



Original Article

Kalurahan Incentive Fund in Bantul Regency: A Governmentality Perspective

Condrodewi Puspitasari^{1✉}, Hari Saptaning Tyas², Analius Giawa³

^{1, 2, 3} Sekolah Tinggi Pembangunan Masyarakat Desa (APMD), Yogyakarta, Indonesia

Correspondence Author: condrodewip@gmail.com

Abstract:

Bantul Regency, Yogyakarta implemented the Dana Insentif Kalurahan (DIK) policy inspired by the Dana Insentif Daerah (DID) policy, which is given by the central government to districts/cities with the best performance assessment. Each villages must get the required performance criteria, and the village with the best performance will received DIK as a reward. In 2022, from 75 villages in Bantul, only 7 villages received DIK and in 2023, this increased to 31 villages that received it, with tiered incentive amounts. Even though village received DIK in a very competitive ways, village cannot freely used these incentives because they must still refer to the district regulations. The aim of this research is to find out how DIK policies implemented and seen from a governmentality perspective. This research used a qualitative method with an interpretative approached. The results of this research that the DIK policies implemented in a technocratic way even though the assessment stage is packaged with a democratic model because an independent assessment stage by villages with a score weighting up to 80%. The enthusiasm of villages government in implemented DIK policies varies greatly. For village that have orderly administration, DIK policy is joyfull welcomed because it can increased village income. For village that lack order in administration, DIK is interpreted as a burden because they must completed so many documents. Meanwhile, for village that already have high village income, incentive rewards are no longer an attraction, and DIK is interpreted only as a mandatory that must be implemented.

Keywords: Government Policy, Village Incentive Fund, Governmentality, Technocratic.

Introduction

In 2017, the government issued Government Regulation of the Republic of Indonesia No. 17 of 2017 concerning the Development and Supervision of Regional Governments, which regulates 4 activities that can be carried out by the central government to local governments in the context of coaching, namely consultation;

Submitted	: 1 January 2026
Revised	: 30 January 2026
Acceptance	: 21 February 2026
Publish Online	: 22 February 2026

facilitation; education and training; as well as research and development. One of the facilitation activities provided by the central government to local governments, both provincial and regency / city, is to provide Regional Incentive Funds (DID) which are regulated in the regulation of the minister of finance from year to year ([Setkab RI, 2023](#)). One of the goals of DID is to improve the performance of local governments and the assessment criteria are determined by the central government and in line with the spirit of bureaucratic reform, especially regarding accountability. To realize this accountable government, the central government takes several steps, including by increasing organizational commitment and changing the way of working and the inadequate bureaucratic work culture ([Rashid & Personal, 2021](#)).

This step is also used by the central government as one of the criteria in the assessment of DID. In 2022, out of 38 provinces and 514 districts / cities, 125 districts / cities have received DID, one of which is Bantul Regency. Bantul Regency received DID of IDR 9,038,335,000,-. This amount is smaller than Kulon Progo Regency which received Rp 9,120,531,000,-, Yogyakarta City received Rp 28,662,566,-, while DIY received Rp 37,449,935 (Regulation of the Minister of Finance of the Republic of Indonesia Number 140/PMK.07/2022, 2022). The acquisition of DID is an award for regions that meet the regional performance criteria that have been set by the government. It is hoped that the award can spur improvement in the performance of local governments ([Synta & Nurhazana, 2021](#)).

Inspired by the DID policy imposed by the government on local governments, Bantul Regency implements the same policy known as the Kalurahan Incentive Fund (DIKAl). The purpose and purpose of DIKAl set by Bantul Regency is to improve the performance of the sub-district government in the implementation of government, the implementation of development, community development, community empowerment, and sub-district innovation, namely by giving DIKAl awards for sub-districts that have succeeded in meeting the success criteria as set by the local government ([Hidayat, 2022](#)). The elements assessed in the DIKAl itself consist of 6 criteria, 18 sub-criteria, and 36 indicators ([Public Relations of Bantul Regency, 2022](#)). Later this assessment will be carried out by the Village Community Empowerment Office, Bappeda, DLH, Dikpora, and the Bantul Regency Health Office. In 2022, the Regent of Bantul then issued Bantul Regent Regulation (Perbup Bantul) Number 22 of 2022 concerning Village Incentive Funds, which was updated with Bantul Regent Regulation Number 39 of 2022 concerning Amendments to Bantul Regent Regulation Number 22 of 2022 concerning Village Incentive Funds. Meanwhile, in 2023, Bantul Regulation No. 23 of 2023 concerning the Kalurahan Incentive Fund was issued with new provisions.

In 2023, as many as 31 villages out of 75 villages in Bantul will receive DIKAl with a total budget of IDR 2.6 billion. DIKAl is sourced from the Bantul Regency Budget which is given to the village government as an appreciation for the performance that has been carried out by the village government together with the community in providing services including waste management, innovation, and Human Resources (HR) development. The amount of the Bantul APBD varies depending on the value obtained after going through the selection process by a special team. The following villages received DIKAl in 2023 ([Haryono, 2023](#)):

Table 1. Villages that received DIKAl 2023

Assessment Predicate	Total DIKAl (Rp.)	Villages that get DIKAl
Satisfactory predicate (A)	150 million	Guwosari; Bawuran; Source: Source; Panjangrejo; Murtigading; and Caturharjo
Excellent predicate (BB)	100 million	Mulyodadi; Wake Up; Sumberagung; Donotirto; Tamantirto; Tirtonirmolo; Tirtoharjo; Karangtengah, and Sidomulyo
Good predicate (B)	50 million	Parangtritis; Pendowoharjo; Wijirejo; Squirrel; Srigading; Eggplant; Srimulyo; Gading Sari; Portland; Srihardono; Patalan; Wukirsari; Pleret; Timbulharjo; Srimartani and Triharjo

Source: timesindonesia.co.id

Based on the table above, the villages that receive DIKAl mean meeting the performance assessment which includes governance and finance; basic services; economy; waste management; and innovation and human development. The performance assessment mechanism which is carried out in stages, more or less requires time for the village government to fill in and prepare evidence from all assessment criteria. This could reduce the working time of the village apparatus which should be used for services to the community or other interests. As a result, the village government needs to divide its time evenly in carrying out administrative tasks and service tasks to the community.

