

Financial Management Accountability of Subak Local Institutions in A Balanced Values of Hinduism and Multi-Strategic Role

Financial Management
Accountability of
Subak

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Abstract

This research aims to reveal local Subak institutions' financial management accountability in a balanced and multi-strategic role. This research was conducted using qualitative methods to understand the phenomena experienced by research subjects. Data was collected from primary sources, namely data obtained directly from informants and secondary sources. This research was conducted at Subak Kali Kembar, Jembrana Regency, Bali. Interviews were conducted with Kelihan and Subak members. The results of this research show that the source of funds for Kali Kembar *subak* in carrying out operational activities is obtained from *subak* krama (contributions) and aid funds from the government; Subak's financial management process through internal and external funds, financial management accountability is carried out; The difference in financial management lies in the form of the accountability report; To establish accountability in the financial management provided, all Kramas uphold the concepts and values of Hinduism and foster mutual trust between Subak Kramas. Prajuru's understanding of bookkeeping still needs to be improved. Therefore, Subak administrators always try to present good accountability, even though they do not refer to accounting standards. The financial management of the Subak organization does not overlap between krama and Subak administrators and the use of finances in the form of Subak financial cash reports should be presented openly at meetings.

Keywords: Accountability, Finance, Multi-Strategic, Religion, Subak.

Introduction

Food demand will continue to increase along with population growth and changes in consumption patterns. Population growth is responsible for increasing food demand in developing countries, up to 30-40% in developed countries and 10% in industrialized countries. Global food security depends not only on production but also on the distribution level. On the other hand, global issues require a review of the food production system and an improvement of the distribution system. Inequality in the production and distribution of productive wealth is at the heart of the problem of poverty and hunger in many countries (Fróna et al., 2019)(Stacey et al., 2021). Indonesia is an agricultural country where most of its population is engaged in agriculture. Indonesia benefits from natural conditions supporting well-functioning agricultural activities, such as fertile soil, tropical climate, and abundant natural resources, making it very suitable for agriculture. Indonesia has abundant natural potential for development, such as agriculture, mining, and tourism (Nyompa et al., 2023).

Bali is one of the islands in Indonesia where most of the population works in agriculture. Bali is famous for its domestic and international tourist areas. Bali offers cultural attractions and natural beauty throughout the Bali region (Purnamawati, Jie, et al., 2022). One of the interesting things about Bali is its agricultural system (Purnamawati, Yuniarta et al., 2022). Apart from there being rice fields in the form of terraces, one of the famous ones is the terraces in Ubud. There is also a unique traditional farming system called *subak*. Etymologically, the word *suwak* comes from the word *wak*, which means the same as a tub or water channel. In Bali, until now, the term *babangan yeh* is known, which means water channel to the rice fields. The word *wak* or *bak* has the preposition

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su, which means good, so the word *suwak* or *subak* means good water channel. Another opinion states that *subak* comes from the word *seuwak* which means part of water (Kumarananda, 2022).

Subak itself is a community organization that specifically regulates the management of traditional rice field irrigation systems used in agriculture in Bali (Prastyadewi et al., 2020). In the *Subak* organization, everything related to agriculture must be a joint decision. Therefore, there can be no disputes, and all distributions must be fair. Agriculture in Bali cannot be separated from the existence and role of *subak*, both regarding agricultural issues in paddy fields (*subak wetlands*) and agriculture on the moor or dry lands (*subak abian*). Furthermore, *subak wetlands* (rice fields) in Bali are synonymous with food crop farming, especially rice cultivation. Food crop farming in Bali plays a multi-functional and very strategic role, namely as a food producer, opening employment opportunities, and preserving natural and cultural resources, especially *subak*, which is very much needed by the tourism industry. *Subak*, as an autonomous legal community in the fields of agriculture and irrigation, has four elements called *catur bhuta ring Subak*, namely: *parimandala* (*subak area boundaries*); *karaman* (*subak people*); *datu* (*subak administrator or leader*), and *tuah* (*protection from Ida Shang Widhi Wasa or God Almighty*). *Parimandala Subak* is arranged based on the *Tri Mandala* concept (Dewi & Joedawinata, 2021). namely, the *parhyangan* area is the main *mandala*, the expanse of rice fields with irrigation channels is the middle *mandala*, and the *pangkung pengutangan* (channel and place for draining water and dirt from the rice fields) as the *nista mandala*. The element of luck is then realized in the form of *parhyangan subak* or temple, where the *karaman* and *datu* ask for blessings and protection from *Ida Sang Hyang Widhi Wasa*.

