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## Collaborative Governance in Local Governments: Yogyakarta Special Regional Fund

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### ABSTRACT

*This study investigates the collaborative governance strategies employed by the Special Region of Yogyakarta (DIY) in leveraging its special regional funds to advance regional development and address local needs. Focusing on the cooperation between the regional government, local government units (LGUs), non-governmental organizations (NGOs), and community groups, the research utilizes a qualitative descriptive approach and data analysis with NVivo 12 Plus. Findings reveal that collaborative governance in DIY is primarily driven by LGUs, which contribute to the partnership with an intensity of 72%, while NGOs and community involvement are comparatively limited at 13%. The research underscores the high engagement level of local government units in utilizing DIY's special funds to enhance service quality, promote economic empowerment, and support education and community welfare. Despite these efforts, the study highlights a critical need to balance collaboration intensity across sectors, ensuring that private sector and community contributions are effectively integrated into the governance framework. By doing so, the equitable distribution and sustainable impact of DIY's special funds can be maximized, promoting broader socio-economic benefits across the region. This research contributes to the growing body of knowledge on collaborative governance by highlighting the importance of inclusive multi-actor engagement for regional resource utilization and effective governance outcomes.*

**Keywords:** Collaborative governance, special regional fund, Special Region of Yogyakarta

### ABSTRAK

Penelitian ini mengkaji strategi tata kelola kolaboratif yang diterapkan oleh Daerah Istimewa Yogyakarta (DIY) dalam memanfaatkan dana istimewa untuk mendukung pembangunan daerah dan memenuhi kebutuhan lokal. Fokus penelitian ini adalah pada kerja sama antara pemerintah daerah, satuan kerja perangkat daerah (SKPD), organisasi non-pemerintah (LSM), dan kelompok masyarakat, dengan pendekatan deskriptif kualitatif serta analisis data menggunakan NVivo 12 Plus. Temuan menunjukkan bahwa tata kelola kolaboratif di DIY didominasi oleh peran SKPD dengan intensitas kontribusi sebesar 72%, sedangkan keterlibatan LSM dan masyarakat masih relatif rendah, yaitu 13%. Penelitian ini menyoroti tingginya tingkat keterlibatan SKPD dalam pemanfaatan dana istimewa DIY untuk meningkatkan kualitas layanan, pemberdayaan ekonomi, pendidikan, dan kesejahteraan masyarakat. Meski demikian, penelitian ini juga menekankan perlunya keseimbangan dalam intensitas kolaborasi lintas sektor agar kontribusi sektor swasta dan komunitas dapat terintegrasi secara efektif dalam kerangka tata kelola. Dengan demikian, distribusi manfaat dan dampak dana istimewa DIY dapat dimaksimalkan secara merata, mendorong manfaat sosial-ekonomi yang lebih luas di seluruh wilayah. Penelitian ini memberikan kontribusi pada literatur tata kelola kolaboratif dengan menunjukkan pentingnya keterlibatan multi-aktor yang inklusif untuk pemanfaatan sumber daya daerah dan hasil tata kelola yang efektif.

**Kata Kunci:** Collaborative governance, dana keistimewaan, Daerah Istimewa Yogyakarta

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## INTRODUCTION

“Special Region” is a well-known term for decentralized governance practices in Indonesian history since the colonial period. For example, the status attached to Aceh, Papua, Jakarta, and Yogyakarta (Isfianadewi et al., 2021; Prastiwi & Aji, 2020). On the other hand, in managing special funds, the Regional Government of the Special Region of Yogyakarta (DIY) allocates autonomous funds for 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 still high poverty rate in Yogyakarta, it is hoped that programs financed with the special autonomy fund will be able to overcome poverty (Dessy Isfianadewi, Unggul Priyadi, 2023). Privilege funds are used to fund activities within 1 (one) fiscal year and cannot be used to fund activities that have been funded from other sources originating from the APBN or APBD. Activities funded by privileged funds must be included in the RPJMD and RKPD programs (Prastiwi & Aji, 2020).