More than 50% of the total number of villages in Bantul do not receive DIKAl. It is interesting to examine whether the village does not have a performance assessment that does not meet the requirements for obtaining DIKAl, or whether the village is indeed not interested in filling out a performance assessment for reasons such as being more concerned with the interests of service to the community than filling in the criteria in DIKAl which tends to be complicated and time-consuming. In addition, it is interesting to dismantle the rationality of both parties, both the district government and the sub-district government, in the DIKAl policy, as well as how the implementation of the DIKAl policy is related to its supporting and inhibiting factors. These problems will be seen from the perspective of governmentality, by examining the rationality and tactics of the sub-district and district governments in the DIKAl policy in Bantul Regency.

The implementation of this DIKAl policy must be carried out by all villages in the Bantul Regency area, with the hope that for villages that have not been administratively orderly, they can automatically improve themselves so that they can receive DIKAl. However, the documents that must be filled out and uploaded by the village for the assessment of DIKAl are so many that it takes time, energy, and attention from the village. This research aims to find out how the DIKAl policy and its implementation are seen from the perspective of governmentality. According to Foucault, governmentality is a form of rationality of how power is exercised by a state so that the running of power is recognized where governmentality is also interpreted as the conduct of conduct (Jessen & Eggers, 2020). It can be interpreted that the state regulates the actions of the community in a way of appreciation so that it becomes an obedient group. Based on the rational form of the

running of power, governmentality cannot be seen as a recognized and correct way to regulate things (Sahdan, 2020). In relation to DIKAl, Foucault's governmentality can be used to see the power exercised by the Bantul Regency Government through DIKAl to regulate all villages in its area through administrative order and governance.

Methods

This study uses a qualitative method with an interpretive approach. Interpretive research focuses on the subjective social world and seeks to understand the frame of mind of the object being studied. The focus of this approach is on the meaning and perception of the individual as a human being towards reality, and not on an independent reality outside of that individual (Scott, 2017). The interpretive approach used in this study uses the perspective of governmentality from Foucault which looks at the rationality of power and the tactics used by the government to achieve its goals. Data collection techniques used observation, interviews, documentation, and Focus Group Discussions (FGD) with informants consisting of elements of district government and village government; various village institutions; community leaders; and community groups. The location of this research is Bantul Regency, Special Region of Yogyakarta, especially the Community Empowerment and Village Office (DPMK Bantul Regency). From the district element, the researcher conducted an in-depth interview with the Head of the PMK Office. Meanwhile, from the elements of the village government, interviews were conducted with village officials in 3 villages, namely Banguntapan Village, Sumbermulyo Village and Panggunharjo Village, where the three villages are in different sub-districts. In the documentation technique, the researcher collected documents on DIKAl regulations in Bantul district, RPJMdesa, APBDesa, and village monographs.

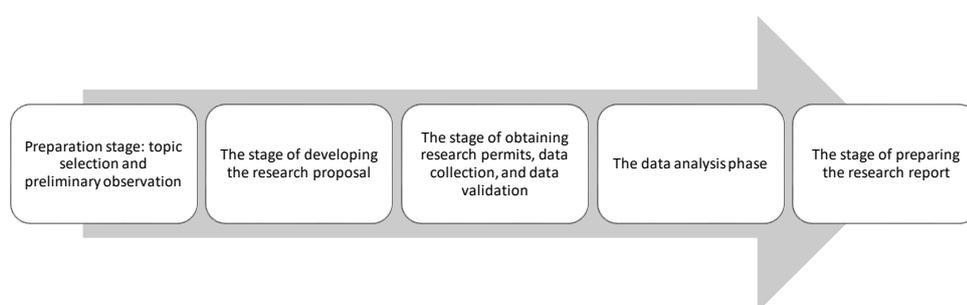


Figure 1. Diagram Research Stage Flowchart

Results

The Relationship of Regional and Village Governments in the Rationality of DIKAl Policy

The implementation of local government (regional and village) is based on the principle of decentralization, which is interpreted as a policy regarding the delegation of authority from the central government to the regional government (Susanto, 2019). Decentralization can strengthen and even empower the implementation of local government. In contrast to centralization, decentralization has a division of authority and there is adequate room to exercise authority to local governments (Vela & Bedner, 2015). Literally decentralization means breaking away from the center. Decentralization is the handover of central government power to local governments (Huda, 2010). Decentralization is an attempt to democratize the political system by allowing lower

governments to determine a number of issues they care about. Thus decentralization leaves the division of powers, authority and responsibilities from the central government to the lower levels or local governments. In essence, decentralization is internalising costs and benefits for the people and how to bring the government closer to the people ([Simanjuntak, 2015](#)).

Decentralization cannot be separated from the existence of autonomy, that is, running one's own household ([Rauf, 2018](#)). Autonomy describes the relationship between central and regional authorities that is related to the division of government administration affairs or how to determine regional household affairs. In this case, there are forms of limited autonomy and broad autonomy. Limited autonomy, that is, when regional household affairs are categorically determined and regulated in a certain way and the supervision and supervision system is carried out so that the autonomous regions lose their independence and the central and regional financial relations systems cause limitations in the region's original financial capabilities.

Broad autonomy, on the principle that all government affairs become regional household affairs ([Akbal, 2016](#)). One of the main characteristics of a region that can carry out autonomy is having sufficient financial capabilities. In this case, regions need to be given the authority to explore the financial resources available in their regions, manage and use these funds to finance government activities, and reduce dependence on the budget provided by the central government. This aims to ensure that Regional Original Revenue (PAD) can become the main source of funding and the role of local governments can be further increased ([Roberts, 2015](#)). Meanwhile, based on the theory of fiscal federalism, the principle of accelerating regional economic growth can be carried out through fiscal decentralization, including strengthening fiscal incentives to lead to people's welfare ([Pambudi et al., 2022](#)).

If it is associated with villages, the establishment of the principles of recognition and subsidiarity actually begins with the existence of decentralization and autonomy. This means that the relationship between the supra-village government and the village must still pay attention to the authority possessed by the village. The concept of village autonomy, which is in principle the concept of village independence, is a concept that is interpreted as the ability and initiative of the village community to be able to manage and implement the dynamics of their lives based on their own abilities. Thus, intervention from outside the village (supradesa) is eliminated or reduced as much as possible ([Nadir, 2013](#)).