Apart from having four elements called *catur bhuta ring subak*, all *subak* systems in Bali are based on the *Tri Hita Karana* (THK) concept, namely the three elements that cause happiness or well-being in human life, especially the Balinese people (Sumantri et al., 2022)(Hobart, 2019). It is a manifestation that the *subak* system in Bali always harmonizes the relationship between the three components that are related to each other in the *subak* system. These three components are the relationship of *subak* members with God Almighty (*parhyangan*), the relationship between *subak* members and fellow *subak* members (*pawongan*), the relationship between *Subak* members and the rice fields (*nature*) they manage (*pabelasan*). To achieve material and spiritual happiness, humans (*subak* members) need to create and foster harmony and reciprocal harmony between these three elements, which are regulated in the *awig-awig subak*. In Bali, especially in the Jembrana Regency area, *Pakraman Baluk Village* has also introduced the *subak* system for agricultural activities. One of the *subaks* is called "*Subak Kali Kembar*". In general, land in *Subak Kali Kembar Baluk* is planted with rice twice a year. The current planting pattern used by *Kerama Subak* is the *kerta masa* planting pattern, where rice planting is carried out simultaneously so that the harvest is carried out simultaneously. Apart from being planted with rice, there are also areas of *telajakan* planted with secondary crops and forage for livestock, which is a source of income for all *Subak* residents. In carrying out its operational activities, *Subak* requires various types of collective resources to support it. *Subak* usually uses resources obtained from the public. Therefore, it is important to know how society manages these resources, especially related to the accountability of its financial management.

Subak is one of the non-governmental and non-profit public organizations that is also not free from various criticisms and demands from donors (government), other external parties and its members who require transparency in the use of funds and financial management. The Financial Accounting Standards Statement (PSAK) 45 of 2015 concerning financial reporting of non-profit organizations states that non-profit entities still must account for the use of resources they manage to donors and society. Good corporate governance will not be realized without strong organizational elements. The five elements that must be applied in an organization in realizing good corporate governance are transparency, accountability, responsibility, independence and fairness including for *subak* financial reports.

Research on subak is rarely conducted because it is considered a small traditional institution whose members are mostly farmers so it does not need the application of good corporate governance in the quality of its financial reporting. For the agricultural sector, subak in Bali is an Indonesian cultural heritage and has been recognized by UNESCO, so it is not only a traditional institution but also an important asset for Indonesia (Kustina & Sujana, 2019).

Accountability is one of the pillars of good government, which is the government's responsibility in making decisions in the public interest, in this case, the government's responsibility for the public services provided (Beshi & Kaur, 2020). Public accountability can be interpreted as an effort to provide accountability carried out by organizational units or interested parties openly to the parties providing that accountability (Majid et al., 2023). Improving *Subak's* local institutions is very important. Problems in local Subak institutional community tips can be overcome if all those responsible are involved and have a say in Subak's success in achieving sustainable rural development. Every activity in an organization must have a relationship between the use of resources and financial management, so an organization needs to implement financial management. Even though *Subak* is a traditional organization identified with its simplicity and non-modern nature and its human resources are often considered inadequate to manage the organization, *Subak* has always maintained confidence in managing diverse resources, whether obtained from *subak* culture, assistance, or donations. Accountability for presenting accountability for the financial management of *Subak* resources is formed with accountability created together with the togetherness of *Subak* manners.

Subak Kali Kembar, Pakraman Baluk Village, Negara District, Jembrana Regency, was chosen as the research object. The reason for supporting research related to resource management in Subak local institutions in *Subak Kali Kembar* is because, first, the resources managed by Subak are quite large for a traditional organization in the rural area. Second, *Subak Krama's* education level is still relatively low, and highly educated people generally work in other sectors. Third, Subak manners appointed as *subak prajuru* or administrators still apply a very simple accounting system. Based on this, several research problems will be answered, including sources of Subak funds in carrying out operational activities, the financial management process of the *Kembar Kali Subak*, and accountability in the financial management.

