

The Effectiveness of Tri Hita Karana Based Traditional Village Management in Covid-19 Prevention at Bali

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Abstract. Traditional villages are original autonomous villages that control the self-government wheels within that are still alive and their position is recognized in the government system of the Indonesian Republic. The Covid-19 pandemic that is currently happening is causing an economic slowdown and a decline in public health. Bali Regional Government issued a policy in Bali Governor Regulation Number 15 of 2020 regarding the Policy for the Acceleration of Handling Covid-19 in the Province of Bali by reallocating a Traditional Village Fund of Rp. 300,000,000.00 for the response to Covid-19 by involving the soldiers and manners of the Traditional Village. The effectiveness of the Traditional Village Fund management is based on local wisdom, where the principles of *Tri Hita Karana* (*Parahyangan, Pawongan, and Palemahan*) as a philosophical foundation that are held in carrying out every activity, program, and policy are the focus of this research. This research uses a qualitative research method. Data were taken directly from field studies and literature studies. The implementation of *Tri Hita Karana* provides a new color in financial management in Indonesia. Technical implementation, reporting, prosecution of alleged fraud, and consultative accountability manner and rich in local wisdom values upheld by *Bendesa, Prajuru Desa Adat, and Krama Desa* positively impact influencing the community mindset and behavior in complying with existing regulations or policies set. However, it cannot be denied that there are still contradictions between Bali's traditional village governance in generating accountable and transparent management of funds.

Keywords: Traditional Village; Traditional Village Fund; Tri Hita Karana

Abstrak. Desa adat merupakan desa otonom asli yang mengendalikan roda pemerintahan sendiri di dalam palemahan (wilayah) yang tetap hidup dan kedudukannya diakui dalam sistem pemerintahan Negara Kesatuan Republik Indonesia. Pandemi Covid-19 yang sedang terjadi saat ini menyebabkan perlambatan ekonomi dan penurunan kesehatan masyarakat. Pemerintah Daerah Provinsi Bali mengeluarkan kebijakan berupa Peraturan Gubernur Bali Nomor 15 Tahun 2020 terkait Kebijakan Percepatan Penanganan Covid-19 di Provinsi Bali dengan merealokasi Dana Desa Adat sebesar Rp. 300.000.000,00 (Tiga Ratus Juta Rupiah) untuk penanggulangan Covid-19 dengan melibatkan para *prajuru* dan *krama* Desa Adat. Efektifitas pengelolaan Dana Desa Adat berdasarkan kearifan lokal dimana prinsip *Tri Hita Karana* (*Parahyangan, Pawongan, dan Palmenahan*) sebagai landasan filosofis yang dipegang dalam menjalankan setiap aktivitas, program, maupun kebijakan menjadi fokus dalam penelitian ini. Penelitian ini menggunakan metode penelitian kualitatif. Data diambil langsung dari studi lapangan dan studi kepustakaan. Implementasi *Tri Hita Karana* memberikan warna baru dalam pengelolaan keuangan di Indonesia. Teknis pelaksanaan, pelaporan, penindakan dugaan penyelewengan, dan pertanggungjawaban secara konsultatif dan kaya akan nilai kearifan lokal yang dijunjung tinggi oleh *Bendesa, Prajuru Desa Adat, dan Krama Desa* memiliki dampak yang positif dalam mempengaruhi pola pikir dan perilaku masyarakat dalam mematuhi peraturan atau kebijakan yang telah ditetapkan. Akan tetapi, tidak dapat dipungkiri masih terdapat kontradiksi antara tata kelola pemerintahan desa adat di Bali dalam pengelolaan dana yang transparan dan akuntabel.

Kata Kunci: Desa Adat; Dana Desa Adat; Tri Hita Karana

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INTRODUCTION

The Covid-19 virus has spread and infected many people in Southeast Asia, especially in Indonesia. This pandemic also has an impact on various lines of social, health, and economic life. Problems arise in all aspects of the life of the nation. It forces the government to rack its brains in maintaining the conducive life of its citizens. The flow of migration from cities to villages due to layoffs and lack of income abroad has made an economic slowdown, which is getting worse, especially in villages. The village has a strategic role as an extension of the central government in meeting the interests and needs of the Indonesian people. It can be said that the progress of the country identifies the progress of the village.