In Law No. 6 of 2014 concerning villages, article 112 states that the government, provincial local governments, and district/city local governments foster and supervise the implementation of village government. Meanwhile, in articles 113 to 115 there are details related to the guidance and supervision that can be carried out by the supra-village government according to their respective levels. The central government has a role, among others, providing guidelines in providing financial support to villages from the central government, provinces and districts/cities, providing guidance, supervision and consultation as well as training in the implementation of village government and village institutions. The provincial government has a role, among others, to provide guidance on village government management, capacity building of village heads and village officials, the Village Consultative Body (BPD), and community institutions, providing technical guidance in certain fields.

The district/city government has a role, among others, facilitating the implementation of village government, supervising village financial management and the

utilization of village assets, coaching and supervising the implementation of village government as well as organizing education and training for village governments, BPDs, community institutions, and customary institutions (PKDOD LAN, 2016). Institutionally, the coaching function is owned by all levels of the supra-village government, while the supervisory function is only owned by the district/city government (Tyas et al., 2022). The role of the supra-village government, in this case, the district/city government in planning the APBDes evaluates the draft APBDes through the sub-district. The results of the evaluation from the regent/mayor if not followed up by the head of the district, the regent/mayor has the authority to cancel the regulation. Thus, although the village has the authority to run the government and development as well as community empowerment, it is possible for the supra-village government to intervene through regional policies in terms of village activities and budgeting.

In terms of budgeting, the relationship between local and village governments can be seen from the source of village income. The source of village income comes from Village Original Income (PADes) and/or transfer fund income as long as it is not otherwise determined based on laws and regulations. Transfer funds include transfer groups as referred to in Article 10 paragraph (2) b, consisting of types: Village Funds; Part of the proceeds of Regional Taxes and Regional Levies; Village Fund Allocation (ADD); Financial assistance from the Provincial Regional Revenue and Expenditure Budget; Financial assistance from the Regency Regional Revenue and Expenditure Budget, financial assistance from the Provincial Regional Revenue and Expenditure Budget (APBD) and the Regency Budget in letter e above, can be general and special. Special Financial Assistance (BKK) is provided to villages through supra-village policies with specific objectives.

Among other things, in 2021, through the Bantul Regent Regulation No. 143 of 2021 concerning the Village Incentive Fund. DIKAl is the funds allocated in the APBD to the flow based on predetermined criteria. The beginning of the DIKAl policy in Bantul Regency was inspired by government policies related to DID given by the government to regions that meet certain criteria from the government. This is as conveyed by the Head of the Bantul PMK Section, that the Bantul Regency Government improvised related to the central government's DID policy and was downgraded to the district government's policy to the village/sub-district government, which in 2022 the policy regarding DIKAl emerged. DiKAl is a policy program of the Bantul Regent inspired by the central government's program. Regions that can DID, must have several achievements, including: BPK audits must be Reasonable Without Exception (WTP). This is the basis for the Regent to be applied in the sub-district.

The DID policy from the government inspired the Bantul Regency Government in an effort to make the relationship between the district government and the sub-district government effective. The development function of the district mandated in the village law is carried out, among others, by implementing the DIKAl policy, which can monitor the implementation of government and development in the village. The rationality of the Bantul Regency Government was also conveyed by the Head of PMK who said that the success of development by the Kalurahan Government, of course, has an impact on the success of development at the district level, the success of the Kalurahan government in reducing stunting, AKI, AKB, poverty and others will certainly reduce the burden on the Regency Government in handling these matters, the success of the Kalurahan Government in dealing with waste problems will certainly be very helpful to the government districts in the BANTUL BERSAMA program, and so on.

The good performance of the district government contributes directly to the

performance of the district government. The burden of the Bantul Regency Government is also supported by the village government. Therefore, the performance of the district government needs to be seriously monitored by issuing a DIKAl policy. The objectives of DIKAl in Bantul Regulation No. 23 of 2023 are: 1) improving the performance of the village government in the implementation of government, the implementation of development, corrections, and community empowerment; and construction; 2) encourage the realization of innovative village government. This goal is achieved by giving awards for performance improvements based on performance evaluations of financial governance, basic service governance, economy, waste management, and village innovation. Kalurahan was given the DIKAl award for those who successfully met the success criteria set by the district government.

DIKAl is given to sub-districts that have performance in accordance with the category of performance assessment in the previous 2 (two) years (n-2), 1 (one) previous year (n-1), and/or the current year (n). Performance assessment criteria include governance and finance; basic services; economy; waste management; as well as innovation and human development (Bantul Regulation 39/2022). So that with DIKAl, the village can realize the function of the village government as an organizer of government affairs and the interests of the local community, namely prospering the village community through good governance; accelerating the implementation of good governance principles for all villages; and provide motivation for the village government in optimizing the potential of human resources and natural resources in order to realize community welfare. Not all villages receive DIKAl, because DIKAl is a reward given to villages that have good performance, by providing an assessment of the criteria set out in the relevant Bantul Regent Regulation. The performance assessment in DIKAl is evidenced by the completeness of the administration as proof of the fulfillment of the criteria in DIKAl. The village government in the Bantul Region must respond to the DIKAl policy which is overseen by the Bantul PMK Office.

However, not all village governments are enthusiastic about obtaining DIKAl. The various tendencies of the village government in the implementation of the DIKAl policy are reflected in the seriousness of the village government when implementing the policy. There are those who tend to obtain additional village income with incentives from the district, with the consideration that the requirements in the DIKAl are ready to be uploaded based on administrative evidence that is already owned by the village government. Meanwhile, for the village government, which is less orderly in village administration, it tends to just carry out orders from the district without the tendency to obtain incentives from the district that can increase village income. However, for the sub-district government that already has a large budget, and feels that it does not need additional village revenue, the sub-district government tends to be less enthusiastic in implementing DIKAl, and does not try to win DIKAl through competition with other sub-districts.

