The Meaning of Village Fund Management for Empowerment of Persons with Disabilities

Shihha Fawziya Aziz\textsuperscript{1,2}, Puji Handayati\textsuperscript{2}, Rizky Firmansyah\textsuperscript{3}\textsuperscript{*}

\textsuperscript{1,2,3}Faculty of Economy, State University of Malang
*Corresponding author. Email: rizky.firmansyah.fe@um.ac.id

ABSTRACT
This study aims to understand and reveal the meaning of individual experiences related to the problems studied, the management of village funds for empowerment of persons with disabilities. The research was conducted in three villages in Ponorogo which is known as Idiot Villages, namely Karangpatihan, Krebet, and Sidoharjo. Data collection was carried out by observation and in-depth interviews with several related people from the three villages. The results showed that each village has a policy of allocating village funds, especially for people with disabilities.

The Village Fund (PK) for the empowerment of people with disabilities in Karangpatihan Village was interpreted as a commitment, ethical actions guarded by the informants led to the commitment of the Karangpatihan village government to pay more attention to empower people with disabilities. Meanwhile, informants in Krebet Village interpreted village funds for empowering people with disabilities as an intervention, because empowerment of persons with disabilities in Krebet Village is handled by “Rumah Kasih” which is an independent institution, so that the Krebet Village Government was reluctant to intervene in the financial management of “Rumah Kasih”. The results of research in Sidoharjo Village show that village funds for the empowerment of people with disabilities are interpreted as conflict, as well as creating a stigma against the community that the government prioritizes the interests of persons with disabilities over the interests of the community. Therefore, the Sidoharjo village government has a policy not to allocate village funds for the empowerment of people with disabilities.

Keywords: Village Fund, Village Government, Village Fund Management

1. INTRODUCTION
Village funds are managed in accordance with regulations stated in Law no. 6 of 2014 regarding villages, Government Regulation (PP) no. 60 of 2014 regarding Village funds and Government Regulation no. 22 of 2015 regarding changes. There are a few things that the government wants to emphasize in Law related to village fund, namely regarding the right of every village in Indonesia to receive village funds, the source of the village funds budget comes from the APBN, then the priority of village funds for financing two things, namely development and empowerment. However, based on the different characteristics and needs of each village, it is possible that the village fund management policies taken are also different. The Law has supported that village funds will be more prioritized for empowerment, but it is not a guarantee that the empowerment program will actually receive a share of the village fund allocation, even though the village funds should be sufficient to be allocated to empowerment as the Law has mandated. For this reason, an understanding of the rules for managing village funds must be emphasized and understood by every village apparatus as the administrator of the government and also as the party in charge of village financial management. An understanding of the rules for managing village funds is expected to lead to improving the quality of village fund management and sharpening the priority of village fund management so that the village government is able to create conditions for good governance, because the good and bad performance of the village government can be seen from how village officials run government by referring to the principle of goodness and governance that can truly be felt by community (Keban, 2000, p. 6).

Karangpatihan Village, Krebet Village and Sidoharjo Village which are known as idiot villages should understand that empowerment assisted by the allocation of village funds will be able to become asset to explore the potential of people with disabilities so that village social problems can be resolved. However, the allocation of village funds from the central
government, which according to the regulations is used as priority for empowerment resulted various responses, as can be seen from the differences in policies taken by the village government. Karangpatihan Village showed awareness of allocating village funds for empowering persons with disabilities in the form of capital assistance, while two other villages, Krebet and Sidoharjo, admitted that there is no village fund allocation for empowering persons with disabilities. This difference is based on several things, including the obedience of Law, the existence of social institutions and also the priority needs of the community.

The difference in policies taken regarding the management of village funds for empowering people with disabilities, indicating that each village has its own understanding, where each understanding has its own meaning which is the belief held by each village, moreover considering the legitimacy factor of the community and also good governance become performance benchmark for the village government, it is necessary to find and reveal the meaning that underlies the three villages in managing village funds for empowering persons with disabilities.