Literature Review

Accountability is a concept that explains how an organization can explain the actions carried out by the organization to parties who have the political authority to examine and evaluate the organization. It is further emphasized (Reilly, 1990) that the concept of accountability in the public sector must be defined more comprehensively, namely as a method by which government agencies or public servants fulfill their main tasks and functions and a process by which government agencies or public servants are willing to accept sanctions for their actions. Public sector accountability is public servants' responsibility and obligation to carry out their main duties and functions. The accountability in question will lead to laws, rules and regulations, professional codes of ethics, values held by a person (as an officer), behavior, ethics, and beliefs (religion). Accountability is very important in carrying out the duties and functions of institutions/agencies in the public sector (Purwanti et al., 2024). Therefore, it is believed that the greater the accountability of an organization, the better the implementation of its duties and functions because accountability in the public sector contributes to efficiency in the use of public resources.

Subak must of course implement good governance principles, where at each meeting the *pekaseh* as the head of the subak reports to its members about what has been implemented and the results. According to Bali Regional Regulation Number 12/PD/

DPRD/1972 dated December 13, 1972, regarding irrigation in Chapter I, Article 4, which states that Subak is socio-agrarian religious in nature which historically continues to develop as a land business organization in the field of water management and others for rice fields. Subak funding sources initially only came from internal sources, namely donations and initial fees from the krama subak who are the founders of the subak, routine dues, fines imposed for violating awig-awig, and special dues (peturun) if there is a ceremony at the ulun subak temple and other ceremonies. Over time, the existence of subak has received attention from the government, namely the Bali Provincial Government and Badung Regency by providing financial assistance to help implement activities.

In financial management, its activities are broadly divided into three stages, namely: first: receiving funds from internal and external sources of the subak. The second is cash expenditure when financing all the needs of subak activities and the third is the stage of accountability for the use of funds within a certain period. Subak financial management is then accounted for to all krama openly at routine meetings (sangkepan). The financial management accountability report will be carried out immediately after an activity takes place, usually a week after the activity such as when the piodalan ceremony at Pura Ulun Subak is completed (Kustina & Sujana, 2019).

Accountability has five dimensions: transparency, accountability, control, responsibility, and responsiveness. The first dimension is transparency. In the context of accountability, transparency is understood as easy access to information related to organizational functions and performance. Based on this theoretical definition, public institutions must always communicate their functions and performance to their stakeholders. It will provide an overview of each organization's capabilities and meet their implementation. The second dimension is accountability. This aspect relates to practices that ensure that individuals and organizations are accountable for their actions and activities, punish fraud, and reward good performance. This aspect is understood as an attempt to see the serious consequences of negligence by public institutions in the provision of public services and goods. The third dimension is control. This dimension refers to the situation in which the organization does exactly what its main commands do. In the control dimension, parties interested in public organizations can ensure that the public organization continues to run on the right track. If this control is carried out consistently, it will reduce or eliminate overlapping authority, policies, and programs between public organizations. As an implication, the quality of coordination between public organizations can increase. The fourth dimension is responsibility. The purpose of this dimension is that applicable legal regulations should limit the organization.

In the public sector, policy rules become a binding force for organizations to carry out their activities (Yasmin & Ghafran, 2019). Therefore, compliance in implementing applicable laws is important to prioritize. Consistent application of legal rules will help public organizations overcome difficulties that may be faced in carrying out public organization activities. Of course, this will be implemented consistently if the governance and quality of the rules used as a basis can be relied upon properly. This means that legal regulations should be prepared as well as possible so that public organizations can carry out their activities smoothly. The fifth dimension is responsiveness. The purpose of this dimension is that the organization takes an interest and strives to fulfill the substantive expectations of stakeholders in the form of articulation of requests and needs. The responsiveness dimension is a crucial dimension of accountability. However, there is something important about this dimension, namely that we need to realize together that the existence of public organizations is, in principle, for the welfare of society, the concrete form of which is responding to society's needs and requests appropriately and efficiently. The presence of government organizations in the public certainly depends on the government's responsiveness (Wicaksono, 2015).

Methodology

This research was conducted using qualitative research methods, namely those that intend to understand the phenomena experienced by research subjects, for example,

behavior, perceptions, motivations, actions, etc., holistically and using descriptions in the form of words and language, on a special natural context and by utilizing various natural methods. Qualitative research produces descriptive data through written words from people and observed behavior (Mila Sari, 2022).

