

Disfunction of Recognition and Subsidiarity: Usage of Dana Desa

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ABSTRACT

This study aims to determine the occurrence about disfunction of the village recognition and subsidiarity principles, especially in Kalurahan Sumbermulyo, Bambanglipuro, Bantul due to the issuance of the Permendes PDTT every year about the priority of using dana desa and increasingly experiencing intervention through Peraturan Presiden Number 104 of 2021, especially Pasal 5 ayat (4). This research used descriptive qualitative methods with an interpretive approach. The results showed that there were ups and downs in the using of the dana desa, In 2015-2018, dana desa was only used for infrastructure development. Starting in 2019, apart from infrastructure development, dana desa also used in community empowerment field. In 2020 there was a Covid-19 pandemic, so the dana desa was refocused for handling the pandemic. The year 2021 dana desa used to accelerate the SDG's Desa. In 2022, usage of dana desa is significant increasingly intervention through Peraturan Presiden Number 104 of 2021. In reality, the government of Kalurahan Sumbermulyo has made tactics to used dana desa in 2022, in addition to accommodating community aspirations from the results of the musdes, also carrying out the mandate of that Peraturan Presiden.

Keywords: recognition; subsidiarity; dana desa; supra village

ABSTRAK

Penelitian ini bertujuan untuk mengetahui terjadinya disfungsi asas rekognisi dan subsidiaritas desa khususnya di Kalurahan Sumbermulyo, Bambanglipuro, Bantul akibat dikeluarkannya Permendes PDTT setiap tahun tentang prioritas penggunaan dana desa dan semakin mengalami intervensi melalui Perpres Nomor 104 tahun 2021, khususnya Pasal 5 ayat (4). Metode yang digunakan dalam penelitian ini adalah deskriptif kualitatif dengan pendekatan interpretatif. Hasil penelitian menunjukkan bahwa terjadi pasang surut penggunaan dana desa dimana tahun 2015-2018 dana desa hanya digunakan untuk pembangunan infrastruktur. Tahun 2019 selain pembangunan infrastruktur juga untuk bidang pemberdayaan masyarakat. Tahun 2020 terjadi pandemi Covid-19 sehingga dana desa mengalami refocusing untuk penanganan pandemi. Tahun 2021 digunakan

untuk percepatan SDG's Desa. Pada tahun 2022 penggunaan dana desa semakin diintervensi melalui Perpres Nomor 104 tahun 2021. Pada realitasnya Pemerintah Kabupaten Sumbermuljo melakukan siasat dalam penggunaan dana desa tahun 2022, selain mengakomodasi aspirasi masyarakat dari hasil musdes, juga melaksanakan mandat Perpres tersebut.

Kata kunci: rekognisi; subsidiaritas; dana desa; supra desa

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INTRODUCTION

Before the existence of Dana Desa, many villages had minimal financial capacity and were used to finance routine activities on a limited basis. Meanwhile, the allocation of funds from the supra-village government is inadequate (Zitri, 2020). The enactment of Law No. 6/2014 is a milestone for changes in village governance (Saputra & Farhan, 2021). In addition to various aspects related to Dana Desa, villages have also been given several authorities since the enactment of the Village Law (Ministry of Finance of the Republic of Indonesia, 2012). Various arrangements are made to make the village function, although sometimes in the form of "intervention" so that the meaning of deliberative democracy which is the spirit of the Village Law becomes bland, sometimes even seems "lost" (Cahyono et al., 2020).

The Center for Budget Studies of the Expert Body of the House of Representatives of the Republic of Indonesia said that the passage of the Village Law carries a mission to prosper the village (Agustiani & Carolina, 2021) and carries the main principles of recognition and subordination (Ra'is, 2017). Villages are no longer subordinates of village supra (Sape'i, 2021). However, there are still obstacles and challenges in its implementation, including the development program made by the village government is not in line with the wishes and aspirations of the community from the village (Nadzifa, 2018). Several things related to the position and strengthening of the existence of villages in Law No. 6/2014 are the inclusion of a "community initiative" clause in the definition of villages which means the expansion and strengthening of the autonomy of village fund management (Muhaimin, 2020). Through the mechanism of participatory development, the use and management of Dana Desa makes it possible to place village communities as the subject of development. Therefore, the plan for the use of Dana Desa must be discussed and agreed upon in the Village Meeting (musdes) (Fauzanto, 2020).

