Arrangement and Management where after the data is collected, the DIY privilege fund is regulated and managed by a party appointed by the Regional Government. This party is responsible for the use of DIY privilege funds, as well as administering special powers that are not included in the authority specified in the Local Government Law.

3. Use of Funds where DIY privilege funds are used to fund special powers that are not included in the authority specified in the Local Government Law. This fund is also used for financial management and regional autonomy, as well as to support the development and welfare of the DIY community.
4. Supervision and Notification where the DIY privilege fund manager must supervise the use of these funds. If there is fraud or lack of use of funds, the manager will warn the party who uses the funds.
5. Testing and evaluation after the use of DIY privilege funds, these funds should be tested and evaluated to assess the extent of effectiveness in the use of these funds. This data will be used to determine priorities for the use of DIY privilege funds in the future.
6. Development and observation where the management of the DIY privilege fund must also develop and observe special authorities that are not included in the authority specified in the Local Government Law. This is done to increase the effectiveness of the use of DIY privilege funds.

## 2.2 Social Assistance Theory

Social Assistance Theory is a theory that regulates the provision of assistance to individuals, families, groups, and communities who experience situations of lack or the possibility of social risk. This social assistance can be in the form of money, goods, or services and is received from the Central or Regional Government. Social Assistance Theory has several important foundations, such as:

1. The function of social protection and justice is the function of social protection and justice contained in Number 17 of 2003.
2. Welfare where social assistance aims to improve the level of community welfare.
3. Integrated welfare data where the government uses integrated welfare data to identify people who need social assistance.
4. Social safety network policy where the government has realized various social safety net policies, such as the Family Hope Program (BPNT).
5. Social welfare aims to allocate social assistance *directly* or *indirectly* in the mechanism of development and development of social structures and resources in community life.

The theoretical basis of social assistance also addresses the provision of non-binding and non-mandatory assistance and must be used in accordance with approved proposals.

## 2.3 Poverty Theory

Poverty Theory is a theory that regulates the conditions of economic incompetence that occur in individuals, families, groups, and communities. Poverty is defined as the condition of inability to meet the average standard of living of people in an area. Poverty theory explains that poverty occurs due to various factors, such as low-income ability, lack of access to facilities such as health and education, underdevelopment, and lack of capital.

Poverty theory also addresses the influence of other factors on poverty, such as market imperfections, underdevelopment, lack of capital, low productivity, and low income. This theory can be the basis for developing effective development policies to address the problem of poverty.

## 2.4 Community Wellbeing

Social Welfare Theory is a theory that regulates the welfare of a society. Social welfare includes the health, economic state, happiness, and quality of life of the people. This theory contains seven characteristics in social welfare, namely:

1. Stable economic demands
2. Decent work demands
3. Stable family claims
4. Health insurance demands
5. Education guarantee claim
6. Claims of opportunity in society

## 7. Demands of cultural or recreational opportunities.

Social welfare is also defined as the well-being condition of a society, which includes physical, spiritual, and social conditions. This theory is the basis for the government in achieving the goals of public welfare, which is referred to as the idea of a welfare state.

### 2.5 The Role and Effect of Special Funds on Public Welfare

Programs in the four special affairs produce positive impacts. In cultural affairs, people increasingly contribute to cultural performances. In spatial affairs, there are many planning documents produced, as well as infrastructure development carried out. In land affairs, more and more sultanate and duchy lands were registered and utilized. In institutional affairs, the performance of government agencies has improved. In general, the community feels a positive impact from the implementation of special programs. Art groups, MSME actors, and the public benefit from cultural performances. The construction of JJLS and Jalan Tawang-Ngalang, as well as the provision of school buses make accessibility increase. Village cash land used for agriculture in Kalurahan Sidoharjo, Tepus can provide additional income for beneficiary families. Also, public services are improving due to the implementation of government culture.