Kalurahan Banguntapan implements the DIKAl policy, but has not been able to win DIKAl, as conveyed by Ratno, a Banguntapan staff that Kalurahan Banguntapan follows the DIKAl policy but our village value does not meet the DIKAl value standard. We have to upload various documents through the application. There is a jogoboyo user admin who uploads documents accompanied by a village assistant, and there is training from the district as well. The minus value of our village is that BUMKAl is not running. The BUMKAl report is not detailed. The participation of Jogoboyo Kalurahan Banguntapan in the training provided by the Bantul Regency Government, shows the seriousness of the

Kalurahan Banguntapan Government in the implementation of DIKAl. However, there are still scores that have not been met according to the DIKAl criteria, making Kalurahan Banguntapan have not succeeded in obtaining DIKAl. The existence of incentives from the district government is an attraction for the village government to carry out the DIKAl policy. However, the district government is required to have various documents as evidence of the assessment of criteria carried out independently and verified by the Regency Government. The completeness of documents in village administration is a requirement for the DIKAl assessment.

For the sub-district government that has ordered village administration in village cycle activities, including planning, implementation, and accountability, the requirements in DIKAl are easy to fulfill, because there are only technical problems to upload documents. This is as conveyed by the Sumbermulyo Village Head that "the documents required in the DIKAl, we are all ready, so we just need to upload them. Alhamdulillah, this year Sumbermulyo got DIKAl again, like last year. Yesterday Sumbermulyo got a score of more than 72. In Bantul there are only 7 that can be dial. Sumbermulyo number 6 received Rp 200 million. And this year we can do it again."

The readiness of the documents makes the Sumbermulyo Village Government enthusiastic about participating in the DIKAl program, by carrying out an orderly administration in the village cycle. The incentives obtained from the DIKAl Policy are used by the village government to support village income. As stated by Carik Kalurahan Sumbermulyo, the rewards received from DIKAl are used to help with DD shopping, so that they do not run out to meet the supravillage policy. In Sumbermulyo, it is used for cadre honorariums, PAUD, PMT, and others in addition to education, health, and empowerment. From this, the use of DIKAl received by the Sumbermulyo Village, in the end, is used to support the expenditure of the Village Fund, where with the existence of various supra-village regulations, it is mandatory to use the Village Fund also for expenditure on supra-village government programs and activities. Thus, the incentive funds provided by the district, for the performance achievements of the district, are ultimately also not for the benefit of the district but for the benefit of the district.

However, it is different with the village which no longer requires an additional budget from the source of income that it has achieved itself. The amount of budget that comes from various sources of village income can be said to be excessive, so that the village government does not need to increase revenue anymore. Like Panggungharjo Village, the total budget they already have is around 12 billion, as conveyed by Wahyudi, Panggungharjo Village Head that in 2023 it will manage 12 billion, to the point that our human resources have many activities to do. Our performance can be measured by the budget we manage.

We continue to run the DIKAl program from the Regency, but because our human resources are all busy, so what we upload documents as they are, we do not pursue to win and get DIKAl, after all we assume that the administrative order is naturally carried out by the village government, so, why should there be a competition to win the DIKAl, it should be done by every village apparatus. The number of activities and the size of the budget owned by the village as well as the awareness of the obligations that should be in realizing administrative order, make the DIKAl program not an attraction for the Panggungharjo Village Government. This is also based on the idea that the consequence of the existence of a budget is the existence of duties that must be accounted for, making the village apparatus tend to seek safety at work, while still striving and prioritizing the interests of the community.

Based on Foucault's governmentality perspective, the rationality of the DIKAl policy for the district government is different from the district government. For the district government, DIKAl as a program that is labeled as an incentive, but has the importance of contributing support in achieving the success of government and development in the district, with the collection of complete village data and the achievement of district priority activity programs. Meanwhile, the rationality of the village government tends to be an additional source of income to meet the shortage of funds in government and development activities, not on the substance of awareness of the importance of village administration. The tactics carried out by the district government, by making regent policies that must be implemented by all village governments, are accompanied by criteria and rigid and complete assessment indicators so that village data is collected completely. Meanwhile, the tactics carried out by the village government tend to meet the village administration which has been carried out in the annual village cycle, by providing maximum independent value.

Implementation of DIKAl policy: supporting and inhibiting factors

The implementation of DIKAl in Bantul Regency began in 2022 with regulations issued by the Bantul Regency Government, namely Bantul Regent Regulation Number 22 of 2022 concerning DIKAl; Bantul Regent Regulation Number 39 of 2022 concerning Amendments to Bantul Regent Regulation Number 22 of 2022 concerning DIKAl and Circular Letter of the Regional Secretary of Bantul Regency Number 180/04973 concerning Technical Guidelines for the Implementation of the Provision and Utilization of DIKAl, Implementation of DIKAl, in Bantul Regency for 2023. Based on the regulations issued by the Bantul Regency Government, namely the Bantul Regent Regulation Number 23 of 2023 concerning DIKAl and the Circular Letter of the Regional Secretary of Bantul Regency Number B/400.10.2.4/00022/DPMK concerning Technical Guidelines for the Implementation of the Granting and Utilization of DIKAL.

In the 2023 DIKAl assessment indicators, assessment indicators are added and other indicators are improved as well as the addition of assessment agencies. In its implementation, there has been an increase in the amount of funds and the number of villages that receive DIKAl. In 2022, the Bantul Regency Government funds allocated are 1.5 billion with the number of DIKAl recipients as many as 7 villages. Meanwhile, in 2023 it will be 2.6 billion for 31 DIKAl recipients. However, the amount of incentive funds received by the Government has decreased, where in 2022 it will be between 300 million to 200 million, and in 2023 it will only be 150 million to 50 million.

From the data above, the increase in the number of villages that receive incentives is very significant reaching more than 4 times, even though the total funds prepared by the Bantul Regency Government only increased by 73% from the total budget in the previous year, resulting in a significant reduction in the amount of incentives received by the village government.

In terms of the number of villages that have received DIKAl, it shows an increase in the number of villages that have good performance in accordance with the DIKAl criteria. With the amount of incentive funds decreasing, it can result in a lack of enthusiasm for the village government in implementing DIKAl. In fact, DIKAl is intended to realize the function of the sub-district government as an organizer of government affairs and the interests of the local community, namely to prosper the community through good governance, then accelerate the implementation of good governance principles and provide motivation for the sub-district government in optimizing the potential of Human

Resources (HR) and Natural Resources (SDA) in order to realize the welfare of the community (Tyas et al., 2023). Meanwhile, the purpose of providing DIKAl to the sub-district government is to improve the performance of the sub-district government in the administration of government, the implementation of development, correctional development, and community empowerment. In addition, it is expected to be able to encourage the realization of an innovative village government.