Then, the DIY privilege fund for 2023 gets a value of 1.4 trillion, so the total budget of Danais in this area increased from IDR 1.32 trillion to IDR 1.42 trillion. “An increase of 100 billion compared to 2022, IDR 1.32 (trillion) to 1.42 trillion. An increase of approximately 100 billion” (Tribune, 2022). Aris Eko Nugroho Paniradya Pati Paniradya Kaistimewaan DIY said additional funding besides financing privileges would be used for various program activities down to the village or sub-district level. Moreover, the Regional Government of DIY has innovated to distribute funds to the village level through the Special Financial Assistance scheme.

From BPS data, it is also stated that the social inequality index in DIY has an average value above the national gap of 0.423. Here is the data:

**Table 1. Social Gap Index**

| Country/Region | Social Gap Index |       |       |       |       |       |       | Rata-rata |
|----------------|------------------|-------|-------|-------|-------|-------|-------|-----------|
|                | 2013             | 2014  | 2015  | 2106  | 2017  | 2018  | 2019  |           |
| Indonesia      | 0,406            | 0,414 | 0,402 | 0,394 | 0,391 | 0,384 | 0,380 | 0,39      |
| D.I.Yogyakarta | 0,420            | 0,432 | 0,441 | 0,432 | 0,432 | 0,441 | 0,423 | 0,40      |

**Source: Central Bureau of Statistics (BPS) 2013-2019**

The gap index which is above the national score certainly raises the question of whether the management of Danais management can be allocated properly to the welfare of the DIY community. From the results of the research (Hartini, 2019) the gap is caused by various obstacles such as human resources and capital to utilize this potential still faced



by policy makers both at the provincial level and at the district / city level. As a result, the general economic condition of the community has not reached the same level of income equality and there are still shortcomings, including gaps between districts / cities in achieving economic levels.

Then from the Human Development Index (HDI) which increases every year with the second position nationally. Here is the development data:

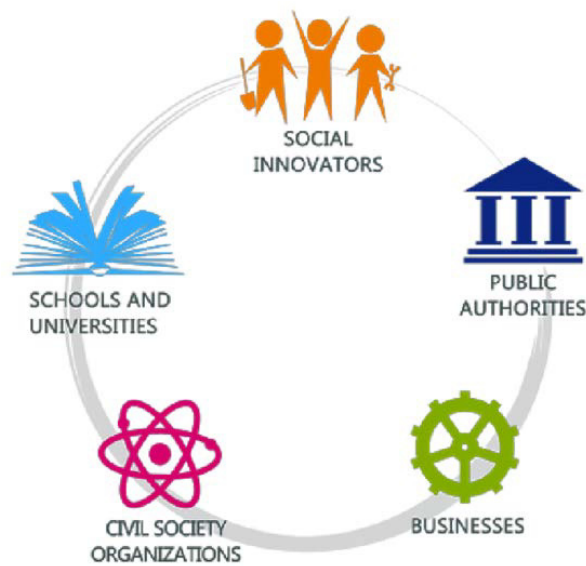
**Table 2. Human Development Index**

| Region           | Human Development Index |       |       |       |       |       |       |
|------------------|-------------------------|-------|-------|-------|-------|-------|-------|
|                  | 2013                    | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  |
| D.K.I.Jakarta    | 78,08                   | 78,39 | 78,99 | 79,60 | 80,06 | 80,47 | 80,76 |
| D.I.Yogyakarta   | 76,44                   | 76,81 | 77,59 | 78,38 | 79,89 | 79,53 | 79,99 |
| Kalimantan Timur | 73,21                   | 73,82 | 74,17 | 74,59 | 75,12 | 75,83 | 76,61 |
| Kepulauan Riau   | 73,02                   | 73,40 | 73,75 | 73,99 | 74,45 | 74,84 | 75,48 |
| Bali             | 72,09                   | 72,48 | 73,27 | 73,65 | 74,30 | 74,77 | 76,30 |

**Source: Central Bureau of Statistics (BPS) 2013-2019**

Community Development Index (CDI) and IKS (Social Welfare Index) Yogyakarta since 2017 tend to increase. HDI and IKS are important indicators of a community being said to be prosperous or not (BPS DIY, 2019). Although the absorption of the Yogyakarta Special Fund is not perfect, the Yogyakarta Special Fund has had a positive impact on the DIY community. The DIY community also knows in detail what the functions, uses, and also objectives of the Yogyakarta special fund (Sekar Arum et al., 2021). However, from the perspective of previous management, the Danais still has several problems related to the Human Development Index (IPM), which is far below the national level, and the average gap is above the national interest.