People from all walks of life benefit from cultural programs. Based on in-depth interviews in the neighborhoods, the benefits felt by the community include increasing public awareness about culture. This is shown by the increasing number of art groups and cultural performances. Cultural performance events themselves can improve the economy of the community. Cultural performances can provide opportunities for MSME actors. In addition, lodging managers and tour service providers also benefit from cultural programs. The impact felt by the community related to spatial affairs is indirect. Regional planning is an activity at the policy level, so it does not directly impact the community. Development carried out in the context of implementing spatial plans can have an impact on the community, but in the long term. The construction of JJLS and Jalan Tawang-Ngalang has a considerable impact on the living conditions of the community. Not much has changed to the level of welfare, but the construction of the road can be a trigger for increased economic activity in the areas it passes.

The impact felt by the community related to land affairs is indirect. The activities of registering sultanate and duchy lands have an impact on the better legal clarity of the lands of residents around the sultanate / duchy lands recorded. This can prevent horizontal conflicts related to land boundary struggles. In addition, there is a village cash land utilization program that can be felt by the beneficiary families (KPM). With this program, KPM can cultivate land independently and get land products to be utilized. The impact felt by the community related to institutional affairs is indirect. Programs in institutional affairs are aimed at government institutions to improve their performance. With this increase in performance, services to the community can also increase. It becomes easy for people to get good services, according to their needs. Improving the quality of the performance of this institution has been carried out at the village level. It can be seen from the socialization and training on government culture carried out in many neighborhoods.

## 3. Method

### 3.1 Effectiveness Analysis

The method used is the Effectiveness Analysis of the Privilege Program. The Effectiveness Analysis will assess the effectiveness of the special fund for the welfare of the people of Gunungkidul Regency. In this study, effectiveness measurement uses the Community Satisfaction Index (IKM) formula. SMIs are calculated based on elements and indicators related to the use of privilege funds. These elements and indicators are then formulated into the form of questionnaires. There are four elements and indicators used in this study to measure effectiveness, namely planning, implementation, results, and program impact.

These four elements in this study are used as a benchmark for the effectiveness of the implementation of the DIY Danais program. To calculate the effectiveness of this study using the community satisfaction index formula. The communities referred to in this study are people who receive Danais directly, related agencies (cultural, land, spatial planning, and institutional offices). The community satisfaction index is obtained through the results of questionnaires submitted to the community and cultural actors. The Effectiveness calculation based on the IKM is shown below:

- Value per parameter = number of scores per parameter/ number of parameters = Number of scores per parameter/40

•Parameter index = value per parameter/number of parameters = Value per parameter / 40  
IKM Value = Number of Parameter Indices x 25

### 3.2 Difference Test Analysis

The T-test can be used to see the effect of a treatment. For example, if there is a program treatment applied, by looking at whether there is a significant difference before and after the treatment, and if there is a significant difference between before and after treatment, it can be concluded that the program has a significant effect.

**The formula of the t-test is:**

$$t = \frac{|M_x - M_y|}{SD_{bm}}$$

t = price of the t-test to be searched

M<sub>x</sub> = mean price (calculated average) of sample I

M<sub>y</sub> = mean price (calculated average) of sample II

SD<sub>bm</sub> = standard deviation of mean difference

While the difference test analysis is used in observing differences between two or more groups. The results of the independent test sample t-test can be interpreted by looking at the value of t-count and t-table. If the value of t-count < t-table then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected, which means there is an average difference between the two groups. Whereas, if the value of t-count > t-table then H<sub>0</sub> is rejected, and H<sub>a</sub> is accepted which means there is an average difference between the two groups.