In determining the villages that receive DIKAl, a selection is carried out that meets the criteria according to the performance assessment category for the previous 2 years or 1 year and/or during the current year. For districts that want to get criteria as mentioned above, at least an assessment is carried out within 1 year or no later than the third quarter of the current year. The performance assessment categories for the village government in Bantul Regency to obtain DIKAl are:

Table 2. Category of Performance Assessment of the Kalurahan Government to get DIKAl

No.	Rating Categories	Remarks
1	AA Grade	very satisfactory, with a score of over 90 to 100
2	A Grade	satisfactory, with scores of more than 80 to 90
3	BB Grade	Very good, with a score of more than 70 to 80
4	B Grade	good, with a score of more than 60 to 70
5	CC Grade	sufficient, with a score of more than 50 to 60
6	C Grade	less, with a score of more than 30 to 50
7	D Grade	very less, with a value of 0 to 30

Meanwhile, the data of the DIKAl recipients is as follows:

Table 3. Recipients of DIKAl for the 2022 Fiscal Year

No.	Kalurahan	Kapanewon	Value	Categories	DIKAl Allocation (Rp.)
1	Mulyodadi	Bambanglipuro	77.7	BB	300.000.000,-
2	Guwosari	Pajangan	67.7	B	200.000.000,-
3	Panjangrejo	Pundong	66	B	200.000.000,-
4	Murtigading	Sanden	62.9	B	200.000.000,-
5	Pendowoharjo	Sewon	62.2	B	200.000.000,-
6	Sumbermulyo	Bambanglipuro	61.9	B	200.000.000,-
7	Sumberagung	Jetis	60.2	B	200.000.000,-
QUANTITY					1.500.000.000,-

Table 4. Recipients of DIKAl for Fiscal Year 2023

No.	Kalurahan	Kapanewon	Value	Categories	DIKAl Allocation (Rp.)
1	Guwosari	Pajangan	86.1	A	150.000.000,-
2	Bawuran	Pleret	84.1	A	150.000.000,-
3	Sumbermulyo	Bambanglipuro	84.0	A	150.000.000,-
4	Panjangrejo	Pundong	82.3	A	150.000.000,-
5	Murtigading	Sanden	81.0	A	150.000.000,-
6	Caturharjo	Pandak	80.5	A	150.000.000,-
7	Mulyodadi	Bambanglipuro	77.0	BB	100.000.000,-
8	Bangunjiwo	Kasihani	76.9	BB	100.000.000,-
9	Sumberagung	Jetis	75.9	BB	100.000.000,-
10	Donotirto	Kretek	74.7	BB	100.000.000,-
11	Tamantirto	Kasihani	74.4	BB	100.000.000,-
12	Tirtonirmolo	Kasihani	74.0	BB	100.000.000,-
13	Tirtoharjo	Kretek	73.2	BB	100.000.000,-
14	Karangtengah	Imogiri	72.3	BB	100.000.000,-
15	Sidomulyo	Bambanglipuro	71.3	BB	100.000.000,-
16	Parangtritis	Kretek	69.6	B	50.000.000,-
17	Pendowoharjo	Sewon	69.5	B	50.000.000,-
18	Wijirejo	Pandak	69.5	B	50.000.000,-
19	Segoroyoso	Pleret	69.2	B	50.000.000,-
20	Srigading	Sanden	68.0	B	50.000.000,-
21	Terong	Dlingo	67.5	B	50.000.000,-
22	Srimulyo	Piyungan	67.0	B	50.000.000,-
23	Gadingsari	Sanden	66.3	B	50.000.000,-
24	Potorono	Banguntapan	65.3	B	50.000.000,-
25	Srihardono	Pundong	65.3	B	50.000.000,-
26	Patalan	Jetis	65.1	B	50.000.000,-
27	Wukirsari	Imogiri	64.5	B	50.000.000,-
28	Pleret	Jetis	63.9	B	50.000.000,-
29	Timbulharjo	Sewon	62.8	B	50.000.000,-
30	Srimartani	Piyungan	62.0	B	50.000.000,-
31	Triharjo	Pandak	60.1	B	50.000.000,-
TOTAL					2.600.000.000,-

From the table above, in 2022, villages that manage to enter the BB value category can only get up to 300 million, but in 2023 villages with the A value category will only get 150 million. This shows the inconsistency of the incentives given to the DIKAl program by the district government. It was conveyed by the Head of PMK that in district budget planning, indeed the allocation for DIKAl is not determined definitively, but based on the consideration of the Regent. The annual allocation for DIKAl must wait for the Regent's decision to determine how much. So it is not based on a certain percentage of the budget that is certain. The total number of DIKAl is adjusted to the ability of the district every year so that it fluctuates.

With the absence of certainty in the allocation of DIKAl funds every year, the district government is free to determine the amount of allocation based on the district's financial capabilities. This shows the dominance of the power of the district government in relation to the district government. Meanwhile, according to the Head of PMK Bantul, the process of implementing the DIKAl policy, in general is as follows:

1. The determination of DIKAl funds has been budgeted in the APBD;
2. The Regent establishes the DIKAl Implementation Team, the Evaluation Team and the Application Admin;
3. Establish a Verification Team;
4. The Kalurahan Government appointed a Team to prepare the DIKAl assessment document;
5. The assessment of DIKAl uses the DIKAl application prepared by the Communication and Informatics Office;
6. The Kalurahan Government prepares documents and uploads them in the DIKAl application;
7. Kapanewon verifies documents uploaded by the village government and provides an assessment;
8. The district evaluates documents that have been verified by the district and provides an assessment;
9. The Regent determines the district government to receive DIKAl;
10. The DIKAl recipient village proposes the disbursement of DIKAl through the PMK Office;
11. The PMK Office proposes the disbursement of DIKAl to be transferred to the kalurahan cash account;
12. The district includes the DIKAl and the activity plan to be financed from the DIKAl in the APBKAl;
13. Kalurahan carries out activities financed from DIKAl;
14. Kalurahan reported the implementation of activities financed from DIKAl;