Therefore, in carrying out financial management, it is necessary to carry out collaborative governance. Shepherd & Laven (2020) state in their study that collaborative governance has the concept of intergovernmental collaboration that is intelligent in developing governance. Its role is to coordinate between sectors of both government and non-government institutions (Van & Hieu, 2020; Chan & Marafa, 2018). In line with this, Bouchon & Rauscher (2019) reiterated that collaborative governance is the central aspect in determining public sentiment from collaborative governance carried out by policymakers. The sustainability of the collaborative governance process also impacts competitiveness and opportunities to develop sustainable collaborative governance (Mahsun & Jumali, 2019; Redjeki et al., 2018). Here is the concept of collaborative governance:



**Figure 1. The Concept of Collaborative Governance**  
**Source: (Robertson, 2011)**

Advances in collaborative governance technology have implications for significant changes and enable collaborative governance actors to manage and create new markets and competitive strategies (Shafiee et al., 2019). Therefore, collaborative governance has an intelligent tool experience component in collaborative governance resource exchange, collaborative governance experience, and stakeholders in ecosystem digitalization (Sorokina et al., 2022). To build it all, it is necessary to have a service or tourist information service so that it becomes public consumption.

The application and development of collaborative governance through mass media platforms and social media also have implications for the formation of a positive image by convincing consumers (Aditya Tri Wibowo, Bambang Dwi Prasetyo, 2019; Sekarlangit & Devi S., 2020; Qomaro, 2019). Then the development of collaborative governance needs to develop public policies that have implications for people's welfare (Putra et al., 2019).

Based on Law no. 13 of 2012, the government is responsible for providing funding to carry out DIY Privileges affairs. This privilege fund is prepared based on a proposal submitted by the Regional Government of DIY and determined by the central government (Sekar Arum et al., 2021). The Privileges Fund is then allocated and distributed through a transfer mechanism to the regions. The purpose of managing the DIY Privileges Fund is to finance the special privileges of DIY in accordance with Law no. 13 of 2012 concerning the Privileges of DIY. However, after five years, there are still several problems, such as delays in budget disbursement, uneven implementation of programs and activities in society, and other problems (Kholik, 2022).

Privileges Funds are given with the main objective of improving people's welfare. However, in practice, sponsored programs and activities tend to be top-down in nature because it is fully authorized by the DIY Province, so many programs are not in accordance with regional identity and potential. As a result, injustice occurs in the allocation of facilitation sourced from the Privileges Fund. After receiving the Privileges Fund, a question arose regarding the extent of its contribution to improving people's welfare in the City of Yogyakarta (Astuti, 2022).

However, in the collaborative implementation of government in the use of privileged funds in the Special Region of Yogyakarta, there are several problems noted in its implementation. One of them is that the Privileges Fund Manager has not fully carried out its functions, the District Inspectorate. Gunung Kidul and Kulon Progo have not supervised the management of the Privileges Fund and each district/city SKPD has not submitted proposals for programs and activities as well as funding needs (Badan Akuntabilitas Keuangan Negara DPR RI, 2020).

Based on the literature and the problems above, this study aims to find out about collaborative governance in managing the DIY Privileges Fund. This perspective uses collaborative governance from the side of stakeholders and actors involved in managing the Privileges Fund. The author wants to complete the research that has been done before by researchers. Previous research on this research theme has been more researched based on the perspective adopted as a medium for collaborative governance managers in disseminating information. In this study, researchers will analyze the DIY government's collaboration with Local Government Units, Non-Governmental Organizations (NGOs), and the Community in utilizing privileged funds in DIY.

## RESEARCH METHODS

This research method is qualitative descriptive research using a literature study approach. Qualitative research involves the display of findings in a descriptive manner, which cannot be obtained through measurements or approaches that focus on numbers (Gustaman et al., 2020; Mu'minah, 2021). The research approach to the study of literature is a research approach that involves a series of activities related to the method of collecting data from various sources of literature, including reading, taking notes, and analyzing the research information (Rahmah et al., 2021; Yuliarta & Rahmat, 2021). The reference data used in this research is secondary data (mass media data) and secondary data from relevant scientific journals. In analyzing the data, the writer also uses Computer Assigned Data Analysis Software (CAQDS) Nvivo 12plus (Richards, 1999). Nvivo 12plus, a Computer Assisted Qualitative Data Analysis Software (CAQDAS), enhances the analysis by providing powerful tools for organizing, coding, and visualizing qualitative data. The software facilitates efficient management of large volumes of data, supports complex