Bali Province is unique when compared to other provinces in Indonesia. Bali Province has a dualistic system in the governance system at the village level, namely the *Desa Dinas* and *Desa Adat (Desa Pakraman)*. The *Desa Dinas* have the authority to regulate matters of a state administration. Meanwhile, the *Desa Adat* refers more to religious and cultural nature (Satrya, Sinarwati, and Herawati, 2017). Dualism is carried out by tying the formal government system (*Desa Dinas*), and the *Desa Adat* system is aimed at maintaining the values of local wisdom of the Balinese people, which are known for their cultural preservation. The *Desa Adat* system is still tightly related to *Tri Hita Karana* philosophical foundation, namely: *Parahyangan*, *Pawongan*, and *Palemahan* in managing government, including in the area of allocating village funds. The *Tri Hita Karana* philosophy provides teaching guidance to Krama Bali as a form of devotion to God Almighty (*Parahyangan*), kindness to fellow humans (*Pawongan*), and compassion for nature (*Palemahan*). The *Tri Hita Karana* philosophy is derived from the values of Balinese local wisdom (*Sad Kertih*). It is including efforts to purify the soul (*Atma kertih*), preserve forests (*wana kertih*) and lakes (*Danu kertih*) as sources of clean water, sea and beaches (*Segara kertih*), social harmony and dynamic nature (*Jagat kertih*), and to build the quality of human resources (*Jana kertih*).

The government form policies and do direct actions to minimize the economic slowdown of villagers due to the spread of the Covid-19 virus. In this case, the Bali

Provincial Government in 2020 issued a policy in the Bali Governor Regulation No. 32 of 2020 concerning Amendments to the Bali Pergub No. 15 of 2020 concerning the Policy Package for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19) in Bali Province. This policy discusses the direction of the Bali Provincial Government to reallocate the Traditional Village Fund of Rp. 300,000,000.00 (Three Hundred Million Rupiah) in each Traditional Village in Bali, which was previously used to finance Routine and Program Expenditures, its use is prioritized to accelerate the handling of Covid-19.

Governor of Bali Regulation No. 32 of 2020 is also in line with the 9 (nine) directives of the President of the Republic of Indonesia regarding the Focus of Direct Government Assistance to the community amid the Covid-19 pandemic listed in Presidential Instruction No. 4 of 2020. One of them is cutting out non-priority spending plans such as official trips, unnecessary meetings, and expenditures that are not directly felt by the public in the state budget (APBN) and local government budget (APBD). This cut was allocated to accelerate the handling of Covid-19 (Humas Sekretariat Republik Indonesia, 2020). Reallocation or Change of Traditional Village Funds regulated in the Bali Governor Regulation No. 32 of 2020 consists of 3 (three) stages: Phase I of the budgeting amounting to a maximum of Rp. 50,000,000.00 (Fifty Million Rupiah) for the implementation of *Tri Hita Karana*, which includes *Parahyangan* (Human-God Relationship), *Palemahan* (Human-to-Environment Relationship), and *Pawongan* (Human-to-Human Relationship). Phase II of the Change in the Traditional Village Fund is budgeted at a maximum of Rp. 100,000,000.00 (One Hundred Million Rupiah) is allocated for *krama* (residents) of Traditional Villages who are poor and affected by Covid-19 to provide a social safety net. Finally, Phase III of the Change in the Customary Village Fund can be budgeted for the entire amount of the final balance of Program Expenditures recorded in June 2020 to strengthen the tasks and functions of the Mutual Cooperation Task Force in the related Traditional Village.

Tables 1.