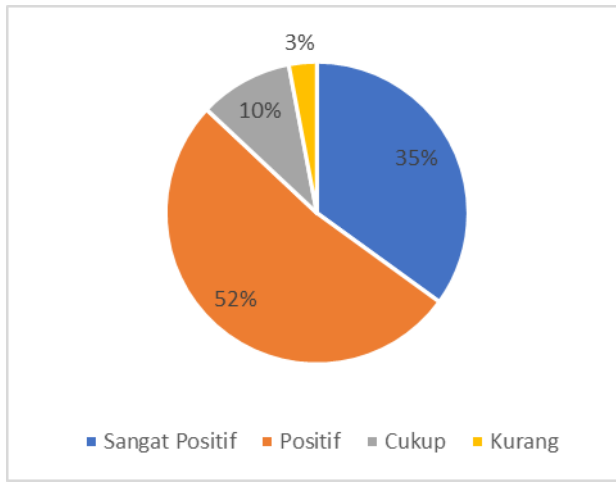
## 4. Results And Discussion

There are four elements and indicators used in this study to measure effectiveness, namely planning, implementation, results, and impact of the program. The four elements are used as a benchmark for the effectiveness of the implementation of the DIY privilege fund program. To calculate the effectiveness of this study using the Community Satisfaction Index (IKM) formula.

### 4.1. Effectiveness Analysis Based on SMIs

The effectiveness value of IKM 81.96875 (effective) for the distribution of Special Funds in the Special Region of Yogyakarta (DIY) shows a high level of satisfaction. This shows that most communities are satisfied with the way the funds are being channeled and used. This value is close to the average IKM value of the Yogyakarta Special Region Government in 2019, which is 82.69 which is categorized as Good. The results of the effectiveness test questionnaire are shown in the following diagrams. Based on the picture shown, most respondents answered with "satisfied" and "enough" answers. This causes the calculation of the community satisfaction index to be in the "effective" class. That is, the program has run well although there are still aspects that can be improved.

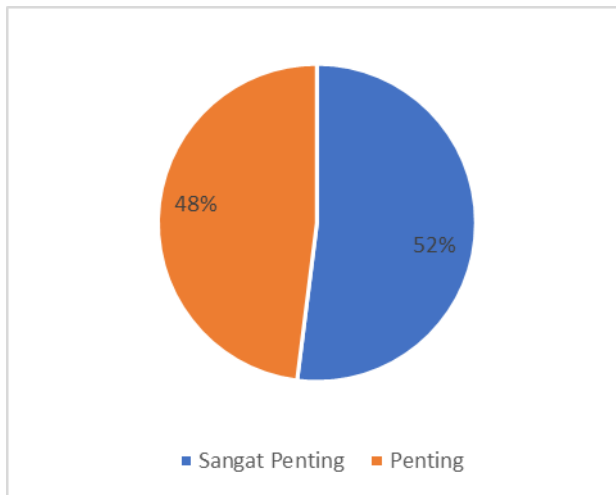
However, keep in mind that SMIs are subjective measures that can be influenced by various factors and individual perceptions. Therefore, although the value of these SMIs shows a high level of satisfaction, there is still room for improvement. For example, there may be other aspects of the distribution and use of funds that may need to be improved to achieve more optimal satisfaction. On the perception of the community in Gunungkidul, the impact of funds on most of the community, 52% chose positive and only 3% chose less.



Source: Research Processed Data, 2023

**Figure 1. Perception of Danais' Impact on Society**

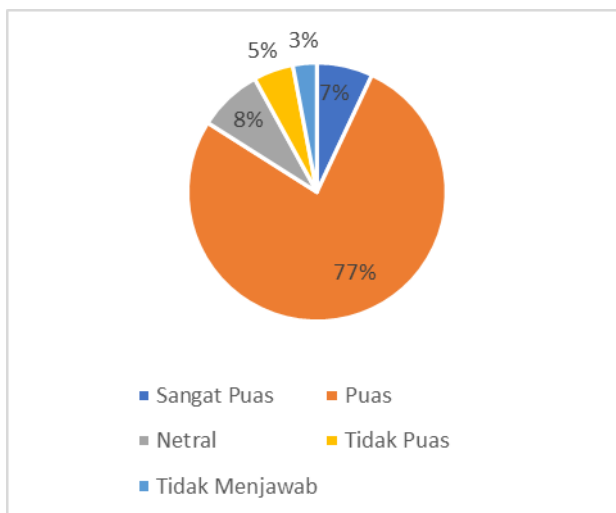
Regarding public perception of the efficiency of using special funds in regional development in Gunungkidul, it shows that 52% of the community considers it very important, while 48% consider it important.