2. LITERATURE REVIEW

2.1 Legitimacy Theory
Legitimacy is something that can influence organizational behavior. According to Ekawati (2012, p. 61), the determinant of legitimacy is society or people who have a high position in an organization. The existence of the organization and the interests of the organization to gain legitimacy make the organization must always ensure that an organization stand on the right side, in the view’s of public so that the organization must always obey the Law and adapt social norms or ethical values in society as a strategy to get a position and adjust its activities in the midst of society. Pradnyadari and Rohman (2015, p. 2) argued that a company can be said to be successful in exercising legitimacy if it is able to fulfill community expectations, for example by carrying out corporate social responsibility. However, if at any one time the organization cannot fulfill the expectations of the community, in other words there is a mismatch between the expectations of the community and the operations which had been carried out by the organization, it can lead to a legitimacy gap (Lindawati and Puspita, 2015, p 164). The legitimacy gap will become an obstacle for organizations in carrying out activities in the community, the organization can lose support from the community even the worst thing is to lose legitimacy so that it is unable to continue its activities.

2.2 The Concept of Good Governance
Good Governance can be used in managing an organization. Good governance can also be used as a tool to measure the performance of government (Keban, 2000, p. 6). The performance of future government can be measured by the extent to which government institutions and apparatus have embodied the values of good governance which can be felt by the community. Good governance is described as a socio-political interaction between government and society in various fields related to the interests of society, as well as government intervention in these interests (Kooiman 1993 in Sari, 2013, p. 1023). In managing an organization, good governance creates a new paradigm that the center of governance is not only in the organization, but also in society, therefore the position of society becomes important when the organization wants to achieve good governance.

3. RESEARCH METHOD

3.1 Approach and Type of Research
This type of research is qualitative with transcendental phenomenology approach. Qualitative techniques used to increase the depth of researchers’ understanding of the phenomenon being studied, especially if the phenomenon has never been studied, according to Sugiono (2013, p. 3), qualitative research supports obtaining data in depth, because from that data, a real meaning is obtained.

Phenomenological research is research that aims to see a phenomenon from the point of view of human experience so that researchers must be directly involved in extracting the true meaning of the phenomenon occurred (Sobur, 2013, p. 425). Meanwhile, in transcendental phenomenology according to Mulia and Kamayanti (2012), the whole process must emphasize the subjectivity aspect, because the essence of experience is disclosure.
3.2 Researcher's presence
The presence of researchers is very important because phenomenological research depends on the results of interviews to obtain information. Direct interviews by researchers can be a means of gathering deeper information from sources, asking for further explanations and even confirming the answers of the informants (Raco, 2012, p. 99).

3.3 Research sites
The locations used in this study are Karangpatihan Village, Krebet Village and Sidoharjo Village in Ponorogo District, three villages were selected on the basis of the largest number of people with disabilities and all three are quite well known in the community as idiot villages.

3.4 Data source
Sources of data used in this study are primary data sources and secondary data, in the form of recordings and transcripts of direct interviews with informants and also several secondary data sources from documentary videos and online news.

3.5 Data Analysis Technique
Kamayanti (2016, p. 153) mentioned several data analysis techniques in phenomenological research as follows:

1. Noema
Noema can also be called an objective description of what appears to the human senses. The noema process is carried out by reading the interview transcript repeatedly to understand the overall meaning of the interview results with the informants so they can be accepted by the five senses.

2. Noesis
Noesis makes us aware of the meaning of what we have deeply remembered, thought, done, or felt. In the noesis process, the researchers began to describe the analysis of the informants' understanding of a problem.

3. Epoche (Braketing)
The epoche stage provides instructions for researchers to shut down personal assumptions, in order to explore deeper meaning in the informants' awareness of a problem.

4. Intentional Analysis
The process of combining noema and noesis is called Intentional analysis, in this stage the meanings are grouped by reason or theme. Intentional analysis provides a view on how the noesis is formed from a noema, as well as a description of the meaning to the researcher.

5. Eidetic Reduction
The Eidetic Reduction stage is usually in the form of paragraphs and long descriptions containing the explanation or final conclusion of the meaning process which contains the informant's pure awareness of a problem.