The village fund is a redistribution of state assets that comes from the state budget and is expected to be able to improve the welfare of the village (Sandag et al., 2022). The

management of Dana Desa should have a correlation with the Village Development Index (IDM), as a result of village development (Yulianty, 2019). The management of Dana Desa is expected to involve the village community, by using labor from the village, so that it can empower and increase community income (Minang et al., 2021). The main focus of the village fund policy direction is the welfare of village communities by reducing poverty levels through village community development or village community empowerment (Center for Budget Studies of the Expert Body of the House of Representatives of the Republic of Indonesia, 2020). Principles for determining the priority of the use of Dana Desa (Indrawati, 2017), namely: justice; village resource-based self-management; village typology; the priority needs of the village, community participation and creativity; and local authority of the village. In 2015, Dana Desa began to be given to villages in accordance with the mandate of the Village Law. With the principle of recognition and subsidiarity, village authority is not only a residue of the authority of the supra village, but has been clearly regulated in the Village Law.

The use of Dana Desa is aimed at accelerating village independence, among other things. (Ghunu et al., 2021). Because the source of Dana Desa is from the government, in its implementation there are also many regulations that regulate its utilization, especially related to budget allocation policies, administrative procedures that must be carried out by villages. Thus, there is a dysfunction in the implementation of the principle of recognition and village subsidiarity. In 2015, many villages used Dana Desa for physical development (Priyarsono, 2017).

Dana Desa in Sumbermulyo Village, from 2015 to 2018, are also more directed to physical development, especially infrastructure. Starting in 2019, it does not only focus on physical development. In 2020, the use of Dana Desa was initially programmed more for community empowerment activities. With the Covid-19 Pandemic in mid-March 2020, the allocation of Dana Desa was diverted to disaster management during the Covid-19 pandemic in accordance with Permendes PDTT number 6/2021 (Darmi et al., 2022). Because during the pandemic crisis, centralization of power is needed in policy-making (Žižek, 2020), where energy and resources need to be deployed for crisis management, one of which is the use of Dana Desa (Putranto & Emilia, 2020). In 2021, the use of Dana Desa is widely used to overcome the Covid-19 pandemic, in addition to supporting the implementation of the Village Sustainable Development Goals (Village SDGs).

In 2021, Presidential Regulation (Perpres) No. 104/2021 was issued concerning the Details of the Use of the State Budget, especially Article 5 paragraph (4) which regulates

the amount of use of Dana Desa of at least 40% for Direct Cash Assistance (BLT), at least 20% for food and animal security, and at least 8% to support funding for handling the Covid-19 pandemic, which burdens villages and is considered to castrate the authority of villages in managing the village fund budget.

In addition, the Presidential Regulation raises new problems in the village because it was issued after the village conducted a musdes on the RKP and the 2022 APBDes. As a result, the results of the musdes cannot be fully implemented because only 32% remain that can be planned for use according to the results of the musdes. Meanwhile, in Sumbermulyo Village, of the 32%, it is widely used for synchronizing supra-village activities, even Sumbermulyo Village in the use of Dana Desa has a budget deficit. It can be said that the village does not have autonomy in the management of Dana Desa. The principles of recognition and subsidiarity in accordance with the mandate of the Village Law have been neglected.

RESEARCH METHODS

This type of research uses qualitative descriptive with an interpretive approach that focuses on the subjective nature of the social world and understands the frame of mind of the object being studied (Sugiyono, 2019). The research location is in Sumbermulyo Village, Bambanglipuro, Bantul. This research was conducted from March to early August 2022. The objective of this study describes the implementation of the principle of village recognition and subsidiarity as seen from the ups and downs of the use of Dana Desa in 2015-2022. This study also looks at the impact of Presidential Regulation 104/2021 on the dysfunction of village recognition and subsidiarity. Informants in this study: Village Head, village officials, BPD, village institutions, and community representatives.