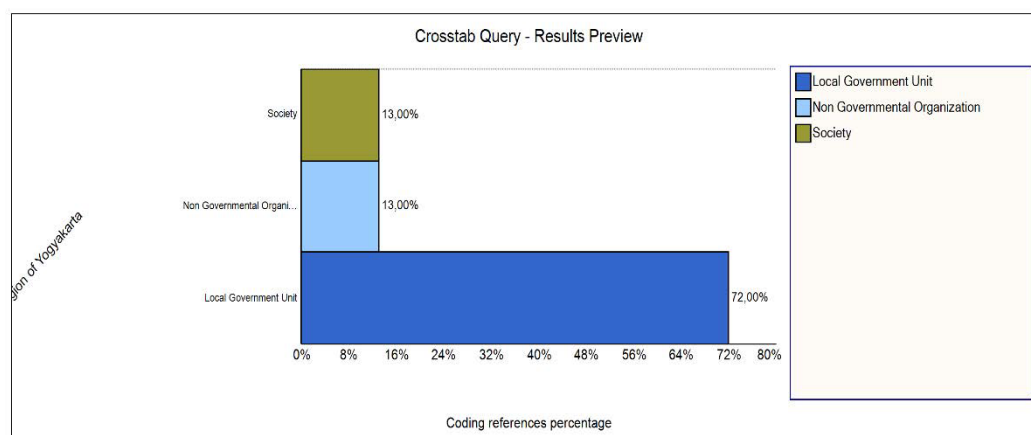
coding structures, and allows for the integration of various data types. Nvivo 12plus also enables researchers to perform sophisticated analyses such as thematic coding, content analysis, and the identification of patterns and relationships within the data, thereby increasing the rigor and reliability of the findings (Richards, 1999). Data visualization is then carried out from the results of Nvivo 12plus through coding features from actors from collaborative governance in 2022 using Local Government Units, Society, and Non-Governmental Organization nodes. The data and sources of mass media as primary data in this study are as follows:

| No. | Nama Media           | Link  |
|-----|----------------------|---|
| 1.  | Radar Jogja          | <a href="https://radarjogja.jawapos.com/">https://radarjogja.jawapos.com/</a>                         |
| 2.  | Harian Jogja         | <a href="https://www.harianjogja.com/">https://www.harianjogja.com/</a>                               |
| 3.  | Tribun news          | <a href="https://www.tribunnews.com/">https://www.tribunnews.com/</a>                                 |
| 4.  | Warta Jogja Kota     | <a href="https://warta.jogjakota.go.id/">https://warta.jogjakota.go.id/</a>                           |
| 5.  | Jawa Pos Radar Jogja | <a href="https://radarjogja.jawapos.com/">https://radarjogja.jawapos.com/</a>                         |
| 6.  | Republika Jogja      | <a href="https://rejogja.republika.co.id/kabar-jogja">https://rejogja.republika.co.id/kabar-jogja</a> |
| 7.  | Star Jogja.com       | <a href="https://www.starjogja.com/">https://www.starjogja.com/</a>                                   |
| 8.  | Zona Jogja.com       | <a href="https://zonajogja.com/">https://zonajogja.com/</a>   |
| 9.  | KR Jogja             | <a href="https://www.krjogja.com/">https://www.krjogja.com/</a>                                       |
| 10. | Merdeka.com          | <a href="https://www.merdeka.com/">https://www.merdeka.com/</a>                                       |

The table above shows the ten mass media used as primary data in this study related to news on using privileged funds in the Special Region of Yogyakarta in 2022. The selection of 10 mass media is used as primary data in this study because these ten media are mass media that are reputable in conveying Yogyakarta local news.

