

MEANING THE ECONOMIC EXISTENCE AND FINANCIAL MANAGEMENT OF THE SMALL ORGANIZATION OF A TRADITIONAL VILLAGE IN BALI

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ABSTRACT

This study aims to reveal the economic side and financial management in the smallest organization of the village in Bali, namely the banjar adat. This organization is the spearhead of rural economic development with its social capital, solid community harmony capabilities and potential areas that are proven to be able to maintain the economic sustainability of their communities. In managing government and finances in traditional villages, it certainly requires professionalism in terms of accountability to the provincial government and the wider community. This research was conducted in the Kerobokan Traditional Village, Sawan District, Buleleng Regency, Bali. The location was chosen because it has unique customs and turns out to have transparency and accountability in traditional village financial reporting that is very consistent with the rules. The selected informants are customary leaders, indigenous peoples, and the relevant government. Research focus on financial management and sustainable economic existence. Data collection by interview method and interpretive paradigm. The result of this study is that the economic existence of the traditional village is supported by the commitment of the community and its traditional assembly in upholding optimal community empowerment. The financial management of this traditional village needs to pay attention to the principle of value for money in order to lead to the principles of accountability, participation, and transparency. Assistance is needed to avoid reporting that leads to fraud or human error. Sustainable economic principles must be implemented in synergy between traditional villages and official villages to create an independent, stable, and cultured village.

Keywords: sustainable economy, financial management, traditional village, banjar adat, social capital

PRELIMINARY

To realize good governance, institutional reform and public management reform are needed. Institutional reform involves revamping all government tools in the regions, both in terms of structure and infrastructure (P. E. D. M. Dewi et al., 2017). Public sector management reform is related to the need to use a new government management model that is in accordance with the demands of the times, for example new public management which focuses on performance-oriented public sector management, not policy-oriented (Klimach et al., 2018). The use of the paradigm new public management raises several consequences for the government such as a change in the approach to budgeting, which is of budgeting traditional become performance-based budgeting, demand for to do efficiency, cut costs, and the competence of the tender (Gendron et al., 2001; Prafitri et al., 2018).

The improvement of the regional financial management system should be seen as an improvement at all levels of government, not only covering the provincial, district/city governments, but also sub-districts, even villages and hamlets (Bustaman et al., 2018; Pramusinto & Latief, 2011). Especially in the province of Bali, which recognizes the existence of official villages and customary villages as well as hamlets or official banjars and customary. Banjar Adat is the smallest level of customary organization in Bali Province which is a collection of people in joy and sorrow, has assets with a series of activities ranging from social activities, formal government, arts and culture, population/ family planning, religious, to business activities (Saputra, Jayawarsa, et al., 2019; Sara, Saputra, & Utama, 2020). Banjar Adat has a very important role in the context of Bali's sustainability as an area based on Hindu culture and religion which is often referred to as 'Ajeg Bali' because it is this customary organization that directly regulates the lives of indigenous peoples at the lowest level (N. B. Atmadja, 2014).

This study is intended to see whether improvements in regional financial management promoted by the government along with the implementation of regional autonomy have touched financial management in the smallest organizational sphere. This study tries to see the implementation of the Banjar Adat financial management system in Buleleng Regency, Bali Province. In contrast to previous studies that used the positivism paradigm in studying the financial management system, in this study, researchers tend to use the non-positivism paradigm to analyze the issue. This research emphasizes on efforts to understand the phenomenon and implementation of financial management systems in small organizations but have an important role and are full of values, namely modern, traditional, religious, and spiritual values, namely Banjar Adat. The tendency in this study, researchers want to touch and enter the object of research and make observations and understandings of existing phenomena and analyze them using the local values of the local community (Atmadja & Saputra, 2018; Saputra et al., 2020; Saputra, Anggiriawan, et al., 2019).