The research procedure begins with a pre-survey through an interview with the village head; prepare a draft research proposal; compile data collection tools; complete a research proposal; and data collection and data analysis. Observing the results of the use of Dana Desa in four areas of village authority and disaster management in Sumbermulyo Village. Interview conducted with the village head and carik which is then completed with the results of the FGD. and documentation APBDes realization report document for 2015-2021; the 2022 RAPBDes document; Village Regulations and Village Regulations related to Dana Desa. Focus Group Discussion (FGD): held on June 2, 2022 which involves: carik, village apparatus, hamlet association, LPMKal, village assistants, Gapoktan, BUMKal, PKK, Deswita figures, Bamuskal, and community elements. Then on July 19, 2022 by

involving the village head, carik, and community representatives from Padukuhan Caben, Kedon, and Kaligondang, Sumbermulyo Village, Bambanglipuro, Bantul. Data obtained from various sources are analyzed qualitatively with the following stages: data reduction; *data display*; and drawing conclusions from the research results.

RESULTS AND DISCUSSION

Sumbermulyo Village is one of the villages in Bantul Regency, in using Dana Desa there are ups and downs related to the principles of recognition and subsidiarity, which are influenced by supra-village policies with the issuance of Presidential Decree No. 104/2021 tends to result in the dysfunction of these principles.

Village Recognition and Subsidiarity

Two important principles in the implementation of the Village Law are recognition and subsidiarity. Recognition means recognizing and respecting diversity, position, authority, and rights of origin, as well as the composition of village government (Eko, 2014). In addition, recognition means redistributing the economy in the form of allocation of funds from the State Budget and Regional Budget. On the other hand, subsidiarity teaches the government to give a mandate to villages to regulate and manage the interests of the community in a "village way". With recognition and subsidiarity, the government does not interfere with the authority of the village, but supports and facilitates the village. The government gives trust and supports village initiatives and actions and the government does not set quantitative targets with a uniform and centralized program framework.

However, in its implementation, every year the government issues regulations that regulate the use of Dana Desa, namely: (1) Permendes PDTT which is stipulated every year regulates the Priority Use of Dana Desa from 2015 to 2022; and (2) Presidential Decree of the Republic of Indonesia No. 104 of 2021 concerning the Details of the State Budget for the 2022 Fiscal Year in article 5 paragraph (4) which regulates the use of Dana Desa, issued in October 2021. These regulations limit the authority of villages in managing the use of Dana Desa which were initially to fully support the implementation of village authority as a form of implementation of the principles of recognition and subsidiarity. In principle, recognition and subsidiarity affirm the limitation of the central government's power and at the same time provide space for villages to make decisions and exercise authority independently.

The use of Dana Desa is in accordance with the regulations issued by the government related to the priority use of Dana Desa, in 2015 it was used for village development. In 2016-2019, Dana Desa were prioritized for the implementation of development and community empowerment. Thus, the authority of the village related to the implementation of government and community development cannot be funded with Dana Desa. This can be interpreted as a restriction on the use of Dana Desa which was originally intended to support the implementation of village authority as a whole.

The use of Dana Desa in Sumbermulyo Village in 2015 for physical development, in the form of the construction of tertiary irrigation canals, the construction of village roads, the construction of environmental roads, the construction of culverts, and the construction of toilets. Dana Desa in 2016-2018 in accordance with the Regulation of the Minister of Villages PDPT are prioritized for village development and community empowerment. However, in Sumbermulyo Village, it is only used for village development. In 2016, Dana Desa were used for the construction of: tertiary irrigation canals, environmental roads, road taluds, and rainwater drains. In 2017, Dana Desa were used for development: residential roads, talud/gabion/pavement/bangkit. In 2018, it was used for development/rehabilitation: village roads, talud/gabion/pavement/bangkit, drainage channels and the development of programs for poor families.

In 2019, based on the report on the realization of the use of Dana Desa, the use of Dana Desa is not only for infrastructure development, but also for the field of community development and community empowerment. Although in Permendes No. 16/2018 concerning the Priority Use of Dana Desa in 2019, it is only prioritized for the field of development implementation and community empowerment. In the field of village development implementation, it is allocated for the sub-field of education, the sub-field of health, the sub-field of public works and spatial planning and the sub-field of residential areas. In the field of community development, it is allocated for the sub-field of culture and religion, the sub-field of youth and sports and the sub-field of community institutions. In the field of community empowerment, it is used for the sub-fields of agriculture and livestock as well as the sub-fields of women's empowerment and child protection. With funding in the field of community development, the use of Dana Desa in Sumbermulyo is not consistent with the mandate of the Permendes which regulates the priority of the use of Dana Desa.