Stages of Fund Allocation for Traditional Village of Bali Province in Handling Covid-19

No	Fund Allocation Stages	Maximum Amount of Funds Budgeted	Usage Plan
1.	Stage I	Rp. 50.000.000,00	Implementation of Activities on <i>Sakala</i> and <i>Niskala</i> .
2.	Stage II	Rp. 100.000.000,00	Provision of Social Safety Nets for Traditional Village Members.
3.	Stage III	The final balance of Program Expenditures in Phases I & II	Strengthening the Duties and Functions of the Traditional Village Mutual Cooperation Task Force

Source: processed from primary data, 2020

Problems inevitably grow along with the implementation of each policy made. Regulation of the Governor of Bali Number 15 of 2020 concerning the Policy Package for the Acceleration of Handling of Corona Virus Disease 2019 (Covid-19) in Bali Province cannot be separated from the problems that accompany it. This policy or regulation has been changed three times to date and in a speedy manner. The distribution listed in the Technical Guidelines of the Governor of Bali Regulation Number 32 of 2020 amendments to the Regulation of the Governor of Bali Number 15 of 2020 concerning the Policy Package for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19) in Bali Province before the policy is passed. The Technical Guidance stated that stage I of the distribution had been carried out since May 31, 2020, even though the regulation was only passed at the end of June 2020. And the allocation of funds in stage III tends to prioritize assisting the implementers of this policy, namely the Traditional Village Mutual Cooperation Task Force, rather than assisting civilians infected or affected by the Covid-19 pandemic. These things show that policies related to the reallocation of the Traditional Village Fund in response to Covid-19 in Bali Province still need to be further studied and evaluated.

We see the efforts to overcome Covid-19 that have been carried out by the Bali Provincial Government, primarily through implementing policies in the reallocation of the Traditional Village Fund of Rp. 300,000,000.00 (Three Hundred Million Rupiah) in each Traditional Village in Bali to prioritize its use in accelerating the handling of Covid-19) as stipulated in the Bali Governor Regulation 2020. The reallocation of this sizeable fund must be accompanied by good management so that its realization can achieve the goals that have been stated and minimize the problems that accompany it. There are some studies already conducted by researchers related to the management of village funds in handling the COVID-19 pandemic. Firstly, Sandhi & Iskandar (2020) conducted research related to practice in the management of village funds, especially related to the procedure for determining the use of the Village Fund in Bendo Village, Blitar. In which divided into the planning process and village financial budgeting. Village Fund Budget Allocated for village development activities and Village Emergency Disaster management. Secondly, the research conducted by Pamungkas, et al (2020), this research discusses the use of village funds to tackle the covid-19 pandemic in 157 villages in Sumbawa Regency. Village funds are used for several activities, namely Village Cash Work, Village Cash Direct Assistance (BLT), and covid-19 prevention and handling activities. Another research is conducted by Yasa (2020), who researched the policy of handling Covid-19 based on traditional villages based on *Tri Hita Karana*. The results of his research emphasize the steps taken by traditional villages when dealing with the Covid-19 pandemic.

Unlike previous researches, this research will discuss the effectiveness of managing the Village Customary funds during the Covid-19 pandemic. The novelty of this research is analyzing the implementation of the effectiveness of village fund management in the reallocation of the Traditional Village Fund in Bali Province. This analysis will reveal how managing the reallocation of traditional Village funds is following the principle of the *Tri Hita Karana* concept. It will include *Parahyangan* (Human-God Relationship), *Palemahan* (Human-Environment Relationship), and *Pawongan* (Human-to-Human Relationship), which are the guidelines for the life of Balinese people in preventing the Covid-19 pandemic. This can be used as a new

scientific treasure regarding the management of traditional village funds which tends to be based on the principles of kinship and belief under the *Tri Hita Karana* concept.

METHODS

This study uses a qualitative research method with a case study approach (case study). Qualitative research seeks to reveal and provide a description of a phenomenon that occurs. This research aims to clarify who has the authority to manage the reallocation of traditional village funds. It will follow the *Tri Hita Karana* concept (*Parahyangan*, *Palemahan*, and *Pawongan*) in handling the Covid-19 Pandemic in Bali Province.