## RESULT AND DISCUSSION

Based on the results of data processing using the nvivo 12plus application crosstab query in this study, the resulting analysis of data processing is as follows



**Figure 2. Crosstab Analysis**

**Source: by Author using Nvivo 12plus (2023)**

The picture above shows the intensity of government collaboration in the use of DIY privilege funds. The figure shows that the intensity of government collaboration with local government units is 73%, government collaboration with non-governmental organizations is 13%, and government collaboration with society is 13%. The explanation of each indicator based on the highest percentage intensity on the results of data processing using the nvivo 12 plus application crosstab query is as follows:

### **Government Collaboration with Local Government Units (LGU)**

The Special Region of Yogyakarta (DIY) is the regional government responsible for managing privileged funds in the Special Region of Yogyakarta. DIY is a unique region with special autonomy in managing government, finance, and other privileges. The DIY government collaborates with the Local Government Unit (LGU) to manage the particular autonomous government and utilize the privileged funds. The data processing results on the Nvivo 12 crosstab query show that the intensity of collaboration between the DIY government and the Local Government Unit (LGU) in utilizing DIY special funds reaches the highest intensity, namely 73%.

Based on the results of the above data processing, the government's collaboration with the Local Government Unit (LGU) in the Special Region of Yogyakarta was carried out using the Fund Transfer and Budget Allocation model. In this case, the Government transfers funds to LGU to support the implementation of local programs. This transfer of

funds can be in the form of balancing funds, profit-sharing funds, or other financial assistance to strengthen regional financial capacity. This is based on data showing that one of the unique benefits of DIY is used to rent village treasury land to empower the Community's economy to open business units independently, which are then financed by the Kelurahan government. Furthermore, in running this independent business unit, a privileged forum is also provided which involves the relevant OPD ranks at the district government level who have a role in determining sources of funding for community welfare (Dwi, 2023).

Collaboration between the DIY government and the Local Government Unit (LGU) in utilizing privileged funds by allocating funds to each DIY district/city. The data shows that Yogyakarta City received IDR 44.6 billion, Bantul Regency received IDR 30.3 billion, Kulon Progo Regency received IDR 50.4 billion, Gunung Kidul Regency received IDR 36.2 billion, and Sleman Regency received IDR 196.4 billion. Apart from that, more than IDR 98 billion of privilege funds have been allocated for the potential development and empowerment of sub-districts or villages which include 11 strategic policies for the Governor of DIY, including the Independent Culture Village (Cultural Village), Prima Village, Tourism Village, Food Independent Village, Preneur Village, Maritime Village. , to the labor-intensive spirit of Yogyakarta values (Fakhrudin, 2021).

DIY special funds are also implemented in collaboration with the Yogyakarta City Public Works and Public Housing (PUPR) Office in developing infrastructure in strategic space units (Winduajie, 2023). In addition to the Public Works and Public Housing (PUPR) Office of the City of Yogyakarta, the implementation of government collaboration with the Local Government Unit (LGU) in utilizing DIY privilege funds was also experienced by the Culture Offices of Sleman, Gunung Kidul, Bantul, Kulonprogo, and Yogyakarta Municipalities.

The data shows that the allocation of privilege funds for Sleman Regency is allocated to activities such as the history of language and literature museums, cultural preservation and cultural heritage, preservation and distribution of facilities and infrastructure for cultural affairs, cultural traditions, and cultural arts, and management of cultural parks, at the Department of Culture Kab. Gunung Kidul implemented this activity focusing on literary history, preservation of cultural heritage and cultural heritage, and facilities and infrastructure, significantly to facilitate facilities and infrastructure in cultural parks and traditional arts in Gunung Kidul district – furthermore, the allocation of privileged funds to the District Culture Office. Bantul, which can be realized, is 95.78 percent. The funds are allocated to programs for fostering and developing and fostering history, literature, and welfare, cultural heritage and cultural heritage, traditional customs of cultural institutions, and pioneering cultural villages – as well as arts and art galleries that get a good response from the public.

Then, the Department of Culture Kab. Kulon Progo also conveyed that most of the allocation of privileged funds has also been accommodated in 5 activities divided into 17 sub-activities. These activities include activities for the history of language, literature, and museums, preservation of cultural heritage and cultural heritage, facilities and infrastructure for cultural affairs (gamelan, costumes, music), traditional arts, and management of cultural parks. Additional efforts include training and coaching for cultural actors, increasing local wisdom and cultural potential, and building socio-cultural resilience. This activity is carried out by facilitating activities managed by the Office, so there is no financial assistance. Welfare is carried out by forming groups, communities, or studios in the Culture Office (Astuti & Triputro, 2022). Furthermore, the Yogyakarta City Culture Office succeeded in allocating special funds according to the target of 98.8 percent, and the physical target was achieved at 100 percent. The funds were allocated for four activities, 15 sub-activities, and several excellent programs such as the Jogja city festival, celebration of intangible cultural heritage, Jogja cross-culture, facilitating art galleries, piloting cultural villages, literary festivals, facilitating traditional ceremonies, building cultural heritage and other activities. Other.