In 2020, regulations issued by the government related to the priority use of Dana Desa, up to 3 times due to the COVID-19 pandemic. In the realization in Sumbermulyo

Village, the use of Dana Desa for 5 areas of village authority, including: a) the field of government administration, used for the management of population administration, civil registration and the implementation of government governance, planning. b) The field of development implementation is used in 6 sub-fields, namely education, health, public works and spatial planning, residential areas, transportation, communication and information, and tourism sub-fields. c) The field of community development, namely the sub-field of culture and religion, the sub-field of youth and sports, and the sub-field of community institutions are used for the development of the PKK. d) Community empowerment, for 2 sub-fields, namely the sub-field of agriculture and livestock and the sub-field of women's empowerment, child protection. e) In the field of disaster management, Dana Desa are used for sub-fields of disaster management activities and sub-fields of handling urgent activities.

In 2021, Dana Desa in Sumbermulyo Village will be used for 5 areas of authority. a) The field of government administration, for population administration, civil registration, statistics. b) The field of development implementation, the same as in 2020, namely for 6 sub-fields: education; health; public works and spatial planning; residential areas; transportation, communication and information; and tourism. c) In the field of community development, Dana Desa are used for 3 sub-fields, namely the sub-field of peace, public order and protection, the sub-field of culture and religion, and the sub-field of youth and sports; d) In the field of community empowerment, Dana Desa are used for 2 sub-fields, namely the sub-sector of agriculture and livestock and the sub-field of women's empowerment and child protection. Finally, e) The field of disaster management, the use of Dana Desa for the sub-field of disaster management activities and the sub-field of handling urgent activities.

Table 1. Sumbermulyo Village Fund 2015-2022

Number	(Year)	Sum (Rp)	Fluctuations (%)
1	2015	367.063.000	0
2	2016	848.172.800	+ 131,07
3	2017	1.110.176.100	+ 30,89
4	2018	1.095.424.500	- 1,33
5	2019	1.311.507.950	+ 19,73
6	2020	1.626.017.300	+ 23,98
7	2021	1.273.421.539	- 21,68
8	2022	1.427.696.000	+ 12,11

Source: processed from the 2015-2022 Sumbermulyo Village Budget document

The table 1. above, it can be seen that the fluctuation in village fund receipts in Sumbermulyo Village from 2015 to 2022 is measured from the previous year. The largest number of admissions in 2020. In 2021 village fund revenues decreased, but in 2022 revenues increased again because the government issued Presidential Decree No. 104/2021 which among others regulates the percentage of village fund use of 40% for BLT in order to provide assistance to the community due to the economic impact of the pandemic.

Table 2. Realization of the Use of Dana Desa According to the Field of Village Authority in 2015-2018 (in Rp 000)

No	Village Authority Field	Th. 2015		Thru 2016		Th. 2017		Th.2018	
		(Rp)	(%)	(Rp)	(%)	(Rp)	(%)	(Rp)	(%)
1	Development Implementation	367.063,0	100	848.172,8	100	1.110.176,1	100	1.095.424,5	100

Source: Processed from the 2015-2018 Sumbermulyo Village Budget Realization Document

Table 3. Realization of the Use of Dana Desa According to the Field of Village Authority in 2019-2021 (in Rp 000)

No	Village Authority Field	Th. 2019		Thr 2020		Apr 2021	
		(Rp)	(%)	(Rp)	(%)	(Rp)	(%)
1	Government Administration	0,0	0,00	14.660,0	0,90	32.653,0	2,56
2	Development Implementation	1.087.509,1	82,93	542.558,6	33,37	707.186,0	55,53
3	Community Development	33.210,0	2,53	174.647,5	10,74	389.327,2	30,57
4	Community Empowerment	190.788,0	14,54	39.181,5	2,41	61.690,0	4,85
5	Disaster	0,0	0,00	854.969,7	52,58	82.565,4	6,49
	Sum	1.311.507,1	100,00	1.626.017,3	100,00	1.273.421,6	100,00

Source: Processed from the 2019-2022 Sumbermulyo Village Budget Realization Document

Table 4. Budget for the Use of Dana Desa According to the Field of Village Authority in 2022 (in Rp 000)

