

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan mengevaluasi bentuk sistem pengendalian dana keistimewaan bidang kebudayaan Daerah Istimewa Yogyakarta dari periode 2013 hingga 2015. Penelitian menggunakan analisis reduksi dengan teknik tabulasi.

Sistem pengendalian dana keistimewaan bidang kebudayaan DIY dikaji dari aspek *accountable authority*, sistem pengawasan, dan standar dan kinerja. Dana keistimewaan bidang kebudayaan DIY merupakan pelimpahan kewenangan khusus kepada Dinas Kebudayaan DIY dalam rangka pendanaan kegiatan maupun program kebudayaan. Sebagai Pengguna Anggaran, Dinas Kebudayaan memiliki tanggungjawab untuk mengelola, mengawasi, dan mengontrol penggunaan dana keistimewaan bidang kebudayaan pada Kuasa Pengguna Anggaran yang merupakan dinas-dinas maupun SKPD yang terdapat dalam lingkup Pemerintah Daerah DIY.

Hasil dari penelitian ini adalah: (1) Tidak terjadi penyimpangan atau pelanggaran pada prosedur pengelolaan yang dilakukan oleh Dinas Kebudayaan DIY. (2) Dinas kebudayaan DIY melakukan manajemen lebih pada realisasi kegiatan atau program, sebagai akibat perbedaan harga barang dan jasa antara harga pasar dan standar pemerintah. (3) Belum ada realisasi atas evaluasi pengelolaan dana keistimewaan bidang kebudayaan dalam menekan dan mengendalikan 28 KPA di DIY. (4) Kapabilitas sumber daya manusia Dinas kebudayaan DIY belum memenuhi efektifitas dan efisiensi pengelolaan dana keistimewaan bidang kebudayaan. (5) Dinas kebudayaan DIY belum mampu mencapai target pemenuhan kegiatan dan program kebudayaan. (6) Monitoring dan evaluasi pengelolaan dana keistimewaan bidang kebudayaan oleh dinas kebudayaan DIY sudah dilakukan sesuai dengan ketentuan, namun hasil evaluasi belum menjelaskan dan direalisasikan. (7) Ketersediaan informasi pengelolaan dana keistimewaan bidang kebudayaan tidak sepenuhnya terpublikasi melalui website yang mudah diakses oleh masyarakat. (8) Informasi mengenai standar dan kinerja dinas kebudayaan DIY terhadap pengelolaan dana keistimewaan bidang kebudayaan belum sepenuhnya terpublikasikan.

## ABSTRACT

The main objective of this study is to identify and evaluate the control system of the cultural sector special funds of Yogyakarta Special Region from the period 2013 to 2015. The study used reduction analysis with tabulation techniques.

Special funds control system DIY culture area studied aspects of accountable authority, surveillance systems, and standards and performance. Special funds field of culture DIY is a special delegation of authority to the Department of Culture DIY in order to finance the activities and cultural programs. As a User of Budget (PA), Department of Culture has the responsibility to manage, supervise and control the use of funds in the field of culture special Budget Authority (KPA) that the agencies and SKPD contained within the Local Government of DIY.

Results from this study are: (1) There were no irregularities or violations in the procedures carried out by the management of the Department of Culture DIY. (2) Department of DIY culture do more management on the realization of the activity or program, as a result of differences in the prices of goods and services between the market price and government standards. (3) There is no realization on the evaluation of the management of special funds field of culture in suppressing and controlling 28 KPA in DIY. (4) Capability human resources Department of DIY culture has not met the effectiveness and efficiency of special fund management cultural sector. (5) Office of DIY culture has not been able to reach the target compliance activities and cultural programs. (6) Monitoring and evaluation of fund management by the department of cultural affairs privilege DIY culture has been conducted in accordance with the provisions, but the results of the evaluation of unexplained and realized. (7) Availability of information management of special funds field of culture is not fully published through the website easily accessible by the public. (8) Information on the standards and performance of the department of culture of DIY to the special fund management cultural sector has not been fully publicized.