To gain a deeper understanding, this research focuses on qualitative research through exploring the meaning of observed and unobserved phenomena related to the Banjar Adat financial management system in Buleleng Regency, Bali Province. Even though Banjar Adat is the smallest community organization and is outside the formal structure of the central and local governments, it is strongly suspected that this organization has implemented a financial management system, because this organization has assets and activities that are more complex and more value-laden than the existing formal organizations (A. T. Atmadja & Saputra, 2018; Saputra, Dewi, et al., 2020; Sujana et al., 2020). With such organizational characteristics it is reasonable to suspect that it has different characteristics in its financial management system. So the focus of this research is related to the four dimensions of regional financial management system reform, namely: Budgeting, Funding and Financial Management, Accounting, Audit/Internal Control System (Ekayani et al., 2020; Mariyatni et al., 2020).

LITERATURE REVIEW

Regional Financial Management

Regional financial management is very important for local government officials because it is a logical consequence from the perspective of managing the balance between central and regional finance. The value transformation that has developed in this reform era is the increasing emphasis on public accountability processes or horizontal forms of accountability, especially for local government officials, without overriding vertical accountability to superior government in all aspects of government, including administrative aspects and regional financial accountability in accordance with the Decree of the Minister of Finance. Domestic anchovy No. 29 of 2002 (Junita & Abdullah, 2017; Khanifah et al., 2017).

Regional Financial Management is part of Regional Government Management in addition to Personnel Management and technical management of each agency related to public services, or what we call Public Service Management and Regional Development Administration Management. The Public Service Management in question is a reflection of the provision of mandatory authority over regional autonomy from the Central Government, which consists of, among others: General Administration, Agriculture; Tourism; and Land. This is usually reflected in the existence of regional offices and local government organizational structures related to the extent and scope of these tasks (Khanifah et al., 2017; Paranoan & Totanan, 2018; Saputra et al., 2018).

Government Internal Control System

Government Internal Control System is an internal control system that is carried out thoroughly within the central government and local governments. The law in the field of state finance implies the need for a more accountable and transparent state financial management system. This can only be achieved if all levels of leadership carry out control activities over all activities in their respective agencies (A. T. Atmadja & Saputra, 2017). Thus, the implementation of activities in a Government Agency, from planning, implementation, supervision, to accountability, must be carried out in an orderly, controlled, and efficient and effective manner. (Efferin & Hopper, 2007; Madhavi, 2016; Saputra, Dewi, et al., 2020)

For this reason, a system is needed that can provide adequate assurance that the implementation of activities in a Government Agency can achieve its objectives efficiently and effectively, report state financial management reliably, secure state assets, and encourage compliance with laws and regulations (Paellorisky & Solikin, 2019; Thanitul & Srinopnikom, 2019). This system is known as the Internal Control System which in its application must pay attention to the sense of justice and propriety and consider the size, complexity, and nature of the duties and functions of the Government Agencies (Sara et al., 2021; Sara, Saputra, & Jayawarsa, 2020).

Good Governance Village

At the village level, the concept of good governance needs to be adjusted, in the village context there are two issues that need to be considered. First, the issue of democratic governance, namely village governance that originates from community participation, is managed by the community and is best utilized for the community. Second, the relationship between elements of governance in the village is based on the principles of equality, balance and trust (Devaney, 2016; Kirchmaier et al., 2018; Tran, 2019). These two issues are like two sides of a coin that cannot be separated. When we put these two issues together, what we want to realize is good governance. This can be realized if the village government is managed in a participatory, transparent, accountable, and responsive manner by expanding the deliberation process, the results of which are used as rules and policies in the management process in the village (Alfajri et al., 2018).

The concept of governance has so far emphasized on three main pillars, namely: the state, civil society, and the market or economic community. Then good governance is tailored to micro level in the village so named by local good governance comprising four main pillars, namely: the state (government the village), community politics, civil society (organizations, local institutions and citizens, as well as the economic society (production arena and distribution carried out by village economic actors and organizations (Junita & Abdullah, 2017; Matei et al., 2016; Yurniwati & Rizaldi, 2015).

METHOD

Research methodology adopts interpretive. The interpretive approach is a methodology used to find meaningful from social actions of the community which is closely related to the method of interpretation as a means of textual and contextual interpretation. The method of interpretation already existed in the 19th century in Greek history, namely hermeneutics which is a theory of meaning. The same thing was also developed by Geertz, a well-known anthropologist, he said as an interpretive he would look for meaning, not look for laws and seek to understand, not look for theory.