The case study carried out intends to study intensively the situation in the field, the background of the phenomenon, and the social interactions of the parts concerned, which are what they are (Sucipto, 2018:3). The research was conducted on several institutions or agencies directly related to managing the reallocation of the Traditional Village Fund amid covid-19. It is consisting of the Bali Province Covid-19 Management Task Force and the Bali Province Traditional Village Council.

The data used in this study consisted of primary data and secondary data, which were taken directly from field studies and literature studies. Field studies are carried out by interviewing predetermined informants/sources as the Treasure of Bali Province Traditional Village Council (*Majelis Desa Adat Bali*), Academics, and some locals. The interview data analysis was carried out by using the snowball sampling technique. The literature study was carried out by collecting several documents related to the phenomena discussed in this study from several journals, scientific articles, government form policies (Presidential Instruction No. 4 of 2020Pergub No. 15 of 2020, dan Pergub No. 32 which is where all of these discussions are related to the effectiveness of managing the reallocation of traditional Village funds following the *Tri Hita Karana* concept (*Parahyangan*, *Palemahan*, and *Pawongan*) in accelerating the handling of the Covid-19 pandemic in Bali Province. Data analysis was carried out through the stages of data collection, data reduction, data presentation, and data verification.

RESULTS AND DISCUSSION

Customary Village Fund Allocation in Handling Covid-19

Traditional villages have existed and developed before Indonesia's independence. The recognition of traditional villages in the State Constitution, namely Article 18 paragraph 2 of the 1945 Constitution, constitutes units of customary law communities as well as legal rights inherent in the lives of their communities, which are still running and developing until now following the basic principles of the Indonesian state. It shows that traditional villages are a recognized government system in Indonesia (Karismawati, 2015:545). To accelerate village development towards independence and increase the welfare of rural communities, the central and regional governments allocate a portion of the central and regional financial balance funds to villages in the form of the Traditional Village Fund. It is hoped that the provision of the Traditional Village Fund is expected to be a source of financing for the village in the implementation of village governance both in government, development, and public health.

In this study, the village funds in question are customary village funds received by all traditional villages in Bali. This regard comes from the income of the Traditional Village and the financial balance of the central and regional governments, which is used to finance the operational administration of government, development, community development, and empowerment of Traditional Villages. *Through Baga Parahyangan, Baga Pawongan, and Baga Palemahan.* The Covid-19 pandemic currently hitting Indonesia has caused traditional village funds to be reallocated and focused on handling and overcoming Covid-19. Starting in 2020, the Provincial Government of Bali itself allocates a Traditional Village Fund of Rp. 300,000,000.00 to 1,493 Traditional Villages in Bali. The funds come from the 'Semesta Berencana' local government budget (APBD) for the 2020 Fiscal Year, intended to finance routine and program expenditures for each traditional village.

During the pandemic, customary village funds were then reallocated for handling and overcoming the Traditional Village-based COVID-19 into several stages. The traditional village funds that can be reallocated for handling and overcoming COVID-19 are initially divided into 2 (two) stages, as stated in Bali Governor Regulation

Number 15 of 2020 concerning the Policy Package for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19) in the Province Bali. Then since the enactment of the Bali Governor Regulation Number 32 of 2020 as an amendment to the Governor Regulation Number 15 of 2020, the Bali Provincial Government has then added one more stage for the use of customary village funds overcoming COVID-19. The addition of the Traditional Village Fund occurred because the Provincial Government saw the increasingly important role of traditional villages, considering that the Covid-19 case had increased again. Thus, the total stages of reallocation of the Traditional Village Fund are 3 (three) stages.

Phase I budgeting of Rp. 50,000,000.00 (Fifty Million Rupiah) for activities on a Scale and Immediate basis. Forms of activities regularly include the initiation of a Covid-19 Response Task Force (*Satgas Gotong Royong Desa Adat*), which consists of *Bendesa Adat*, *Prajuru Desa Adat*, assisted by *krama* (residents) of the local traditional village. Then, the implementation of education and outreach to *krama* (residents) of traditional villages, and building cooperation among *krama* traditional villages in gathering and helping each other in meeting basic needs. The implementation of *Niskala* activities, namely, holding *Nunas Ica* with *Pemangku* at *Kahyangan Tiga* Temple in each traditional village through *Nyejer Daksina*. It is done as a form of a request to *Ida Bhatara Sasuhunan* to provide assistance and health to all people living in Bali. Phase I was carried out on March 31, 2020.