### **Government Collaboration with the Role of Non-Governmental Organizations (NGOs)**

The Special Region of Yogyakarta (DIY) privilege fund is also used in collaboration with the government and the Role of Non-Governmental Organizations (NGOs). Data processing results show that government collaboration with non-governmental organizations is 13%.

Government cooperation with Non-Government Units in the use of Yogyakarta privileged funds is mostly carried out with the Joint Program Implementation model. This collaboration is carried out in the form of cooperation between the government and NGOs in implementing public services or development programs related to social, environmental, health, educational or other issues. NGOs can provide their knowledge, skills and experience to improve program implementation. This is based on the results of data processing, which show that one form of collaboration in utilizing DIY privilege funds is collaborating with community social extension workers (Pensosmas). Pensosmas is an essential element in the implementation of social welfare. They are also involved in social counseling and mobilizing community social participation. Currently, in DIY, there are 70 social services in 4 regencies: Gunungkidul, Bantul, Kulonprogo, and Sleman. They have been given several provisions to carry out their societal duties and functions (Deni, 2021).

Subsequent collaborations were also carried out to maximize the Scout Village with nine Scout Villages spread across DIY, which focused on one village, namely the Pramuka Village and Purwosari Kulonprogo. (Herawati, 2023). The next collaboration was with

the Tourism Awareness Group (Pokdarwis), holding a Village Tourism Village Pokdarwis Competition and DIY Level Homestay. The Regional Government of DIY, through the DIY Tourism Office supported by Privileges Funds, is holding Pokdarwis, Tourism Village/Village, and DIY Level Homestay Contests in 2022 in Penta helix collaboration between tourism stakeholders, namely, government, academics, practitioners/associations, Community, and media (Ties, 2022).

The use of government collaboration with the private sector or Non-Governmental Organizations (NGOs) in using privilege funds shows that all elements of society more optimally feel efforts to use DIY privilege funds. However, in carrying out this collaboration, the government needs to expand the scope of collaboration with the private sector or Non-Governmental Organizations (NGOs). The collaboration does not only focus on one particular district.

### **Government Collaboration with the Community**

The DIY government also carries out government collaboration with the Community in utilizing the special privileges of the Special Region of Yogyakarta (DIY). Data processing results show that collaboration between the government and the Community is 13%.

The government collaboration model with the community in utilizing privileged funds in DIY is more focused on cooperation in increasing local economic empowerment through partnerships with private companies, the government can support economic development in certain areas. This could include programs that encourage micro, small and medium enterprises (MSMEs) or incentives for investment in less developed areas. In addition to this, through Environmental Management where the government and private companies can work together in environmental management initiatives such as environmentally friendly projects, reducing emissions, and increasing renewable energy (Ties, 2022).