This type of research is a case study on a traditional organization, namely Banjar Adat. Study case on the organization of a systematic collection of sufficient information about the facts of the organization to allow investigators insight into the life of the organization. The case study model is a process of reviewing and collecting in-depth and detailed data about specific events as selected cases. In this study, the types of cases studied are limited to the existence and characteristics of the financial management system in five dimensions, namely funding, financial management, budgeting, accounting, and auditing. The data collection carried out by the first researcher was to document the regional budget accountability reports. The second is participant observation where the researcher as the research instrument will be involved in the process of preparing regional budgets. The third is by interviewing, as described above that the interview model uses semi-standard to make it more flexible.

Researchers will conduct interviews with relevant officials through that interview semi standard. Meanwhile, informants as sources of information are native speakers who in doing dialectics use their own language style. In this case, the

informants are experts on customary institutions, experts on financial management systems for marginalized communities, Banjar Adat management, traditional elders, organizational leader, and community leaders who are considered to be very knowledgeable and knowledgeable about Banjar Adat and or its financial management system. The analysis technique used in this research is the analysis technique is interactive (interactive models of analysis).

RESULTS AND DISCUSSION

Traditional Villages As Economic Sub-Systems

The role of the village in the sub-system of the community's economy shows different variations in the two traditional villages that are observed. If the economic sub-system of the Traditional Village is defined as the fulfillment of the economic needs of the members or residents of the Traditional Village, it can be or is regulated through the Social Organization of the Traditional Village, and all fulfillment of the necessities of life is expected to be achieved with the assistance of the Traditional Village, then the definition of the economic function of the Traditional Village will have an understanding. but as a sub-system that is integrated with other sub-systems in the form of a culture, the economic sub-system can also turn on a cultural system (Hardy et al., 2020; Kim & Todorovic, 2013). Because, it can provide a unique characteristic for the village community itself as a form of a social system. In several traditional villages located in the Sawan sub- district, Buleleng Regency as Traditional Villages which are observed, it shows a distinctive feature that the community's economic system is not regulated by the village traditionally (Saputra, Rumini, et al., 2020; Sulista, 2019).

In the Traditional Village, there is a system of rules called Awig-awig. The system traditionally regulates the members of the village community in getting the distribution of the income from the village land (L. K. Y. Dewi, 2014; Xu et al., 2018). The developing economic system is a self-supporting system. In this system, the community or individual tries on their own to get the necessities of daily life by developing various sub- systems of livelihoods such as : farming, farm labor, trading and so on. In this regard, two respondents from villages, different professions and religions said that although they are different, it can be said that the village economic system has an important role in the process of cultural interaction (Abdurahman, 2017; Richards, 2020). Because an individual in society takes an action that involves individuals from other religious groups and those who receive the consequences of that action give a positive or negative reaction or response. The accumulation of positive responses can encourage the achievement of cultural integration. The existence of traditional villages in Bali, supported by traditional ties between people village manners. The potential possessed by traditional villages is traditional, original, and specific, where the potential is large enough to support national development, both in terms of socio-cultural, political, economic, and institutional (Hardy et al., 2020).

Social Capital of the Traditional Village Government in the Cultural Values of Indigenous Peoples

People's lives in traditional villages in Bali, are strongly influenced by Balinese culture and Hinduism. Publics Bali high view on life based on the principles of solidarity and the principle of filial which both originate in view assumes that humans are not alone in the world. Balinese people are very strong in maintaining and carrying out customs that are inspired by the teachings of Hinduism, and this is one of the strong social capitals for sustainable village development (L. K. Y. Dewi, 2014; Figueroa. et al., 2010). This is because the Balinese people hold fast to the values that are embraced in life manners in Indigenous villages, more binding (Aryawibawa et al., 2018).