No	Village Authority Field	Apr 2022	
		(Rp)	(%)
1	Government Administration	15.000,00	0,96
2	Implementation of development	704.008,00	45,23
3	Community Development	189.050,70	12,15
4	Community Empowerment	67.455,00	4,33
5	Disaster	581.000,00	37,33
	Sum	1.556.513,70	100,00
	Village Fund Receipts	1.427.696,00	
	Budget Deficit	128.817,70	9,02

Source: Processed from the 2022 Sumbermulyo Village Budget Document

From the table 2, table 3, and table 4 above, it can be seen that the ups and downs of the use of Dana Desa in Sumbermulyo Village. The use of Dana Desa in 2015 - 2018 is only prioritized for village development, although the Permendes which regulates the priority of the use of Dana Desa from year to year, can be used in 2 areas, namely village development and community empowerment. This is because village development is more interpreted as physical development whose results are real and can be seen directly by community members. If associated with the mandate of the Village Law, Dana Desa as a form of recognition and subsidiarity, should be used to support activities in all village authorities, and reflect the dysfunction of the principle of recognition and village subsidiarity.

The highest decision in village authority is in the Village Deliberation (Muskal) because it is sourced from the community, based on Musrenbang and Muskal. However, with the establishment of the Permendes every year which regulates the priority of the use of Dana Desa, it does not respect the Muskal process that has been held and the authority of the village is castrated. Muskal is always carried out in starting the village planning process. Likewise in the use of Dana Desa. However, there is disappointment among the villages regarding the restriction on the priority of using Dana Desa because it is not in accordance with the results of the Muskal. Supra-village regulations limit the freedom of villagers in determining the use of Dana Desa.

Accountability administration is a separate consideration in the use of Dana Desa. Physical evidence to be reported to the supra village that is "safe" is a consideration for the village government to direct the use of Dana Desa in accordance with applicable regulations, not on the interests and needs of the village that have been agreed. Exploring the potential of villages, both natural potential and human potential, is not considered.

In 2019, part of the Dana Desa of Sumbermulyo Village were allocated to the field of community empowerment and even allocated to the field of community development, although Permendes No. 16/2018 which regulates the priority of the use of Dana Desa in 2019, only regulates the priority of the use of Dana Desa in 2 areas, namely the implementation of development and community empowerment. Likewise, in 2020, the allocation of Dana Desa for the Sumbermulyo Village is used for 5 areas of authority, based on Permendes PD TT No. 7/2020 concerning the second amendment to Permendes PD TT No. 11/2019. Meanwhile, in Permendes No. 13/2020 concerning the Priority Use of Dana Desa in 2021, priority is given to the Village SDGs program.

When this was confirmed to Carik, the reason for the priority allocation of the use of Dana Desa that was not in accordance with the rules in the Permendes was due to the difference in terms between the system reporting application issued by the Ministry of Home Affairs (Kemendagri) and the regulatory language in the Permendes issued by the Ministry of Villages (Kemendes). For example, the construction of PAUD buildings is included in the field of development in the Permendes, but in the system it is included in the field of community empowerment. Village governments tend to adjust to the administrative format required in financial reporting, rather than other provisions that regulate related to the priority use of Dana Desa. By legalizing this through the Village Regulation, it becomes the basis for reporting administration with the knowledge of village assistants, so that there are no deviations from the Ministry of Des' Regulations. The Village Government uses the reference issued by the Ministry of Home Affairs by paying attention to the features in the system, as an effort by the village government to obey the administration can be realized.

Since the COVID-19 Pandemic occurred, regulations related to the priority use of Dana Desa issued by the Ministry of Agriculture do not confirm the areas of authority that can be financed with Dana Desa. Dana Desa in 2020 are more focused on overcoming the COVID-19 pandemic, so that the APBDes format for disaster management, emergency and village urgency has emerged. The district government must carry out *refocusing* to determine spending in these fields. The 2020 Sumbermulyo Regional Budget for disaster management, emergency and urgent village expenditures, which was originally only budgeted at approximately Rp. 48,000,000.00, has changed to almost Rp. 1 billion or 20.37% of the overall APBKal of Rp. 4.5 billion. (Tyas et al., 2022). Thus, the 2020 Sumbermulyo Village Fund is used for spending not only for the implementation of community development and empowerment as regulated by the Ministry of Agriculture before 2020, but used for spending in all areas of village authority and supplemented by the fields of disaster management, emergency and village urgency.