Source: Research Processed Data, 2023

**Figure 2. Perception of the Efficiency of Using Danais in Regional Development**

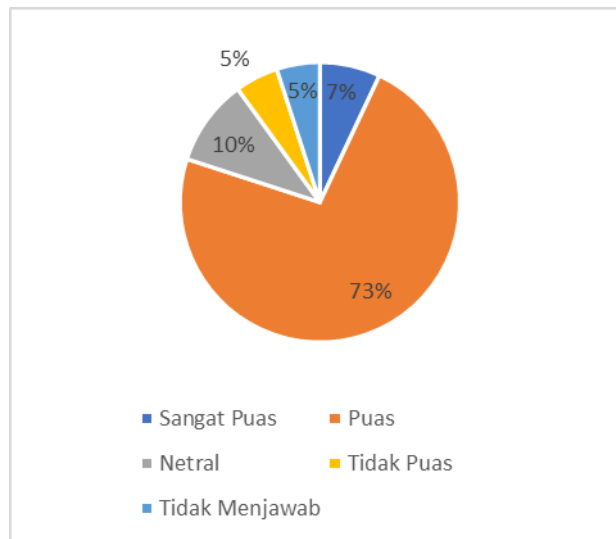
Public perception regarding the implementation of the Danais Program in regional development in Gunungkidul 77% considered satisfied, 8% neutral, 7% very satisfied, 5% dissatisfied, and 3% did not answer.



Source: Data Processed by Researchers, 2023

**Figure 3. Perception of Danais Program Implementation**

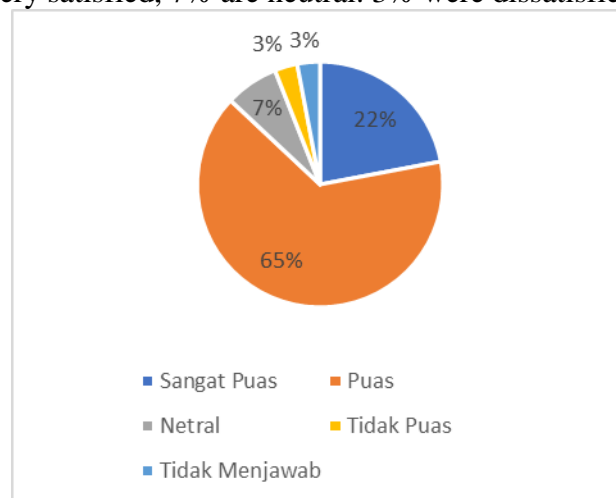
Public perception regarding the results of the Danais Program in regional development in Gunungkidul 73% of people were satisfied, 10% were satisfied, 7% were very satisfied, 5% were dissatisfied, and 5% did not answer.



Source: Data Processed by Researchers, 2023

**Figure 4. Perception of Danais Program Results**

Public perception regarding the Impact of the Danais Program on regional welfare in Gunungkidul 65% of people are satisfied, 22% are very satisfied, 7% are neutral. 3% were dissatisfied, and 3% did not answer.



Source: Data Processed by Researchers, 2023

**Figure 5. Perception of the Impact of the Danais Program on Welfare**

The perception of the implementation of Danais is dominated by the level of "satisfaction". Similarly, the perception of the results of the implementation of the Danais program. According to the community, the impact of the Danais program on well-being is dominated by the level of "satisfaction".

#### 4.1.1 Cultural Affairs

The implementation of cultural affairs programs has been running effectively. This is evidenced by the results of interviews which state that it has become routine in conducting socialization related to special funds. In regulating the implementation of special funds, the local government makes efforts by visiting directly the cultural performances held. In addition, routinely conduct inspections. The receipt of funds also makes regular activity reports for accountability to both kapanewon and kalurahan. The involvement of artists and culturalists based on interviews with cultural councils is the key to the success of the special fund program in Gunungkidul district. However, there were obstacles found such as confusion among district employees in preparing budget reports.