In phase II, the budgeted funds were amounting to Rp. 100,000,000.00 (One Hundred Million Rupiah), which is used for the provision of a Social Safety Net (social safety allocated to *krama* (residents) indigenous villages who are poor and affected by Covid-19) to provide a village-based social safety net in the form of Non-Cash Food Assistance (BPNT) is given in packages for basic daily needs:

Tables 2.
Provisions for Non-Cash Food Assistance

No	Number of Family Members Registered on The Family Card	Amount of BPNT Obtained	Period of Granting
1	Five (5) people or less	Rp. 500.000,00	Once every month (May, June, July)
2	More than five (5) people	Rp. 600.000,00	Once every month (May, June, July)

Source: processed from primary data, 2020

Finally, in stage III, which is currently underway, the funds allocated are the entire final balance of the Traditional Village Fund used for the Covid-19 response. The use of funds in phase III is to strengthen the tasks and functions of the cooperation task force in traditional villages, such as purchasing consumption and vitamins for the Mutual Cooperation Task Force and *pecalang* on duty, purchasing fuel for operational vehicles, and supporting facilities and infrastructure for the implementation of the Mutual Cooperation Task Force duties. Technical matters related to the implementation/allocation of the Traditional Village Fund in dealing with Covid-19 are regulated in dynamic regulations. They are continuously evaluated/adjusted to the current situation, namely, Governor Regulation Number 15 of 2020, which was amended until the third time to become a Governor Regulation Number 56 of 2020.

Traditional Village Fund Management Mechanisms in Handling Covid-19

The traditional village is a legal community unit in Bali that can regulate and manage its household according to its religious, social values. Through autonomy in administering the government, the Traditional Village can cooperate with various parties, such as other Traditional Villages, Villages, and other parties. They continue to coordinate with the Traditional Village Council (*Majelis Desa Adat*) according to their level. In response to Covid-19 in Bali, it can be seen that traditional villages are coordinating with the Bali Provincial Government, which is mediated by the Bali Provincial Traditional Village Council (*Majelis Desa Adat*). The coordination built by the Traditional Village in Bali in managing the traditional village funds will be viewed from

the primary duties and functions of each institution. The Provincial Government of Bali has the authority to facilitate traditional villages according to the policies issued later. The authority in question is the planning, implementation, and evaluation of APBD funds given to the Traditional Village in which the Bali Provincial Government has the authority.

Meanwhile, the Traditional Village Council (*Majelis Desa Adat*) is a delegation of authority by traditional villages or institutions that accompany, provide considerations, and make day-to-day decisions. The coordination process between traditional villages in Bali and the Bali Provincial Government. Therefore, the Traditional Village Council (*Majelis Desa Adat*) acts as an intermediate between the Bali Provincial Government and the Balinese Traditional Village Community.

It should be noted that the use of customary village funds has been reallocated, causing the customary village funds to be divided into three stages. The use of the Traditional Village Fund does not escape the many mechanisms that must be passed. *Prajuru* is obliged to convey any decision results related to the Traditional Village Fund to all '*krama*' Traditional Villages, which will later be copied to the Governor of Bali through the Head of the Bali Province Indigenous Peoples Development Agency. The role of the *Bendesa Adat* is crucial in the management of traditional village finances for Covid-19, considering that *Bendesa* is the one who is in charge of recording and assisting customary *krama* who is entitled to receive assistance. Based on this, it can be seen that in phases I and III, the Traditional Village party coordinated more with *Krama Banjar* and government agencies at the provincial level. At the same time, stage II focused on *Bandesas* coordination within the village level.