In this research, data was collected from primary sources, namely data obtained directly from informants (*Kelihan* and *Subak* members) and secondary sources. Secondary data is a source of research data obtained by researchers indirectly, originating from books, research results in journals, and sources from the internet regarding data and information relevant to the research (Ayu & Lahmi, 2020). Secondary data comprises evidence, notes, or historical reports compiled in published and unpublished archives (documentary data). In this research, secondary data was obtained by researchers from literature studies with the help of print media and internet media in the form of journals.

Analysis and Discussion

Analysis

In Bali, in particular, the wealth of existing customs and traditions continues to be cultivated by the people, making Bali stand out as a traditional indigenous community that has survived amidst the current developments of the times. The persistence of the Balinese people in upholding customs and traditions is reflected in government administration, and rural areas have a dualism of government within one rural area in the form of official villages and traditional villages (Merta & Mertaningrum, 2022). Traditional villages in Bali still survive and can even surpass the role of the official village government in its influence on the community. This makes the village community in Bali very tied to customs, and all institutions are directly tied to customs. One of the institutions referred to under the auspices of this custom is the local institution *Subak*. The community widely knows *Subak* as a group of people who form a traditional institution which has written rules in the form of *awig-awig* (Jayantiari et al., 2022), and in its activities carries out farming life with a systematic, cooperative, and autonomous irrigation system. *Subak* has been officially designated as a World Heritage Site by UNESCO since 29 June 2012. The main reason for *Subak*'s crowning as a World Cultural Heritage is that *Subak*'s local institutional activities reflect a concept of sustainable development, which, apart from the water distribution system for agricultural activities, is Furthermore, *Subak* local institutions have the aim of improving the regional economy and developing the social sector. Of course, these activities are achieved by using natural resources without sacrificing nature itself, and UNESCO itself hopes that *Subak* can become a concept of sustainable development in the world.

Subak, as a social system that forms the regional system implemented in Bali, plays a very important role, especially for the Balinese people whose original culture is an agrarian society whose profession is agriculture and, of course, has a function as a driver of member and community participation in the process of implementing sustainable development in rural. The presence of local institutions such as *Subak* is very important for the success of sustainable rural development; the process of sustainable development will be more effective and targeted because local institutions such as *Subak* have special features that existing formal institutions do not have, namely local institutions, of course, have direct proximity to the community rural areas are its creators and are of course more sensitive to community needs so that the existence of local institutions such as *Subak* is very determining in the success of sustainable development in rural areas.

Sustainable development is a development paradigm. Sustainable development emerged in the early 1970s and was hoped to solve the problem of environmental pollution due to industrial development. Based on this, the Stockholm Conference was held in 1972, followed by the formation of The First Governing Council in Nairobi. The conference aims to solve global physical environmental problems in developed and

developing countries. Sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet their needs. From the explanation above, the importance of sustainable development cannot be separated from environmental sustainability. A sustainable environment is expected to support human life. Thus, environmentally friendly and sustainable development can improve the quality of life of current and future generations.

Development is a process generally planned deliberately by society to improve living conditions. In sustainable development, two important aspects influence each other, namely the environmental and development aspects. The basic concept of sustainable development begins with unlimited human needs for life but is outside the scope of limited natural resources. Therefore, conservation of natural resources must be considered. To balance the existence of natural resources with economic activities, environmentally sound development is needed. The realization of harmonization between economic development and environmental and resource conservation are two main things that must be considered. In this way, the development carried out is useful for the present and can be sustainable for the future. In the long term, the implementation of development in Indonesia is expected to be sustainable. Indonesia's development still needs to be addressed in terms of ecological sustainability. Therefore, considering the importance of sustainable development, efforts are needed to pave the way to support and sustain environmentally sound sustainable development in Indonesia.