Through the values adopted in community life in traditional villages, the customary village government indirectly has high social capital in carrying out its government. So that through this social capital, the customary village government has a level that is considered higher than the official village. And this view also applies to rural communities, where original villagers are seen as higher than immigrants residents. Furthermore, this social capital can be in the form of village rules or awig-awig (rules that are agreed upon by customary villagers), which are more binding in the Balinese community system. A wig-awig binds more strongly because awig-awig is usually inaugurated by performing rituals so that it has magical religious legitimacy. And this also applies to the financial management of village manners. In addition to the provisions that apply nationally, indigenous village communities also have cultural values that also become a reference in acting (N. B. Atmadja, 2014).

However, regardless of the type of rule, there will be no effect on human behavior, without binding sanctions. There are 3 types of sanctions in the way of life of traditional village communities, which are called tri danda (three fines). First, the penalty in the form of money or objects. Second, a fine in the form of an obligation to carry out a cleansing ritual, if the violation committed by someone causes contamination of the sanctity of a building or space which in the end can disrupt the balance of the relationship between the macrocosm and the microcosm. Third, takes the form of an open apology to public at village council. If these fines are ignored, other sanctions that can be imposed are in the form of prohibiting the use of village facilities, being excommunicated from any spiritual services, or even prohibiting the use of village graves (Saputra, Sara, et al., 2019).

Banjar Adat as a Traditional Institution with an Economic Existence

Traditional institutions are institutions that have existed since ancient times, are maintained and obeyed from generation to generation, from one generation to the next. Every society in Indonesia knows or has been familiar with these traditional institutions. The name or mention also differs from one region to another. Some of the traditional institutions that are still sustainable in this archipelago, are institutions in Balinese society that are traditional, namely Desa Adat, Banjar Adat, Subak and Sekeha. Kerobokan Village is one of the villages in Sawan District, Buleleng Regency. As a village with a majority Hindu community, it certainly has a culture that distinguishes it from other villages. The community also has strong kinship ties based on the Banjar Adat system. The customary banjar system is a form of community association based on an environmental unit, the binding element for its members is the territorial boundaries in accordance with the applicable customary banjar regulations (Paellorisky & Solikin, 2019).

Banjar adat as a socio-religious institution or institution is one of the building blocks of world civilization, so that religious institutions are very interesting to study starting from the history of their emergence, ideology, goals and roles in society (Islam et al., 2020; Li & Cai, 2016). Custom banjo with a system of kinship and mutual assistance distinctive culture has now become a traditional institution that is loaded will be the values of religion, customs, art and culture. This is certainly interesting to be investigated further considering the existence of traditional institutions is so difficult to find and even marginalized due to the times and globalization. Traditional institutions, especially the traditional banjar, are important to understand their functions and roles because they are one of the supporting elements for the harmonious and harmonious life of the Balinese ethnic community (N. B. Atmadja, 2014; Hutasoit & Wau, 2017).

Implementation of the Banjar Adat Financial Management System

Traditional villages as social institutions are required to carry out reforms for the creation of more improved traditional village development. Traditional village development requires planning, implementation and accountability. The implementation of traditional village development must be in accordance with what has been planned and krama (community) has the right to know and supervise traditional village development activities (Oakes, 2006; Xu et al., 2018). Funding from each traditional village development activity requires quite a bit of money. In each traditional village, an Allocation of Traditional Village Funds is given from the provincial government every year with a certain amount for the purpose of developing the traditional village. The allocation of Traditional Village Funds given in principle must adhere to the principles of accountability, transparency, participation and efficiency (Ekayuliana et al., 2018).

Financial management related to the Allocation of Traditional Village Funds is prone to misappropriation of funds by parties who should be trusted by krama (community) in building traditional villages to become more advanced and developing (Saputra, Rumini, et al., 2020). This is where the importance of the role of krama (community) as a direct and indirect supervisor, and cannot be separated from the role of the provincial government as a funder to always monitor the progress of development in traditional villages. In order to avoid fraud during the process of the management of the Village Fund Allocation Indigenous, all layers ranging from bendesa (chairman) and prajuru (caretaker) customs authorities to manners (the public) should know the basic concepts of accountability so that no apathy when running everything from planning, implementation to accountability (Wahyudi et al., 2019).