#### **4.1.2 Spatial Affairs**

Spatial planning is a plan in rearranging spatial systems that have been abandoned or that still need to be repaired (Iqbal et al., 2020). Spatial affairs programs are grouped into management and utilization of strategic spatial unit areas. Based on interviews with the Gunungkidul Transportation Office, in general, the spatial planning program runs effectively. Factors that influence the success of program implementation include the empowerment of appropriate human resources. By increasing the capacity of employees, special fund programs can be run more easily. In addition, planning needs to focus on the potential and problems that exist so that the programs implemented can solve problems.

The obstacles experienced in the implementation of the special fund program are in terms of human resources both in terms of quality and quantity. The planned spatial program is quite a lot while it does not have qualified human resources. This creates constraints for spatial planning programs, besides that there are also obstacles in terms of fund utilization.

#### **4.1.3 Land Affairs**

The land affairs program is carried out by the Land Section of the Land and Spatial Planning Office of Gunungkidul Regency. There are two programs implemented, namely: the management of sultanate and duchy land, and the utilization of sultanate and duchy land. This is such as the preparation of recommendations for land use, village facilities in handling land problems, and handling land exchanges in the village. This land program is quite effective where through the implementation of the privilege program can report the use of the budget to Paniradya Kaistimewa.

Problems that are often encountered are related to the process of determining land boundaries where there are physical changes to the soil. There are several land areas that have undergone changes due to the creation of footpaths. The trail is divided into two fields, making it difficult to define clear boundaries.

#### **4.1.4 Constitutional Affairs**

The special fund institutional affairs program is coordinated by the Regional Secretariat of Gunungkidul Regency. Although in this institutional field it does not touch directly to the community, the impact of the program can improve better services to the community so as to increase the satisfaction and welfare of the people of Gunungkidul. One of the programs implemented in the framework of institutional affairs of the privilege fund is the improvement of the organizational culture of "Satriya". The organizational culture of "Satriya" is a cultural value of government in DIY which is derived from the philosophy of hamemayu hayuning bawana. Where there are two meanings, namely chivalrous character and the second meaning is the elaboration of the seven main values in government organizations, namely: harmony, reason, example, willing to serve, innovative, confident, and expert or professional.

Problems experienced include coordination channels that are sometimes not smooth or not good. As with a lot of information that comes from online media but not all read and understand. In addition, there are policies that are decided suddenly so that adjustments must be made to the work plan that has been prepared. Then new policies should be planned as early as possible so that implementing agencies can conform to existing plans.

### **4.2 Difference Test Analysis**

The difference test analysis aims to determine the difference between the conditions before and after the existence of the Privilege Fund. In the results of data processing, there are four types, including cultural, institutional, spatial planning, and land affairs.

#### **4.2.1 Different tests on culture**

In this study before and after receiving special funds in the field of culture in Gunungkidul Regency, the results of the t-test were obtained as follows:



**Table 1. Results of the t-test on Culture**

Indicator	Before	After
Mean	21,25	39,62
Variance	27	1,05
Pearson Correlation	0,3944	
t Stat	-15,050	
P(T≤t) two-tail	1.85177E-10	

Source: Data Processed by Researchers, 2023.

Based on the results of the difference test, it can be concluded that there is a significant difference between the two groups. This can be seen in the t-count which is -15.050 smaller than the critical value t (two-tailed) 1.85177E-10 then  $H_0$  is rejected and  $H_a$  is accepted. So that the provision of DIY special funds in the field of culture in Gunungkidul Regency has a significant impact in changing conditions in the field of culture.