Discussion

Sources of Subak Funds in Carrying Out Operational Activities

Subak is one of the three main pillars supporting Bali's fame. Two important pillars are the existence of a traditional village, which is now known as *Pakraman* Village, and the existence of Hinduism. Hinduism makes Bali known as the Island of the Gods. The two pillars, *Pakraman* and *Subak* villages, are based on THK's philosophy of life. In other words, it means the existence of three causes of happiness, namely harmonious relationships. Among them are (a) humans and their creator (God Almighty), (b) humans and others, and (c) humans and their nature imbued with Hinduism. Bali Province Regional Regulation No. 2 of 1972 defines *subak* as a socio-agrarian-religious customary law community in Bali, which has historically been established since time immemorial and continues to develop as an organization of land entrepreneurs in an area (JDIH Pemerintah Provinsi Bali, 2014). Food crop farming in Bali plays a multi-functional and very strategic role, namely as a food producer, opening employment opportunities, and preserving natural and cultural resources, especially *subak*, which the tourism industry needs.

The *subak* system is a characteristic of the Balinese agricultural system. Subak, Bali has five characteristics: Subak is a farmers' organization that manages irrigation water, with or without administrative rules and organizational regulations (*awig-awig*), both written and unwritten; has a shared water source in the form of a dam (*empelan*); has a rice field area; has both internal and external autonomy; and has one or more temples related to *subakan*. It contains the meaning of unity and the cooperation system implemented in the Subak organization. Agricultural experts who are members of *Subak* believe that it can play a role in preserving the environment and helping realize regional progress.

Kali Kembar Subak located on the regional boundary between *Baluk* Village and *Lelateng* Village. The activities carried out by the local institution *Subak Kali Kembar* are limited to regulating the water management system and coordinating social and religious activities. All activities carried out in Subak require costs to be carried out well. Maintaining agricultural land and supporting the *Subak* administration and religious ceremonies in *Subak* certainly require adequate costs. The sources of income for *Kali Kembar Subak*, *Baluk* Village, come from internal and external sources. Internal income

comes from contributions from *subak krama*, while external sources of income come from regional government assistance funds. Based on the results of interviews with *Kelihan Subak Kali Kembar*, information was obtained that the inheritance paid by *Krama* did not have a specified payment period. This will only happen when *Subak's* cash funds need additional funds. A quote from an interview with Mr. I Wayan Suartika as a member of *Subak Kali Kembar* is as follows:

"The subak cash in Baluk is obtained from internal and external sources. The internal income comes from the contributions of the members and administrators. The contribution is carried out if the cash is almost gone or there is not enough when there is a subak piodalan or other activities."

The levies made at *Subak Kali Kembar* are not only in the form of cash, but the levies imposed on the distribution of irrigation water are also in the form of fertilizer. For every hectare of rice fields, eight sacks of fertilizer are charged. This shows that *Subak* not only has financial resources but also collective resources in the form of fertilizer, which the *Subak* community pays for the irrigation water they obtain.

Apart from that, there is also income from external sources, namely aid or grants from the government, said Mr. I Wayan Suartika. In recent years, *Subak Kali Kembar* has also received fertilizer subsidies from the government to ease the burden on *Subak* during this pandemic. As time goes by, *subak* receives more attention from the government. This is in line with the following statement made by Mr. I Wayan Suartika:

"... the government now pays more attention to farmers because there is assistance from the government. The assistance is very adequate, the implementation of activities in Subak can run quite smoothly and the results are more secure."

Based on the interview and explanation given by Mr. I Wayan Suartika, it is known that *Subak's* external funding sources, which come from government aid, really help *Subak's* manners. He also added that efforts were made to utilize the two government aid funds as effectively as possible so that all members of the *Subak* community could truly feel the benefits.

Kali Kembar Subak Financial Management Process

Accountability reports, commonly known as LPJ, are in the form of written documents to report on the implementation of an activity (Qomariah et al., 2022)(Nggule et al., 2021). An organizational unit or group prepares this report for other organizations with a higher or at least equal level. Accountability reports are a form of obligation that cannot be separated from the resource management process of an organization. One form of resource management accountability is financial management accountability. Accountability for financial management is a form of responsibility from the party tasked with managing it towards the party giving the task or mandate (Rahmawati et al., 2020).

Having an accountability report on the financial management of *Subak Kali Kembar* is a form of obligation that must be carried out by the management, namely the management of *Subak Kali Kembar*. After the financial report is prepared, the next thing that must be done is to be accountable to the public. The financial management of the *Baluk Village Subak Kali Kembar* is based on interrelated processes. Considering that *Subak* finances also require good transparency and accountability, there are three main stages of financial management, namely: (1) Cash receipt stage from various *Subak* income posts involving *Subak* officers, (2) Cash disbursement stage, which is used for financing needs, and (3) Stage of accountability for the use of *Subak* funds or cash during a certain period.