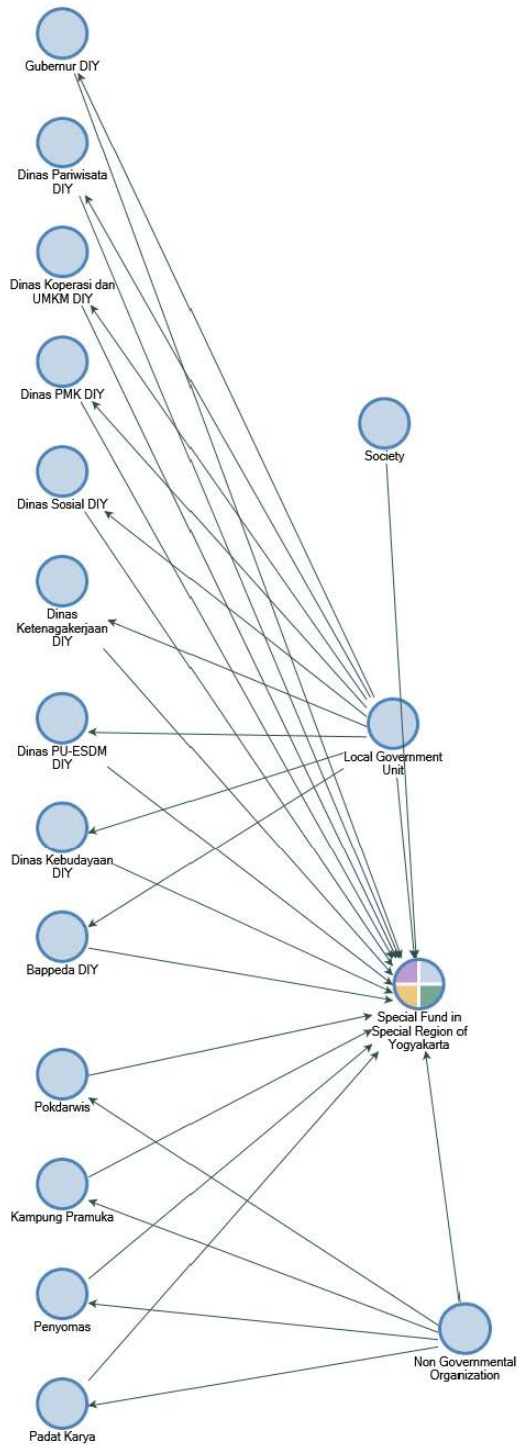
The benefit of this collaboration is that there is a synergy between resources and competencies from the private sector and policy knowledge and government authority. However, it should be remembered that this kind of collaboration must also be properly supervised in order to remain in line with the public interest and comply with ethics and good governance principles. Transparency and accountability are key factors in keeping this kind of collaboration successful and providing maximum benefits. This is based on the results of data processing, which show that privileged funds allocated to poor, non-income earners in the village can get income through utilizing village treasury land. Both are used for farming, animal husbandry, and local tourism development in groups or independently, aiming to improve people's welfare (Editor News, 2022).



In addition to this, the government's collaboration in utilizing the special privileges of DIY is also based on data showing that the Kebonharjo Village Head, Kapanewon Samigaluh, Kulonprogo Sugimo, representing their residents expressed their gratitude to the DIY Regional Government for facilitating residents whose homes were uninhabitable to be built with Danais. Previously, this process was carried out by first collecting priority data on poor residents whose homes were no longer suitable—after obtaining enough data from the existing needs, then proposed to be submitted to the DIY PU-ESDM Service and Paniradya Kaistimewan DIY in utilizing this special fund helps the government, especially in the kalurahan, to jointly work together to reduce poverty and unemployment and empower the Community and create an investment for the Community (admin area, 2021).

### **Stakeholder Action in Collaborative Governance**

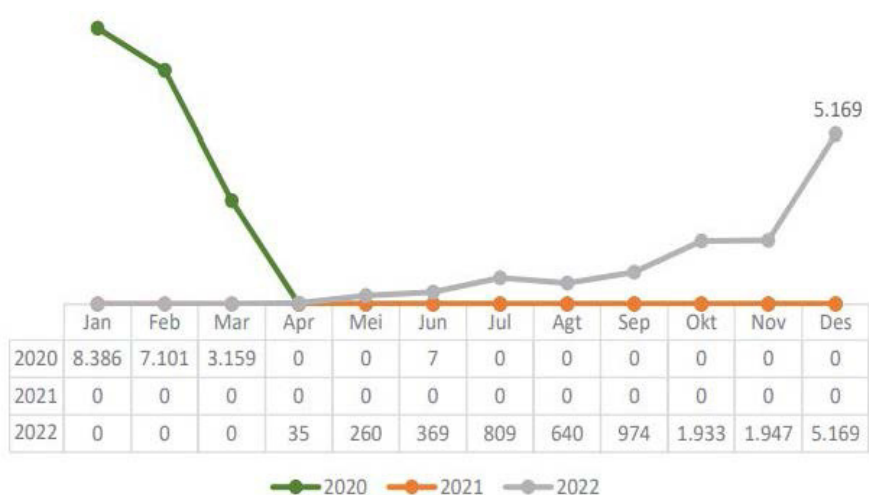
In building the strength of collaborative governance, the Government of the Special Region of Yogyakarta (DIY) is building collaboration from three sides: the government, NGOs, and the Community. The following is the author mapping related to collaborating actors.