Likewise, the use of Dana Desa in 2021, in Sumbermulyo Village, is not only in two areas of village authority, namely the implementation of development and community empowerment, but is used for spending in all areas of village authority. This is accommodated in regulations related to the Priority Use of Dana Desa regulated in Permendes PDTT No. 13/2020, directed to programs and or activities to accelerate the Village SDGs through national economic recovery and national priority programs according to village authority, as well as adaptation to new village habits. In accordance

with Article 6 paragraph (1) letter a, national economic recovery in accordance with the authority of the village can be carried out by the formation, development, and revitalization of Village-Owned Enterprises (BUMDesa) or Joint Village-Owned Enterprises (BUMDesma) for equitable village economic growth; the provision of village electricity to realize a clean and renewable energy village; and the development of productive economic businesses that are prioritized by BUMDesa and BUMDesma to realize consumption and production in environmentally conscious villages. Looking at the budget allocation of Sumbermulyo Village, there is no budget allocation as exemplified in article 6 paragraph (1) letter (a) above.

Related to this, Sumbermulyo Village carries out various activities in accordance with these rules, including by compiling/collecting data/updating village profiles and participatory mapping and analysis of village poverty, the implementation of PAUD/ KINDERGARTEN/ TPA/ TKA/ TPQ/ Village-Owned Non-Formal Madrasah (honors, clothes and others), support for the implementation of PAUD (APE, PAUD facilities, etc.), educational support for poor/outstanding students, Implementation of Posyandu (supplementary food, pregnant women, the elderly, incentives), counseling and training in the health sector (for the community, health workers and cadres, and others), implementation of health standby villages, management of healthy village houses, and development of tourism at the village level.

The district government includes programs and activities that use Dana Desa related to accelerating the achievement of Village SDGs. The planning of activity programs formulated through Muskal can accommodate the aspirations of the community by being guided by the 18 goals of the Village SDGs. However, in 2021, the implementation of the Village SDGs is more focused on data collection activities.

Regarding the Village SDGs data collection activities, the Sumbermulyo Village Government has not completed 100% data collection, due to a change in data input rules that were initially based on android to web-based. There are *software constraints* in collecting Village SDGs data experienced by the district government. This is not conducive to the completion of the Village SDG'S data collection in accordance with the time determined by the Ministry of Des. However, the spirit of the Village SDGs has been captured and carried out by the village government by synchronizing village programs and activities with 18 Village SDGs goals that are in accordance with village conditions.

The district government also has the burden of carrying out programs and activities which are a synchronization of supra-village programs and activities which are also charged

to the village fund, which must be carried out by the district government. For this, if the total budget is included to finance all activities charged to Dana Desa, there is a deficit. The 2022 village fund amounted to Rp 1.4 billion after being outlined in the village budget, experiencing a deficit. The Sumbermulyo Village can no longer even allocate in accordance with the decision in Muskal. For example, 40% for BLT DD, 20% for food security, 8% for COVID-19 mitigation has reached 68% in total, while 32% is used for *stunting*, the mandatory activity "Bantul Bebas Sampah 2025", with a total of 139%, so that in realization must take funds from other sources of income outside the village fund.

From the description above, Dana Desa whose use is loaded with regulations issued by the supra-village government, further limit the authority of the village. This shows the dysfunction of the principle of recognition and subsidiarity.

Village Government's Response to Presidential Decree No. 104 of 2021 related to Dana Desa

The issuance of Presidential Regulation No. 104/2021 concerning the Details of the Use of the State Budget, especially Article 5 paragraph (4), has given rise to the response of the village government who considers the regulation to castrate the authority of the village in managing Dana Desa, so that the principles of recognition and subsidiarity mandated by the Village Law are neglected. The Sumbermulyo Village Head responded to the Presidential Regulation through coordination with the Bantul Regent both directly and with a joint demonstration of 75 village heads and apparatus throughout Bantul Regency. This demonstration was also carried out in 4 other districts in Yogyakarta, even throughout Indonesia simultaneously.