4. RESULTS AND DISCUSSION

4.1 Village Fund for Empowerment as the Commitment of Karangpatihan Village
Informant E from Karangpatihan Village has a personal opinion about managing village funds for the empowerment of persons with disabilities. Informant E realizes that most of the use of village funds is in Karangpatihan Village for development, and without village funds' assistance, empowerment can still run, even though informant E thinks that it is unfair if village funds is only allocated for development, while the empowerment which has been initiated for a long time does not get a contribution. For this reason, informant E always tries to allocate village funds for empowerment, especially empowerment of persons with disabilities, although only in the form of village funds optional asset. This is based on informant E's understanding that injustice in allocating village funds is an unethical action.

“bisa jalan pemberdayaannya, tanpa dana desa juga bisa jalan, tetapi masa mau nggak dikasih, dibangun jalan dibangun apa, kok pemberdayaan nggak ada, apalagi saya dia itu kettua POKMAS nya (Peran Kelompok Masyarakat) dan sekarang jadi kepala desa, ya seharusnya ada kontribusinya untuk pemberdayaan, jadi nggak etis kalau sebelum ada dana desa yang kita nyari proposal itu dan sesudah ada dana desa, pemberdayaannya itu aja”
“The empowerment is still continued, even though without village funds. Why do not we get it? For the construction of roads, buildings and stuff, empowerment does not exist. I was the leader of POKMAS, and now I am the Head of Village, there should be a contribution to empowerment in my village. It looks non sense. before there were village fund, we looking for proposal, and now, after village fund exist, we do not get it.”]

Informant E stated that the current form of village fund allocation for empowering persons with disabilities is still limited to village funds optional capital. The village government tries to allocate village funds for the empowerment of persons with disabilities with many backgrounds such as maintaining community trust and also as a form of ethical attitudes, but more deeply, village funds are managed for empowering persons with disabilities on the basis of commitment. Informant E, who currently serves as the village head, tries to maintain his commitment as the initiator of the empowerment program, he wants to show that from then until now, the commitment held by him to empowering people with disabilities has remained the same.

"komitmen, kita punya komitmen terhadap pemberdayaan dan orang disabilitas, bukan hanya dulu (saat memulai kegiatan pemberdayaan dengan banyak hambatan), namun sampai saat ini"

[“The commitment. We have a commitment to the empowerment and people with disabilities, not just then, but until now.”]

4.2 Village Fund for Empowerment as Karangpatihan Village Government Intervention

Informant S from Krebet Village said that empowerment of people with disabilities in Krebet Village has been carried out, but its implementation is not the responsibility of the village, it is the responsibility of Rumah Kasih, while Rumah Kasih is an independent social foundation under the Ministry of Social Affairs so the responsibility for empowerment activities of persons with disabilities is also submitted to the Ministry of Social Affairs, not to the Village Government. Informant S understands that the affairs of Rumah Kasih and village affairs are in different domains, so there are many things that informant S does not know about Rumah Kasih, especially financial and funding issues.

“The commitment held by the village government is only to direct assistance to Rumah Kasih. In village funds option, the informant S reiterated that Rumah Kasih is not an area that could be intervened by the village government.

"misalnya ada bantuan khusus untuk masyarakat idiot, ya langsung kita arahkan kesitu. Tetapi bantuan ya bukan dari desa, misalkan dinas sosial, nggak ada kaitannya sama desa, desa gak tau... bertanya juga gak berani kan bukan ranahnya."

[“When there are aids for people with disabilities, it goes to Rumah Kasih. The aid is not from the village, it is from may be social service. It has nothing to do with the village, we do not know, we feel hesitant even to ask, because it is not our concern.”]

The village government believes that Rumah Kasih can take responsibility for empowering people with disabilities, morally and materially, so that the Karangpatihan Village Government agrees not to increase responsibility by intervening in Rumah Kasih’s affairs, instead the Karangpatihan Village Government focuses more on village funds for development which still has shortcomings and so that until now there has been no allocation of village funds for the empowerment of persons with disabilities.