From this process, many Regional Apparatus organizations (OPD/related agencies) were involved in the assessment, namely:

1. The PMK Office as the facilitator/coordinator of the DIKAl process and as an assessment agency in the field of governance, empowerment and innovation of the village government;
2. Legal Section, preparing regulations;
3. BAPPEDA, as an agency for assessing and planning activities/budgets;
4. BPKPAD, as the budget providing agency;
5. The Inspectorate, as an agency that assesses and supervises activities;
6. Health Office, as an assessment agency in the health sector;
7. the Environment Agency, as an assessment agency in the field of waste management;
8. The DIKPORA Office, as an assessment agency for the education sector;
9. The KOMINFO Office, preparing an application for assessment;
10. P3MD Experts as an assessment agency in the field of governance, empowerment and innovation;
11. Kapanewon, as a document verification agency;

12. The Kalurahan Government, as the object of assessment and preparation of documents;

The determination and background of agencies related to DIKAl, are the Duties and Functions of the OPD/agency. This is in line with the criteria assessed in the DIKAl in accordance with the Bantul Regent Regulation Number 23 of 2023 Chapter III article 4, namely: (a) governance and finance; (b) basic services; (c) economy; (d) waste management; (e) innovation; and (f) human development. Meanwhile, the submission of the village performance assessment is carried out through filling out a performance assessment application which is filled out independently by the village, and then will be verified and assessed by the OPD.

Those who prepared the draft DIKAl assessment indicators were: DPMK, Inspectorate, Bappeda, DLH, Health Office, Dikpora, TA P3MD, representatives of kapanewon and representatives of APDESI, but what determined to be a reference was during the coordination meeting forum led by the Regent. Meanwhile, the performance assessment mechanism which is carried out in stages, more or less takes time for the village government to fill in and prepare evidence from all assessment criteria. This could reduce the time owned by village officials that should be used for services to the community or other interests.

In accordance with Bantul Regent Regulation Number 23 of 2023, the weight of the self-assessment by the district is 80% and the rest is the weight of the assessment from the district government. The tiered assessment adopts from a long-standing assessment model and has been developed by various institutions/agencies in the context of assessment such as DIKAl (for example, LAKIP, EPDEKEL, etc.). The village government can independently measure the achievement of the indicators set in the assessment of DIKAl by the local government, and can compare or assess conditions according to existing indicators and data. Although more than 30 documents were uploaded on the DIKAl application, however, the enthusiasm of each village in accessing DIKAl for 2 years showed an increase.

The use of DIKAl is prioritized to finance basic service activities, poverty alleviation, and economic empowerment which are the authority of the district. More fully in the SE of the Bantul Regency PMK Office No. b/400.10.2.4/00022/DPMK concerning technical guidelines for the implementation of assessment, disbursement and utilization of village incentive funds (DIKAl), Chapter III regulates the use of DIKAl funds rigidly, as follows:

Basic Services

1. Basic Education Services

Organizers of PAUD / KINDERGARTEN / TPA / TKA / TPQ / non-formal madrasas belonging to the sub-district (honorarium, clothing, etc.); support for the implementation of PAUD (APE, PAUD facilities, etc.); educational counseling and training for the community; maintenance of infrastructure facilities for libraries / reading centers / learning studios belonging to the sub-district; maintenance of infrastructure facilities of PAUD / TK / TPA / TKA / TPQ / NON-FORMAL MADRASAH belonging to the sub-district; construction / rehabilitation / improvement / procurement of infrastructure / props / PAUD / TK / TPA / TKA / TPQ / non-formal madrasas; Development/Rehabilitation/Improvement of Library Facilities / Reading Districts /

District-Owned Learning Studios; Library management (Library Procurement, Honor, Reading Park); development and construction of art and learning studios; educational support for poor / outstanding students; support for education volunteers; integrative holistic early childhood development (PAUD HI); psychological assistance for students and parents; other activities related to basic education services.

2. Basic Health Services

Implementation of village-owned health posts / Polindes (medicines, incentives, family planning, etc.); the implementation of posyandu (supplementary food, pregnant classes, elderly, incentives); counseling and training in the health sector (for the community, health personnel and cadres, etc.); the implementation of health alert villages; the development of the Youth Red Cross (PMR) at the village level; co-parenting or Toddler Family Development (BKB); fostering and supervising traditional health efforts; maintenance of Posyandu / Polindes / Village Health Polyclinic (PKD) infrastructure; development / rehabilitation / improvement / procurement of facilities / infrastructure of posyandu / polindes / PKD; facilitation of the implementation of Posbindu; the management of healthy village houses; construction of KB villages; inclusive community management; handling / restoring malnourished / stunting toddlers; assistance for chronic / high-risk malnutrition and puerperium; environmental hygiene and health movement / PSN; the development of the pre-murukti wreda; the implementation of youth posyandu; other activities related to basic health services.

3. Basic Public Works and Spatial Planning Services

Maintenance of the Roads; maintenance of roads in residential environments / alleys; maintenance of agricultural roads; maintenance of the bridge; maintenance of village road infrastructure (culverts / sewers / ditches / drainage, etc.); Maintenance of the Building / Infrastructure of the Village Hall / Disability Friendly Community Center; maintenance of funerals / historical sites / disability-friendly funerals; pond maintenance; construction / rehabilitation / improvement / paving of village roads; construction / rehabilitation / improvement / paving of roads in the residential environment; development / rehabilitation / improvement/ paving of farming roads; construction / rehabilitation / improvement / paving of bridges; construction / rehabilitation / improvement of village road infrastructure (culverts, sewers, etc.); Development / Rehabilitation / Improvement of Disability-Friendly Community Halls / Community Centers; construction / rehabilitation / improvement of cemeteries belonging to sub-districts / historical sites belonging to sub-districts / disabled-friendly sub-districts; Making / updating of regional and social maps of the village; preparation of village spatial planning documents; Development / Rehabilitation / Improvement of the Village Village; Preparation of Urban Cultural Area Planning Documents; Development / Development of the Cultural Area; other activities related to basic services of public works and spatial planning.