A government system that involves all organizational ethics to determine decisions regarding development issues (Aiyede, 2023) and manages *Subak's* finances is currently being implemented to lead to the realization of a democratic culture that is fair between

Subak communities. The policies that apply in *Subak Kali Kembar* are explained by Mr. I Wayan Suartika as follows:

"... Subak krama always holds a sangkep (meeting) every 3 months after the harvest takes place or if there are upcoming activities and it is mandatory for all krama to attend the sangkep that we carry out. This is so that everything is transparent, including policies, finances, and accountability so that it becomes easy to manage. Especially if in Subak there is a project that uses a lot of funds. All Subak people should know that so that they all enjoy it."

In preparing the accountability report, the *Kali Kembar Subak* management refers to the Cost Budget Plan (RAB) as a rationale for determining steps to achieve its goals.

Accountability in Financial Management of Subak

Subak is an institution that has special features that are not found in other formal institutions. As a traditional organization of Balinese indigenous people, *Subak* has a direct relationship with *Subak* manners because it always upholds the spirit of togetherness in every activity. Even though it is only a traditional water management organization, *Subak* can always contain universal and basic elements of modern organizations. *Subak* is an organization that responds to developments in science and technology and can create the image of an organization responsible for carrying out financial management and accountability processes.

Accountable financial management is an obligation that must be fulfilled by every organization for the survival of the organization (Martínez et al., 2021). To create an accountable organization, it must account for its performance transparently and fairly (Arar & Saiti, 2022). Even though it is only a traditional organization with a small scope, *Subak Kali Kembar* still controls its performance so that it can be held accountable. Mr. I Wayan Suartika conveyed the same thing in the following interview excerpt:

"Yen (if) according to Tyang (me), financial responsibility nika (is) indeed very important. Whatever the activity, finances must still be accounted for, whether it's religious ceremonies, development, especially the most sinister finances, must always be transparent with manners."

The interview excerpt delivered by one of the *Subak* members reflects that accountability is a step taken by *Subak* administrators to avoid bad thoughts from *Subak* manners. The accountability presented will be better if accompanied by an accounting system (Dillard & Vinnari, 2019)(Goddard, 2021). The *Kali Kembar Subak* management has created its perception regarding accounting. The main aim of presenting accountability to *Krama Subak* is to strengthen the elements of accountability and transparency presented in *Subak*. Apart from that, *prajuru's* understanding of bookkeeping still needs to be improved. Therefore, *Subak* administrators always try to present accountability well, even though they do not refer to accounting standards.

"Well, in Subak, it is managed by the treasurer, and accounting is necessary. "Our management only carries out simple accounting records; the important thing is that the way the money comes in is visible."

Its environment shapes accounting through complex social interactions (Yahya et al., 2023). *Kali Kembar Subak* creates the essence of accountability and transparency by using its methods.

"Subak (here) has its reference for accountability. So, whatever is said in the sangkep (meeting), the krama (members) will always believe it. Likewise, the soldiers did not abuse that trust. Whatever (it) is responsible for is considered joint property. "It's not just the prajuru who brings the money, the prajuru alone is responsible, but all the people together help the prajuru in their accountability."

Even though there are differences in presentation systems, *Prajuru Subak* always guarantees accountability in the presentation of its financial responsibility reports.

Moreover, these two responsibilities will be conveyed to all *subak krama* in a *sangkep* (meeting) every 3 months after harvest or on certain days if the *sangkep* is necessary. *Kali Kembar Subak* creates the essence of accountability and transparency by using developed local wisdom. The local culture in *Subak* is seen as capable of being a mirror in carrying out *Subak* activities so that the intention to do things outside of *awig-awig* and *pararem* results can be minimized.

The concept of accountability is a concept that can be linked to spirituality (Witvliet et al., 2024). This proves that accountability has a broad scope, not just financial accountability, but accountability that places greater emphasis on internal and external aspects. Mr Ketut Rai Santika, SE. as *Kelian Subak*, provides confidence to the *Subak* management regarding the accountability of financial management.

"My supervisor at Subak always gives trust to his administrators, this is because he sees the good performance of all the officers in carrying out their duties."