In financial management, of course, there must be financial reports. The purpose of financial statements one of which is to provide information on the suitability of obtaining economic resources and their allocation to the budget that set (Buslepp et al., 2019). Financial reports are a form of transparency and accountability. In carrying out financial management in Banjar Adat in Kerobokan Village there is financial management in the form of borrowing money, in borrowing money there is a customary sanction that customary law is also called living law or the law that lives in society (Reverte, 2009). Customary law has its own advantages because it is close to the community in terms of anthropology and sociology. Customary law can also be said to be a source of wealth from legislation. Customary law is an unwritten law because it arises or comes from the habits of the community (Vel & Bedner, 2015).

Awig-Awig has arranged all the life in Banjar Adat. Awig- awig is made based on a mutual agreement by all members of Banjar Adat. This awig-awig is the basis for borrowing money in Banjar Adat both on credit and mutranin . The Awig-awig regulates the procedures for borrowing money and the sanctions that will be applied if it is not possible to repay the financial loan. The borrowing of money by Banjar Adat has also been approved by the Traditional Village. From the results of interviews conducted with the Kerobokan Village Head, he said that:

"For the financial management of Banjar in Kerobokan Village, I have left it entirely to the Banjar manager, in this case, each Banjar Kelian to manage the money in the banjar as well as possible"

From the description of the Village Head, it is clear that the financial management in Banjar Adat has indeed been approved by the Village and has been regulated by the Banjar Adat in Awig-awig . Financial management by the Banjar is given entirely to the Banjar but still in accordance with the agreement of the Banjar members.

The Existence of Accounting in Banjar Adat Financial Management

In carrying out activities, the Kerobokan Traditional Village uses two methods, namely through the preparation of an activity budget and then collecting fees, and also the reverse method, namely carrying out activities first, then collecting fees. For religious ceremonies such as worship ceremonies at temples, the traditional village will carry out the ceremony first, using village treasury money to purchase ceremonial items that are not available in Kerobokan Village , while for necessities that can be found in Kerobokan Village. , the ceremonial committee can search directly or pay a bill in advance (Saputra, Sara, et al., 2019). When the ceremony is over, a meeting will be held prior to the preparation of the accountability report, to detail the total expenses. After knowing the total amount of expenditure and deducting the remaining village treasury or funds (donations) that come in, then the village prajuru determines how much the dues are charged to villagers.

Then the construction is carried out by the development committee, and after it is completed, it is first accounted for internally in the committee. After the internal accountability is completed, a village meeting will be held to discuss the accountability report, with the committee, village elders, and also all villagers (Bustaman et al., 2018). In the process of customary village governance, village meetings, known as village discussion, play a very important role. Because all decisions are made based on the approval of all indigenous villagers. As stated by leader in Kerobokan village:

"We always try to use all of our aid funds properly, so that our village is not labeled as spending aid funds. Indeed we spend, but for development. And everything went through the pauman (citizen meeting) first."

The above statement also shows the high commitment of the adat apparatus to implement a sound financial management process. Accountability is an important element, which must be applied to achieve good governance. Accountability is a measure of how much the policies and activities of public organizations can be accounted for to the public or consistency with the will of the community. Based on Law no. 28 of 2000 concerning the Implementation of Government that is Clean and Free from Corruption, Collusion, and Nepotism, accountability is the principle that determines that every activity and the final result of state administration activities must be accountable to the public as the holder of the highest sovereignty of the state, in accordance with the provisions of laws and regulations. valid invitation.