4.3 Village Fund for Empowerment as Conflict in Sidoharjo Village

The principle of managing village funds in Sidoharjo Village is priority, not equity where all parties receive an allocation of village funds. The principle of priority becomes the basis for the Sidoharjo Village government to act fairly towards all groups that have an interest, because village funds which is managed only by considering the interests of the group or group will create a perspective that the village government manages village funds unequally. In Sidoharjo Village, empowering persons with disabilities is still considered the unilateral interest of one group, so informant P could not allocate village funds for persons with disabilities and then sacrificed the
interests of the broader group that is also entitled to village funds. "tidak bisa jika satu menjadi prioritas dan lainnya tidak, maksudnya begini, masa (kebutuhan masyarakat) yang lebih banyak malah tidak diurus terlebih dahulu, jadi tidak harus spesifik dana desa untuk ini itu, penyandang disabilitas, yang terpenting semua bisa merasakan hasilnya"

["Prioritizing one and ignoring the others is not right. It means society needs must be taken care of firstly. It does not have to be specific, the important is people can feel the result."]

The management of village funds that is lame or heavy on the interests of one party will cause problems which are interpreted by informant P as a conflict. This conflict is a conflict of trust between the village government of Sidoharjo and the community. The community will lose belief in the government, which is considered to be less wise in managing village funds, the impact is that the government will lose support from the community.

"Soale itu terkait bagaimana mengumpulkan perangkat masyarakat terhadap pemerintah desa, karena memang desa itu harus bisa rukun, mulai dari perangkat desa, lembaga desa, masyarakat desa, kompak, sehingga kalau ada program ya dapat dukungan”.

[“It relates to how to keep society’s belief to village government. The village must get along well, started from village apparatus, village institutions, and society. All must be cohesive, so if there is a program, it can support each other.”]

5. DISCUSSION

5.1 Village Fund for Empowerment as the Commitment of Karangpatihan Village

Village funds are allocated to empower persons with disabilities in the form of village fund capital, this policy is based on ethical actions believed by informants. Informant E understands that allocating for the empowerment of persons with disabilities in a village funds to the priority of Karangpatihan Village which is still towards development is an ethical action, and conversely, village funds which is allocated as a whole for development without leaving an allocation for empowerment is an unethical act.

The ethical actions that underlie the Karangpatihan Village Government in allocating village funds for the empowerment of persons with disabilities are further interpreted as a commitment. The Karangpatihan Village Government wants to show their commitment, that from the very beginning, empowerment has started to be mobilized, until now, the Karangpatihan Village Government will always support empowerment activities for people with disabilities. Commitment is an important thing to hold considering as Surwanti (2014, p. 42) stated that government commitment is one of the factors that need to be maintained in an effort to make changes in the paradigm of empowering people with disabilities. Empowerment of persons with disabilities does not only depend on orphanages or foundations, but there must also be a role for the government and the community. For this reason, we need commitment from the government and community support to realize empowerment.

Commitment driven by trust to always take ethical actions will encourage a good performance assessment of the government so as to generate public trust in the Karangpatihan Village government. Community trust is important for the Karangpatihan Village Government because the community holds the highest position in determining the legitimacy of the organization (Ekawati, 2012, p. 61). Legitimacy will increase along with the amount of commitment held by the government, the influence of legitimacy on the Karangpatihan Village Government is to maintain membership or position. Government officials who are elected periodically must ensure that the community assesses their performance well and has good legitimacy in the community so they can remain in their position in the village government, one of the paths taken is to commit to providing moral or material support to the empowerment of persons with disabilities. People who are satisfied and can feel the benefits of the performance and policies made by the Karangpatihan Village Government, will lead to good judgments, good assessments are one of the factors that show that good governance is beginning to be created (Keban, 2000, p. 6). On this basis, the Karangpatihan Village Government interpreted village funds as a commitment to empower people with disabilities.
5.2 Village Fund for Empowerment as Karangpatihan Village Government Intervention

Now days, Karangpatihan Village Government admits that there has been no allocation of village funds for the empowerment of persons with disabilities on the grounds that all matters of empowering persons with disabilities have been under the responsibility of Rumah Kasih. Rumah Kasih is a social foundation under the direct supervision of the Ministry of Social Affairs, so that the Karangpatihan Village Government feels that the affairs of Rumah Kasih and Krebet Village are in different domains. This caused reluctance on the part of the Karangpatihan Village Government in interacting or intervening in the affairs of Rumah Kasih.