#### 4.2.2 Difference Test on Spatial Planning

In this study before and after receiving special funds in the field of spatial planning in Gunungkidul Regency, the results of the t-test were obtained as follows:

**Table 2. Results of t-test on Spatial Planning**

Indicator	Before	After
Mean	8,66	10,88
Variance	0,75	1,86
Pearson Correlation	-0,564	
t State	-3,356	
P(T≤t) two-tail	0,0099	

Source: Data Processed by Researchers, 2023.

Based on the results of the difference test, it can be concluded that there is a significant difference between the two groups. This can be seen in the t-count which is -3.356 smaller than the critical value of t (two-tailed) 0.0099 then  $H_0$  is rejected and  $H_a$  is accepted. So that the provision of DIY privilege funds in the field of spatial planning in Gunungkidul Regency has a significant impact in changing conditions in the field of spatial planning.

#### 4.2.3 Soil Difference Test

In this study before and after receiving special funds for the land sector in Gunungkidul Regency, the results of the t-test were obtained as follows:

**Table 3. Results of t-test on Land**

Indicator	Before	After
Mean	9,5	16,5
Variance	9,66	0,33
Pearson Correlation	-0,557	
t State	-4,041	
P(T≤t) two-tail	0,027	

Source: Data Processed by Researchers, 2023.

Based on the results of the difference test, it can be concluded that there is a significant difference between the two groups. This can be seen in the t-count which is -4.041 smaller than the critical value of t (two-tailed) 0.027 then  $H_0$  is rejected and  $H_a$  is accepted. So that the provision of DIY privilege funds in the spatial planning sector in Gunungkidul Regency has a significant impact in changing conditions in the land sector.

#### 4.2.4 Institutional Differentiation Tests

In this study before and after receiving special funding in the institutional sector in Gunungkidul Regency, the results of the t-test were obtained as follows:

**Table 4. Results of the t-test on the Institution**

Indicator	Before	After
Mean	13,5	17,5
Variance	1,66	5,66
Pearson Correlation	0,433	
t Stat	-3,703	
P(T≤t) two-tail	0,034	

Source: Data Processed by Researchers, 2023.

Based on the results of the difference test, it can be concluded that there is a significant difference between the two groups. This can be seen in the t-count which is -3.703 smaller than the critical value of t (two-tailed) 0.034 then  $H_0$  is rejected and  $H_a$  is accepted. So that the provision of DIY privilege funds in the institutional field in Gunungkidul Regency has a significant impact in changing conditions in the institutional field.

## 5. Conclusions And Suggestions

### 5.1 Conclusion

The conclusions of the study of the Effect of Yogyakarta Special Fund on Community Welfare in Gunungkidul Regency are: Based on the Effectiveness of the Special Program, the Special Fund Program in Gunungkidul Regency runs effectively. Although some obstacles were found during the implementation of the program, in general, the special programs ran well. The effectiveness value of SMIs is 81.96875 (effective) for the distribution of Special Funds in the Special Region of Yogyakarta (DIY) showing a high level of satisfaction. This shows that most people are satisfied with the way privilege funds are managed. Where if divided per field both culture, spatial planning, land, and overall water runs effectively.

Based on different tests of special fund programs in Gunungkidul Regency both in the fields of culture, spatial planning, land, and institutions, all four have a t-count value that is smaller than the critical value or  $H_0$  is rejected, and  $H_a$  is accepted. So that the existence of special funds for Gunungkidul district can have a significant impact in improving the welfare of the people of Gunungkidul after receiving special funds.

### 5.2 Priority Strategy Recommendations

Some priority strategies that can be applied are:

1. Utilizing special funds to boost the economy of Gunungkidul Regency and utilize tourism potential.
2. Use privilege funds to improve public welfare and support the improvement of public services.
3. Optimize the use of technology to increase the effectiveness of the use of privilege funds.

## 6. Acknowledgments

We would like to especially thank BAPPEDA Gunungkidul for giving us the opportunity to study more deeply the effectiveness of the DIY special fund for the people of Gunungkidul. We really hope for more opportunities to conduct deeper research and support the welfare of the community, especially in the Gunungkidul Regency area.

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