Characteristics of the Financial Management System in Banjar Adat

The results of the interview were able to prove that the Kerobokan Traditional Village government has been responsive to the needs of the villagers. Because the traditional village government provides a forum for the community to participate directly, conveying their needs. Through this step, the customary village government is able to explore the extent to which the client's needs, problems, demands and aspirations can be satisfied within the framework of policy, comprehensiveness, and accessibility of administration. Through the budget, the implementation of activities can be controlled to conform to the plan, and performance can be evaluated by comparing the results with the budget itself. With the budget, the evaluation of value for money can be done. Because it can be compared between the target and the realization (economical), also between the realization and the costs incurred (efficiency). Economical on the financial management of the official village is also influenced by the provisions for the allocation of ADD, namely 30% for operational activities, and 70% for community empowerment activities. This provision helps government officials to be more economical in allocating operational costs, so that more available funds can be allocated for village community empowerment, which of course is also allocated according to an appropriate percentage (Siagian et al., 2016). However, the evaluation of value for money has not been carried out firmly. In financial accountability, there is no submission for evaluation of appreciation for the value of money. The success of the program can only be seen from the success of the program in achieving its objectives, regardless of the economic, efficient, or effective side (Paellorisky & Solikin, 2019).

The absence of a budget in the use of public funds, of course, is very likely to occur financial waste. This is because there is no control and evaluation that can be done, as is the function of the budget. This condition illustrates that the Kerobokan traditional village does not apply value for money in managing public finances. In terms of accountability, the Kerobokan traditional village also did not evaluate the value for money, because the success of the program was also seen from the completion of the work, even though it had to return to collecting village manners.

“Until now, success is seen from the achievement of goals. So if there is a lack of funds, we will collect again, of course with the approval of krama (citizens) .”

"During construction, funds were lacking but the construction was not finished, we did the calculations again, so that in the end the implementation did not go according to the initial plan. How much less, we wear again to krama. But there could also be a fee (donation) that comes in, so there is no need to make a levy again.”
(interview with leader in Kerobokan village)

Based on the interviews that have been conducted, it can be found that the traditional village of Kerobokan has not implemented value for money -based performance . Because traditional villages still assess performance only from the achievement of goals, they do not evaluate economics and efficiency. Meanwhile, accountability and value for money are two interrelated concepts to realize good public financial governance. So that this condition also decreases to the financial management in the traditional banjar.

The financial management conditions in the traditional banjar certainly follow the conditions and conditions in the traditional village. Which became a source of income in Kerobokan Traditional Village is peturunan (dues residents), grants from provincial governments, funds punia (donations), the result of the wealth of the village, and the funds CBD (Community-Based Development). To manage the financial finances of this traditional village, the Kerobokan Traditional Village applies 2 methods, namely through budgeting for development programs, and without budgeting for the implementation of religious ceremonies. For development, the budget is prepared by a development team formed by the Traditional Village.

CONCLUSIONS AND SUGGESTIONS

The customary village revenue budget is sourced from the original revenue of the traditional village, the allocation of the traditional village from the Bali provincial government, financial assistance from the central government and the district or city government. Given the regulations regarding financial management, traditional villages are required to make transparent and accountable financial reports and reliable financial reports from traditional villages are highly expected as a form of accountability to the traditional village community itself, so that negative perceptions and things related to traditional village financial management can also be avoided. Based on the results of the interviews, it was found that there was a high commitment from the traditional apparatus to implement a sound financial management process. Accountability is an important element, which must be applied to achieve good governance.

In carrying out activities, the Kerobokan Traditional Village uses two methods, namely through the preparation of an activity budget and then collecting fees, and also the reverse method, namely carrying out activities first, then collecting fees. For religious ceremonial activities such as worship ceremonies at temples, the traditional village will carry out the ceremony first, using village treasury money to purchase ceremonial items that are not available in Kerobokan Village . Based on the interviews that have been conducted, it can be found that the traditional village of Kerobokan has not implemented value for money -based performance . Because traditional villages still assess performance only from the achievement of goals, they do not evaluate

economics and efficiency. Meanwhile, accountability and value for money are two interrelated concepts to realize good public financial governance. So that this condition also decreases to the financial management in the traditional banjar.

Suggestions that can be given based on the results of this study are that the Kerobokan Traditional Village pay more attention and focus on managing traditional village finances in a professional manner based on the current Governor's rules. In the regulation, it has been explained from the small things to the biggest part of the problems of managing traditional village finances. Banjar adat as the smallest organizational unit in the village, will always follow the management methods used in the traditional village. This requires synergy between traditional village managers, traditional banjars, official villages and hamlets in the village unit area in Bali.

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