The Presidential Regulation which regulates the percentage allocation of the use of Dana Desa was only issued for the first time during the rollout of Dana Desa. Previously, the government only regulated the priority of its use. This is strongly felt by the village government as a high intervention to the village, which is not in accordance with the principles of recognition and subsidiarity, resulting in the emergence of demonstration movements from village officials throughout Indonesia. Although the movement cannot cancel Presidential Regulation No. 104/2021, at least the aspirations of the village have been listened to and recorded by the supra-village government. The demonstration movement was not continued in an effort to get the demands of the village officials to be met, because the president said that the Presidential Regulation would be evaluated and likely only apply to 2022.

In addition, there are sanctions that must be received by the village if they do not implement the mandate of the Presidential Regulation, namely, there is a cut in Dana Desa for the following year, which will be detrimental to villagers because 40% of Dana Desa are allocated to the poor in the form of BLT. If calculated from the 2022 Dana Desa received by Sumbermulyo Village, there are around Rp 622,000,000.00 that must be given to the poor through the BLT program. However, the Sumbermulyo Village Government is having difficulty finding residents who meet the criteria for BLT recipients because some have received other social assistance such as PKH (Family Hope Program) and BPNT (Non-Cash Food Assistance). Sumbermulyo Village then asked for other indicators in addition to the 11 indicators from the Ministry of Social Affairs that have been used to meet the quota of BLT recipients mandated by the village supra. Then the supra village provided a new indicator, namely people who lost their livelihoods due to the COVID-19 pandemic, so that Sumbermulyo Village was able to meet the minimum BLT quota of 40%. We can conclude that if there is no restriction of at least 40%, the village fund budget can be allocated to other activities that are in accordance with the aspirations of the community.

Sumbermulyo Village is very critical in responding to Presidential Regulation No. 104/2021 related to village sovereignty. However, with the consideration of sanctions, the village inevitably makes adjustments, even though it is felt that it can hinder the aspirations of the community that have been agreed upon in the Padukuhan Development Plan Deliberation (musrenbangduk) and the Village Development Plan Deliberation (musrenbangdes).

Programs and activities proposed by the community in the musrenbangduk and musrenbangdes forums which are actually expected to be funded with Dana Desa, as a stage of development planning in the district cannot be implemented. The stages of the village planning cycle in Sumbermulyo Village have started in July 2021 where the village government has held a deliberation to prepare the Village Government Work Plan (RKPKal) together with various parties, ranging from hamlets, community leaders, then Village Community Institutions (LKD), Village-Owned Enterprises (BUMKal), Farmer Group Associations (Gapoktan), Tourism Awareness Groups (Pokdarwis), and others, each of whom conveyed obstacles and potential problems and proposed activities or programs that will be implemented in the following year.

Furthermore, the results of the RKPKal deliberations were brought to the musrenbangdes which was held in September of the same year and jointly approved to be financed in the APBKal the following year. However, when the village development

planning process was almost completed, on November 29, 2021 the central government issued Presidential Regulation No. 104/2021 which regulates at least 68% of the use of Dana Desa so that the results of the village development planning cycle that had been previously agreed upon in the musrenbangdes had to be shifted and some could not be financed. The Presidential Regulation is considered not in line with the spirit of the Village Law and actually castrates the principle of recognition and village subsidiarity.

Actually, based on the results of the musrenbangdes carried out, the recipients of BLT DD that are planned in accordance with the 11 indicators from the Ministry of Social Affairs are only a small number. However, as a result of Presidential Regulation No. 104/2021, the number of BLT DD recipients is "forced" to meet the limit to reach 40% because they avoid being faced with auditors and are subject to sanctions for withholding Dana Desa in the following year which is calculated based on the difference from the 40%. Dana Desa that should be given to villages to fulfill the right of recognition and subsidiarity of villages, are faced with very strict restrictions on the use of Dana Desa and hinder village authority. The emergence of the Presidential Regulation then castrated the democratic process in the village planning cycle that has been carried out. As a result, the district government must reduce community dissatisfaction over the lack of accommodating aspirations raised in village development planning forums.