**Figure 3. Mapping of Stakeholder Action in Collaborative Governance**  
**Source: by Author using Nvivo 12plus (2023)**

The primary sector that initiates collaborative governance is the DIY government and the OPDs under it. The governor of DIY is the promoter and the sector that always gives

the green light every time the Privileges Fund (Danais) is launched. (Hatmoko, 2021). The next actor in the management of Danais is the Tourism Office which is the leading sector for tourism development in DIY. The DIY Tourism Office has four strategic tourism implementation programs, namely destination development, marketing, partnerships, and development of tourist villages (Saputra, 2022). The above programs will be implemented through strategic, priority, effective, and efficient activities. In synergy related to good tourism governance, the government and society have an obligation in development efforts. So that the Tourism Office carries out the collaboration with actors such as tour managers, Pokdarwis, Panyomas, and Scout villages. The result is a significant development for the tourism sector in 2022. The measure of its success is one of Danais' contributions to the tourism sector. Here is the progress.



**Figure 4. Graph of DIY 2022 Tourism Development**  
**Source: (BPS DIY, 2023)**

Furthermore, in the community welfare and social sector, the allocation of funds is disbursed by several elements of the government within it, namely the DIY Social Service, the DIY PMK Service, and the DIY MSME Cooperative Service. From the three agencies, welfare aspects, and values will be allocated through MSME development, creating prosperous villages, and other social aspects. Special DIY special fund allocation for social welfare can be used for various programs and activities (Kholik, 2022):

1. Provision of health services: Funds can be allocated to repair and upgrade health facilities, including the construction, maintenance, and procurement of medical equipment. In addition, funds can also be used to provide better accessibility of health services to the Community, exceptionally the less fortunate.

2. Education: Allocation of funds can improve educational infrastructure, improve teaching quality, and provide scholarships or educational assistance to needy students. Non-formal education programs, skills training, and human resource development can also be supported through this allocation of funds.
3. Economic empowerment: Allocation of funds can be used to support community economic development programs, such as providing business capital, entrepreneurship training, and assistance in developing micro, small, and medium enterprises. This aims to increase the income and economic independence of the Community.
4. Social protection: Privileged funds can be allocated for social protection programs, such as providing social assistance to low-income families, persons with disabilities, and older people. This assistance can include welfare benefits, food assistance, housing assistance, and other social security programs.
5. Development of social infrastructure: Allocation of funds can also be used to build, repair, or improve social infrastructure, such as clean water, sanitation, roads, and public transportation. This aims to improve accessibility and essential services to the Community.

Transferring money to LGUs as part of collaboration involves strengthening regional financial capability and supporting local projects. The privilege funds distribute monies to various districts and localities for the implementation of strategic plans and programs. Collaboration with NGOs is centered on jointly implementing programs, where NGOs contribute their expertise to increase program efficacy. Social assistance, cultural preservation, tourism development, and environmental projects are all included in this alliance.

Through alliances with private businesses, collaboration with the community aims to improve local economic empowerment. This involves assisting environmental management programs and micro, small, and medium-sized companies (MSMEs). Overall, efficient DIY privilege fund use for social welfare, economic development, and regional prosperity depends on collaborative governance involving the government, NGOs, and the Community. In order to guarantee the success and advantages of these cooperative efforts, proper oversight, openness, and responsibility are stressed.

## CONCLUSION

Based on the discussion above, the implementation of government collaboration in the use of privileged funds in the Yogyakarta Region has been carried out in the form of collaboration between regional governments, the private sector, and the Community. Based on the data processing results, it can be concluded that the collaboration intensity

with the local government in utilizing the special privileges of DIY is significantly higher at 70% compared to the private sector and the community, both at 13% intensity. This indicates that the government has made considerable efforts to utilize the special funds of DIY, aiming to improve service quality, economic empowerment, education, and community welfare.

However, the current level of collaboration with the private sector and the community is comparatively low. This suggests that the government needs to focus on enhancing collaboration with these two actors to ensure a more equitable distribution and utilization of the special DIY funds. By fostering stronger partnerships with the private sector and the community, various parties can benefit more effectively from the special funds, leading to improved overall welfare and development in the region. Therefore, the government should pay closer attention to improving collaboration with the private sector and the community to achieve better outcomes for all stakeholders involved.

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