Adi (2001) in Sugiri (2012, p. 63) stated that the constraints to empowerment through government intervention caused by the social system in the category of interest groups, the Karangpatihan Village Government may feel that the interests of the house of love or “Rumah Kasih” and the village are different so they are reluctant to intervene and in the end, it can cause constraints in the empowerment process. The reluctance of the Karangpatihan Village Government to intervene in Rumah Kasih is contradicted with statement stated by Sugiri (2012, p. 59) that government intervention is needed in community empowerment, especially in terms of financing. If the government refers to Sugiri’s statement (2012), empowerment can run better with intervention from the government in funding, especially now that there is village funds that can be used as empowerment financing, the government should be able to help financial of Rumah Kasih with an allocation of village funds.

There are many considerations underlying the policies taken by the Krebet Village government, one of which is the condition of Krebet Village infrastructure is still far from sufficient. In addition, Rumah Kasih is considered to be fully responsible for empowering persons with disabilities, village funds was decided not to be allocated to empowering persons with disabilities as a compensation, but more focused on development programs. The negative side of this policy is the possibility of a legitimacy gap arising because of the expectations of Rumah Kasih which are not in accordance with the policies of the Karangpatihan Village Government (Lindawati and Puspita, 2015, p. 164). In a village fund, the performance of village government is not assessed well because it has not fulfilled the concept of good governance, which according to Kooiman (1993) in Sari (2013, p. 1023), good governance is the existence of interaction between the government and the community or even the government and organizations. The Karangpatihan Village Government should have the courage to interact with Rumah Kasih in terms of managing village funds for the empowerment of persons with disabilities for creating good governance, instead of considering village funds for empowering persons with disabilities as an intervention that must be avoided.

5.3 Village Fund for Empowerment as Conflict in Sidoharjo Village

Sidoharjo Village is a newly separated village in 2007 which has only been established for about 15 years, so there are still many needs for infrastructure development that have not been met. The inadequate process of infrastructure development in Sidoharjo Village is due to the absence of a large budget source to accommodate development needs, while the central budget has been used up for village operations. When village funds began to exist in 2015, the condition began to change because funding sources for development were already available in quite a large amount, for that village funds in Sidoharjo Village was used optimally to pursue development targets so that there was no allocation of village funds for empowering persons with disabilities.

In odd moment, village needs for development is contradicted with the priority of using village funds for empowerment. However, if the Sidoharjo Village government enforces the allocation of village funds for the empowerment of persons with disabilities, it will conflict with the needs of the community for development, these conflicts and dissent have a potential to cause conflict between the village government and the community. Irwandi and Chotim (2017, p. 25) stated that conflicts will arise as a result of differences in people's lives, both individual differences and group differences, such as differences in opinions, views, understandings, and interest.

The negative thing arising from conflict is the loss of public trust in village government officials, this is very risky because the community or the people hold the highest position as a determinant of organizational legitimacy (Ekawati, 2012, p. 61), so losing trust is same as losing legitimacy from the community.
Furthermore, people who are not satisfied with the policies made will affect the performance appraisal of the village government. Bad ratings go hand in hand with assessments of bad governance. Village funds, for the empowerment of persons with disabilities, which is interpreted as a conflict in Sidoharjo Village, must ultimately be avoided, for that the government prefers not to allocate village funds for the empowerment of persons with disabilities.

6. CONCLUSIONS
The first conclusion is from Karangpatihan Village, village funds for the empowerment of persons with disabilities is interpreted as a commitment based on ethical actions. Informant E thought that not allocating village funds for empowerment is part of unethical actions in managing village finances, so there was an awareness that empowering people with disabilities was entitled to an allocation of village funds as a form of village government commitment to empowering people with disabilities.