4. Basic Services of Peace, Public Order, and Community Protection

Support for the implementation of the AKIN's Uninhabitable House development / rehab program; maintenance of infiltration wells belonging to the district; maintenance of clean water sources belonging to the district (springs, water reservoirs, drilled wells, etc.); maintenance of clean water connections to households (pipetting etc.); maintenance of residential sanitation (culverts, sewers, ditches outside road infrastructure);

maintenance of public toilet facilities / public toilets, etc.; maintenance of village waste management facilities (shelters, waste banks, etc.); maintenance of wastewater disposal systems (drainage, household wastewater); maintenance of children's parks/playgrounds belonging to the district; development / rehabilitation/improvement: infiltration wells, clean water sources belonging to the village, clean water connections to households, sanitation of settlements; public toilet facilities / public toilets, etc.; waste management facilities; wastewater disposal system; children's parks / playgrounds belonging to the district, district drinking water management, communal WWTP; management of waste sorting houses / waste banks; waste management training; other activities related to basic services of public housing and residential areas.

5. Basic Social Services

Facilitation of abandoned children abandoned elderly parents; the construction of disability-friendly public facilities; facilitation of infrastructure, equipment / aids for people with disabilities and / or sick poor families; facilitation of protection and social security during and / or after disaster emergency response for disaster victims; other activities related to basic social services.

Poverty Alleviation and Economic Empowerment

1. Marine and Fisheries

Maintenance of karamba / inland fisheries ponds belonging to the district; maintenance of river / small fishing ports belonging to the district; development / rehabilitation / improvement of karamba / inland fisheries ponds belonging to the sub-district development/rehabilitation/improvement of river fishing ports/small owned by the sub-district; fisheries assistance (seeds / feed / etc); technical guidance / training / introduction to inland fisheries / fishermen; development of fish processing business; other activities related to marine and fisheries.

2. Agriculture and Livestock

Increasing the production of food crops; increase livestock production (production / management / cage equipment); Strengthening food security at the village level (village barns, etc.); maintenance of tertiary / medium irrigation canals; training / technical guidance / introduction of appropriate technology for agriculture / livestock; the construction of tertiary / medium irrigation canals; facilitation of community groups in the field of agriculture and livestock; development of agricultural / livestock product processing businesses; post-harvest processing training; Superior seed production / marketing training; Training / Training of Food Security Officers; other activities related to agriculture and livestock; Cooperatives, Micro, Small and Medium Enterprises (MSMEs); investment support; trade and industry.

3. Cooperative and MSME Activities

Cooperative / KUD / MSME management training; development of infrastructure facilities for micro, small, medium and cooperative enterprises; procurement of appropriate technology for the development of non-agricultural rural economies; assistance in the implementation of healthy and good food production for MSMEs; Other activities related to MSMEs.

4. Capital participation support activities

Formation of BUMDes (preparation and initial formation of BUMDesa); BUMDesa management training (training carried out by the village government); other activities related to capital participation support.

5. Trade and industrial activities

Maintaining the Village Market / Village Stalls; Construction / Repair of Village Market / Village Kiosks; the development of small industries at the provincial level; formation / facilitation / training / assistance of productive economic business groups; the development of a healthy market; Development Products local mainstay (PAS) / product A Bachelor's Degree in Psychology; other activities related to trade and industry.

From the description related to the use of DIKAl above, it shows the dominance of the district government over the village government, because the acquisition of DIKAl is through a competitive process and is rewarding. In general, a reward has freedom in its use. However, this is not the case with DIKAl. In 2022, Sumbermulyo Village is one of 7 villages in Bantul that received DIKAl in 2022. In that year, the use of DIKAl in Sumbermulyo Village was used to cover the shortfall of the village budget in order to support the three regional priorities. This was conveyed by Carik Sumbermulyo that at the end of 2022 at the time of budget preparation, there was a deficit of Rp 423 million, which was then agreed to be capped with DIKAl, so that the deficit was only around 200 million. The rewards received from DIKAl are used to help with DD shopping, so that they do not run out to meet the supravillage policy. In Sumbermulyo, it is used for cadre honorariums, PAUD, PMT, and others in addition to education, health, and empowerment.

The use of DIKAl received by the Sumbermulyo Village is ultimately used to support the expenditure of the Village Fund, where with the existence of various supra-village regulations, it is mandatory to use the Village Fund also for the expenditure of programs and activities of the Bantul Regency Government. This causes programs and activities that are the needs of the Village to be not optimal in financing. The needs of the Kalurahan covered by DD are less than 30%, due to the synchronization load. The needs of the village can no longer be met. In 2023, food security is 20%, BLT 10%, mandatory activities, stunting, RTLH, education, and others according to supravillage rules, between 30-40% and is used to build conblok in an environment that is pure from the aspirations of the community. So, the activities carried out by the sub-district have been determined by the supravillage. Village independence is only 30%, preferably 40%.

The intervention of the Bantul Regency Government in terms of budget has exceeded 50% of the budget that should be used for village needs. This adds to the evidence that the intervention of the supravillage government is even greater, and the village does not have the power to resist because the intervention is wrapped in a policy that is binding on the village, systemic, and there are sanctions for villages that ignore the supravillage regulations. The capacity and authority of the village government are not able to resist supra-village hegemony. Bantul Regency uses BKK as DIKAl to reward Kalurahan that performs well, where actually this DIKAl policy is used to direct Kalurahan to carry out programs and activities of the Regency Government, through 6 criteria following 36 indicators determined by OPD/related agencies in the Regency. Meanwhile, the Utilization of DIKAl is also regulated rigorously in the Juknis of the PMK Office regarding technical guidelines for the implementation of assessment, disbursement and utilization of DIKAl.

Conclusion

There is a different rationalization between the Regency government and the Kalurahan government. Bantul Regency uses the Regency Financial Assistance (BKK) as a DIKAl to reward districts that perform well, but in its use it is limited to activities that are rigidly regulated in the juknis, so it can be said that the DIKAl is not a reward but tends to be a burden on district activities that must be done by the district government. Meanwhile, for the village government, DIKAl tends to be used to increase the amount of village income with incentive rewards received. The need to increase village income is used to reduce the budget deficit in activities in the use of village funds that exceed the current year's village fund acquisition.