Performance accountability is one of the conditions necessary for an organization to achieve the title of good governance (Rorong & Lasdi, 2020)(Adinegara & Sukamulja, 2021). Therefore, to support good governance, it is necessary to manage public finances transparently based on the concept of value for money to create public accountability. The element of transparency is an element that has been fulfilled in *Subak*. This can be seen in the accountability for *Subak's* financial management, which is conveyed to all *Subak* people. The principle of transparency is reflected in the openness of *Subak* financial management to all *Subak* manners. Accountability for the financial management of *Kali Kembar Subak* is explained and announced to the *Subak* community in a special meeting held with the agenda of discussing accountability for *Subak's* financial management. The second principle needed to realize good governance is liability. Liability is a conception of the willingness of an individual or organization to accept rewards and punishments for every action they take.

Based on the results of interviews and observations, the concept of liability is very rare in *Subak* because what is upheld is the law of *karma phala*. The concept of control is the third element that must be fulfilled in realizing accountability. Control relates to whether the agent has carried out the principal's directions. In this case, the main control is God. However, the Karangasem Regency Government, the Bali Provincial Government, and *Krama Subak* are other control holders. These three parties provide control because the source of *Subak* funds comes from the three parties above. Responsibility has a broader meaning when compared to accountability. Accountability can be seen as one element of the concept of responsibility. When related to *Tri Hita Karana*, the concept of responsibility is related to the *pawongan* aspect (human relationships). The concept of responsibility is reflected in the financial reports prepared by the *Subak* management, which is a response to the trust giver, in this case, the aid provider, namely the Regency Government and Provincial Government. The final element of accountability is responsiveness, which relates to the agent's ability to meet the principal's needs and interests. The needs for *subak* manners and *subak* manners are met by submitting a proposal accompanied by a budget and carrying out *sangkep* with *subak* manners to decide on the implementation of activities.

Conclusions and Recommendations

Based on the research results, *Subak* itself is a community organization that specifically regulates the management of traditional rice field irrigation systems used in agriculture in Bali. In the *Subak* organization, everything related to agriculture must be a joint decision. Therefore, there can be no disputes, and all distributions must be fair. *Subak* is one of the three main pillars supporting Bali's fame. Two important pillars are the existence of a traditional village, which is now known as *Pakraman* Village, and the existence of Hinduism. The sources of income for *Kali Kembar Subak*, *Baluk* Village, come

from internal and external sources. Internal income comes from contributions from *subak krama*, while external sources of income come from regional government assistance funds. The levies made at *Kali Kembar Subak* are not only in the form of cash, but the levies imposed on the distribution of irrigation water are also in the form of fertilizer. This shows that *Subak* not only has financial resources but also collective resources in the form of fertilizer, which the *Subak* community pays for the irrigation water they obtain. Apart from that, there is also income that comes from external sources, namely aid or grants from the government. The financial management of the *Baluk Village, Kali Kembar Subak*, is based on interrelated processes. Considering that *Subak* finance is also a finance that requires good transparency and accountability. In preparing the accountability report, the *Kali Kembar Subak* management refers to the Cost Budget Plan (RAB) as a rationale for determining steps to achieve its goals. Accountable financial management is an obligation that every organization must fulfill for its survival. Even though it is only a traditional organization with a small scope, *Kali Kembar Subak* still controls its performance so that it can be held accountable. *Kali Kembar Subak's* management has created its perception regarding accounting. The main aim of presenting accountability to *Krama Subak* is to strengthen the elements of accountability and transparency presented in *Subak*. Apart from that, *prajuru's* understanding of bookkeeping still needs to be improved. Therefore, *Subak* administrators always try to present accountability well, even though they do not refer to accounting standards.

In this research, the researcher needed more time to dig up in-depth information from the informants due to the high level of busyness of the informants. So, for further research, this limitation can be overcome by increasing the research period and adapting it to the busy lives of the informants. Several limitations surround this research in using the approach and those related to the research process. The first limitation is in terms of data collection. Researchers need more time to search for in-depth, detailed information with informants because many informants are busy. The second limitation is that the research results cannot be generalized because only one research location was used; the perceptions, attitudes, behaviors, values, and culture of the people found at the research location could be very different from those at other research locations. The third limitation is the limited ability and expertise researchers possess to reach, recognize, reveal, or analyze the opinions of informants and phenomena that occur at the research location.

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