The first step taken by the district government is to disseminate Presidential Regulation 104/2021 to each stakeholder in the district and conduct a Special Village Meeting (Musdessus) to *refocus* the budget, from what was previously proposed for infrastructure in the district and then changed to BLT for community members. Socialization is also carried out to the community so that they are not disappointed when they have participated in musrenbangduk and musrenbangdes, but at the end of the year it must be changed and some proposals cannot be implemented or are delayed. Musdessus itself is carried out if there are sudden and urgent things that occur in the village, where the schedule and results of the deliberations are written in documents that are used as a legal umbrella by the village in its implementation. By conducting socialization in the musdessus, all parties related to planning can understand, understand and agree on the steps that will be taken by the district government, namely by "circumventing" or taking various adjustment steps in accordance with regulations but not too detrimental to the community.

For annual incentives for RT heads, health cadres, rois, and others, the district government then got around it by including the budget in the food and animal security program, which in Presidential Decree 104/2021 must be budgeted at least 20%. Incentives

are realized in the form of providing livestock in the form of chickens or ducks. Incentive recipients are first collected, given an understanding of the new rules that apply due to Presidential Regulation 104/2021, that incentives are still given but in a different form than before due to budget limitations and rules from the Village Supra, as well as to avoid sanctions. They are also given a choice of livestock, whether to choose chicken, duck, or menthok. The district then did different droppings.

This strategy can move the community's economy by raising livestock because the number of incentive recipients is quite large. The potential of the Sumbermulyo Village livestock farm is moved and grows so that it can support the community's economy. Livestock farming activities can also drive agricultural activities, by utilizing livestock manure into organic fertilizer. With training provided by village activists and training on sorting organic and inorganic waste as part of food security. This is an example of a strategy carried out by the district government to replace spending activities that must be abolished due to the 20% percentage restriction according to the Presidential Regulation. The amount of budget used for food security in Sumbermulyo Village is at least Rp 285,389,200.00.

The implementation of Presidential Regulation 104/2021 also has an effect on the implementation of the Village SDGs. According to Carik Sumbermulyo, Presidential Regulation 104/2021 and the Village SDGs are actually opposites. For example, in terms of providing BLT, if in the SDGs Village economic recovery does not have to be realized in BLT but can be labor-intensive and others, but the rules from Presidential Regulation 104/2021 are directly in the form of BLT, while the SDGs are defeated. In addition, there are several activity plans as a result of the Musdes that must be defeated due to the availability of the village budget, including investigations related to data collection.

Sumbermulyo Village itself must conduct at least 3 types of data collection every year, namely: 1) Village SDGs data collection from the Ministry of Des; 2) data collection of Persons with Social Welfare Problems (MSMEs) which is integrated poverty data; 3) data collection of Integrated Social Welfare Data (DTKS) and BKKBN data collection from the Social Service. Previously, the data collection was budgeted separately, but now due to budget limitations, a strategy is being carried out by combining these data collection activities into one for savings as part of getting around Dana Desa in accordance with Presidential Decree No. 104/2021.

In data collection, villages are also still data objects, because the data that must be filled in by villages turns out to be still many types and from different agencies, namely those from the Ministry of Des, the Ministry of Home Affairs, the Ministry of Finance, and

from the Social Service. Based on this data, the village itself has not used the data it has as a basis for development planning and village policymaking, so the village does not have data sovereignty.

In response to the issuance of Presidential Decree 104/2021, the Sumbermulyo Village Government took action, namely together with the Association of Village Governments of All Indonesia (APDESI) to conduct a demonstration to the president and carry out joint strategies, so that many activities that had been agreed upon in the Musdes, could still be carried out even though they were in different "packages". Villages do not have full authority in managing them because many parties intervene by giving various tasks where the financing is charged to Dana Desa, including synchronization tasks from the district which results in a deficit in the use of Dana Desa. This shows the dysfunction of the principle of recognition and subsidiarity of the village.

CONCLUSION

Dana Desa in their use have a lot of interference from the supra-village government in their use through various regulations of relevant ministries and local governments. Villages do not have full authority in the use of Dana Desa in accordance with the aspirations and needs of villages that castrate the principles of recognition and subsidiarity. The response of the Sumbermulyo Village Government to the issuance of Presidential Decree No. 104/2021 is to strategize, so that many activities that have been aspirational and agreed in the musdes, can still be carried out even though they are in different "packages", so that they can be funded with Dana Desa in accordance with the Presidential Regulation. The use of Dana Desa should provide full space for the village to accommodate the aspirations and needs of the village. Supra villages need to minimize regulations that will limit villages in exercising their authority so that recognition and subsidiarity really function.

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