The implementation of DIKAl is technocratic even though the assessment is packaged with a democratic model because there is an independent assessment by the district whose weight is up to 80%. The enthusiasm of the village government in implementing the DIKAl policy is very diverse. For sub-districts that have an orderly administration, the DIKAl policy is welcomed with pleasure because it will be able to increase the sub-district revenue. For sub-districts that are not good in village administration, the DIKAl policy is interpreted as a burden because they have to complete a lot of documents. Meanwhile, villages that already have high village income, incentive rewards are no longer an attraction, and will interpret DIKAl as mandatory that must be implemented.

References

- Akbal, M. (2016). Harmonisasi Kewenangan antara Pemerintah Pusat dan Daerah dalam Penyelenggaraan Otonomi Daerah. *Jurnal Supremasi*, XI nomer 2(2 Oktober 2016), 99–107. <https://doi.org/https://doi.org/10.26858/supremasi.v11i2.2800>
- Haryono, S. (2023). *31 Kalurahan di Kabupaten Bantul Dapat Dana Insentif Kalurahan Rp2,6 Miliar*. Timesindonesia.Co.Id.
- Hidayat, T. (2022). *Beri Kinerja Terbaik, 7 Kalurahan Dapat Dana Insentif dari Pemkab Bantul*. Timesindonesia.Co.Id.
- Huda, N. (2010). *Problematika Pembatalan Peraturan Daerah*. FH UII Press.
- humas Kabupaten Bantul. (2022). *Dana Intensif Kalurahan Digulirkan, Pemkab Bantul Gelar Sosialisasi*. Bantulkab.Go.Id.
- Humas Sekretariat Kabinet Republik Indonesia. (2023). *Pelaksanaan Pembinaan dan Pengawasan Terhadap Penyelenggaraan Pemerintahan Daerah*. Sekretariat Kabinet Republik Indonesia.
- Jessen, M. H., & Eggers, N. von. (2020). Governmentality and Statification: Towards a Foucauldian Theory of the State. *Theory, Culture & Society*, 37(1), 53–72. <https://doi.org/https://doi.org/10.1177/0263276419849099>
- Nadir, S. (2013). Otonomi Daerah dan Desentralisasi Desa Menuju Pemberdayaan Masyarakat Desa. *Jurnal Politik Profetik*, 1(1), 9.
- Pambudi, A. S., Manalu, G. S. L., & Deni. (2022). Evaluasi Pemanfaatan Dana Insentif Daerah Berbasis Penghargaan Pembangunan Daerah pada Provinsi Jawa Tengah, Bengkulu, dan Jawa Timur. *Jurnal Kebijakan Pemerintahan*, Vol. 5(No, 2), 1–11. <https://doi.org/https://doi.org/10.33701/jkp.v5i2.2679>
- Peraturan Menteri Keuangan Republik Indonesia Nomor 140/ PMK.07/2022 (2022).
- PKDOD LAN. (2016). *Hubungan Kewenangan antara Pemerintah Provinsi, Pemerintah Kabupaten/Kota, dan Pemerintah Desa dalam Penyelenggaraan Pemerintahan Desa* (R. Nurjaman (ed.)). PKDOD LAN.
- Rasyid, S. B. A., & Pribadi, U. (2021). Implikasi Reformasi Birokrasi Terhadap Kepercayaan dan Kepuasan Warga di Kota Tidore Kepulauan. *Jurnal Ilmu Sosial Dan Humaniora (JISH)*, 10(no.3), 430–447. <https://doi.org/http://dx.doi.org/10.23887/jish-undiksha.v10i3.35375>

- Rauf, R. (2018). *Asas Penyelenggaraan Pemerintah Daerah (Dekonsentrasi, Desentralisasi, dan Tugas Pembantunya)* (S. Maulidiah (ed.); First Edit). Zanafa Publishing.
- Ropii, I. (2015). Pola Hubungan Pemerintah Pusat dan Pemerintah Daerah dalam Otonomi Daerah (Konsepsi dan Dinamikanya). *Maksigama : Jurnal Ilmiah Hukum Universitas Wisnuwardhana Malang*, 9(no.1), 39–59. <https://doi.org/DOI:https://doi.org/10.37303/.v9i1.4>
- Sahdan, G. (2020). Membongkar Selubung Ideologi Ilmu Pemerintahan: Perspektif Governmentality. *GOVERNABILITAS (Jurnal Ilmu Pemerintahan Semesta)*, 1(1), 41–57.
- Simanjuntak, K. M. (2015). Implementasi Kebijakan Desentralisasi Pemerintahan di Indonesia. *Jurnal Bina Praja, Journal of Home Affairs Governance*, 7(2), 111.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (25th ed.).
- Susanto, S. N. H. (2019). Desentralisasi Asimetris dalam Konteks Negara Kesatuan. *Administrative Law & Governance Journal*, 2(4), 631–649. <https://doi.org/https://doi.org/10.14710/alj.v2i4.631-639>
- Synta, & Nurhazana. (2021). Efektivitas Dana Insentif Daerah dalam Mendukung Pencapaian Kinerja Tertentu di Kabupaten Bengkalis. *Jurna IAKP, Vol.2(No. 2)*, 150–158.
- Tyas, B. H. S., Winarti, S. E., Raharjo, T. P., & Puspitasari, C. (2022). Politik Anggaran Belanja Desa Masa Pandemi di Kalurahan Sumbermulyo, Bambanglipuro, Bantul, Daerah Istimewa Yogyakarta. *Jurnal Agregasi*, 10, No.1, 1–16. <https://doi.org/10.34010/agregasi.v10i1.5746>
- Tyas, B. H. S., Winarti, S. E., Raharjo, T. P., & Puspitasari, C. (2023). Belunggu Desa Mewujudkan Prioritas Daerah: Relasi Pemerintah Kalurahan dan Supradesa dalam Sinkronisasi Program di Kalurahan Sumbermulyo, Bantul. *Jurnal Ilmu Pemerintahan Widya Praja, Vol. 49(No. 2)*, 155–169. <https://doi.org/10.33701/jipwp.v49i2.3653>
- Vela, J. A. C., & Bedner, A. W. (2015). Decentralisation and village governance in Indonesia: the return to the nagari and the 2014 Village Law. *The Journal of Legal Pluralism and Unofficial Law*, 47(3), 493–507.