The second conclusion, village funds for the empowerment of persons with disabilities in Krebet village is interpreted as an intervention. The Karangpatihan Village Government feels that the affairs of Rumah Kasih are not an area that can be entered or intervened by the Krebet Village government, for that with the existence of Rumah Kasih, the Karangpatihan Village Government can completely hand over the responsibility for empowering persons with disabilities, and the Karangpatihan Village Government can focus on village affairs apart from persons with disabilities such as development.

The third conclusion, village funds for the empowerment of persons with disabilities in Sidoharjo Village is interpreted as a conflict, on the basis of the overlapping interests that occur in Sidoharjo Village, where if village funds is allocated to empower people with disabilities, the village government will be considered to burden the unilateral interests and sacrifice the interests of the community at large. At the end, the village government of Sidoharjo chose not to allocate village funds for persons with disabilities to minimize the conflict.

REFERENCES
[1]. Ekawati, E. N. (2012). Legitimasi politik Pemerintah Desa (Studi pengunduran diri kepala desa di Desa Cinai Alus Kecamatan Martapura Kabupaten Banjar). Jurnal Ilmu Politik Dan Pemerintahan Lokal, 1(2), 58-72.
[2]. Government Regulation, No. 22/2015, Regarding village fund sourced from state revenue and expenditure budget.
[3]. Irwandi., & Chotim,E. R. (2017). Analisis konflik antara masyarakat, pemerintah dan swasta (studi kasus di Dusun Sungai Samak, Desa Sungai Samak, Kecamatan Badau, Kabupaten Belitung). Jurnal Ilmu Sosial dan Ilmu Politik. 7(2), 24-41
[4]. Kamayanti, A. (2016). Metodologi penelitian kualitatif akuntansi: Pengantar religiositas keilmuan. Jakarta Selatan: Yayasan Rumah Paneleh
[5]. Keban, Y. T. (2000). Good governance dan capacity building sebagai indikator utama dan fokus penilaian kinerja pemerintahan. Jurnal Perencanaan Pembangunan. Lembaga Administrasi Negara. No. 20, Juni-Juli (2000). Retrieved online from https://www.bappenas.go.id/files/6813/5229/8505/veremias_20091015151431_2389_0.pdf
[6]. Law of Indonesian Republic, No. 6/2014, Regarding village.
[7]. Lindawati, A. S. L., & Puspita, M. E. (2015). Corporate social responsibility: Implikasi stakeholder dan legitimacy gap dalam peningkatan kinerja perusahaan. Jurnal Akuntansi Multiparadigma, 6(1), 157-174. Doi: 10.18202/jamal.2015.04.6013.
[8]. Mulia, A. S. Kamayanti, A. (2012). Mengungkap pemahaman tentang akuntansi dari sudut pandang kecerdasan spiritual: Sebuah studi fenomenologi. Jurnal Akuntansi Multiparadigma Jamal, 3(3), 334-501.
[9]. Pradnyadari, I.D.A., & Rohman, A. (2015). Pengaruh pengungkapan corporate social responsibility terhadap agresivitas pajak. Diponegoro Journal Of Accounting, 4(2), 1-9.
[10]. Raco, J. R., & Tanod, R. R. H. M. (2012). *Metode fenomenologi aplikasi pada entrepreneurship*. Jakarta: Grasindo.

[11]. Sari, D. (September, 2013). Pengaruh sistem pengendalian intern pemerintah, implementasi standar akuntansi pemerintahan, penyelesaian temuan audit terhadap penerapan prinsip-prinsip tata kelola pemerintahan yang baik (Penelitian pada pemerintah daerah Di Provinsi Jawa Barat Dan Banten). *Simposium Nasional Akuntansi XVI*, Manado.

[12]. Sobur, A. (2013). *Filsafat komunikasi tradisi dan metode fenomenologi*. Bandung: PT Remaja Rosdakarya.

[13]. Sugiono. (2013). *Memahami penelitian kualitatif*. Bandung: CV Alfabeta.

[14]. Sugiri, L. (2012). Peranan pemerintah daerah dalam pemberdayaan masyarakat. *Publica*, 2(1).

[15]. Surwanti, A. (2014). Model pemberdayaan ekonomi penyandang disabilitas di Indonesia. *Jurnal Manajemen dan Bisnis*, 5(1), 2622-6308.