The Provincial Government of Bali itself has made several changes to Governor Regulation Number 15 of 2020 to find ideal financial governance for handling Covid-19. The first amendment was promulgated on June 25, 2020, in Governor Regulation Number 32 of 2020 by adding the Technical Guidelines to utilize Traditional Village Funds sourced from the 2020 APBD in handling Covid-19 in its attachment. The second amendment was then passed on August 6, 2020, in Governor Regulation Number 39 of 2020. The amendment is the addition of an explanation in two articles, namely article 12 (paragraph 2) and Article 13 (paragraph 3), regarding social cash aid (BST) in

groups of formal workers and groups of informal workers who have been terminated or who are sent home without and whose wages are below 50 percent of the monthly wages by companies in the tourism, trade, and industry sectors. The value is Rp. 600.000,00 from May to July. It can be extended until September (Mustofa, 2020). Then the third amendment is in the form of Governor Regulation Number 56 of 2020, promulgated on October 28, 2020. The Non-Cash Food Aid (BPNT) is given within a period of 3 (three) months starting from May to July 2020 and can be extended until November 2020 to formal sector workers who were laid off and formal sector workers who were sent home without and received wages below 50%.

Referring to this, it appears that the distribution of customary village funds, namely IDR 150 million for handling Covid, has no explanation for the final remaining balance as of June. Besides, the government tends to be hasty in making policies. It can be seen from the changes to Governor Regulation Number 32 and 34, which have not taken up to a month. The facts also show a legal flaw because the distribution of aid has been mentioned since May, even though the three regulations were passed after May (end of June, early August, end of September). The mechanism for providing Custom Village Fund assistance is very dependent on the validity of the Manpower Office data as the determining party. The funds disbursed in stage III are more focused on providing assistance to the cooperation task force rather than increasing the nominal amount of aid and targets for people in need. There is a slight overlap of regulations between the content of the policy and the reality in the field.

When viewed from its handling, the management of customary village funds for the response to Covid-19, which is coordinated by the Traditional Village Council, applies a consultative pattern. It can be seen from the attitude of the *Majelis Desa Adat* in responding to allegations of misappropriation of funds complained by the public. The handling of public complaints will be divided into two types. For those who do not have evidence so that it is only an assumption, the *Majelis Desa Adat* will first understand the technical use of customary village funds to the reporting party. Based on the interviews with the Treasurer of *Majelis Desa Adat*, it was revealed that many reports arose due to a lack of understanding of the management of traditional village funds, which were relatively dependent on the results of the village paruman.

Meanwhile, for whistleblowers who have evidence, the *Majelis Desa Adat* will contact the traditional village concerned, the *Majelis Desa Adat* at the district level, and the *Majelis Desa Adat* at the subdistrict level, which covers the area concerned. If the reported traditional village is proven to have violated the results of the *paruman*, the *Majelis Desa Adat* will focus more on improving the internal village and re-conducting discussion rather than imposing certain sanctions.

To ensure that the customary village funds are used according to the target, each traditional village is required to deposit an Accountability Report to the Provincial Government addressed to the Governor of Bali. The report is collected and accompanied in advance by the Office for the Advancement of Indigenous Peoples. It is in line with Governor Regulation Number 32 of 2014 concerning Traditional Village Financial Management, which mandates that every traditional village in Bali must deposit accountability funds at the latest in January each year. Before being deposited to the Bali Provincial Government, the Accountability Report for the Traditional Village Fund, which is the closest to Covid-19, must be disseminated to indigenous village communities, at least in the *Prajuru* Traditional Village Fund. The existence of this level makes the process of filtering the use of village funds outstandingly.

Management of Traditional Village Funds in Combating Covid-19 Based on *Tri Hita Karana*

Bali, which is inhabited by *krama* (community), has an order of life that is regulated in local wisdom as daily guidelines. This cultural-laden Balinese life system is comprehensively summarized within the scope of the Traditional Village. Based on Bali Provincial Regulation Number 4 of 2019 Article 1 Paragraph 14, the characteristics of the Traditional Village Government in Bali lie in implementing community life related to the relationship between human and God (*Parahyangan*), the relationship between human and human (*Pawongan*), and then between man and environment (*Palemahan*), which has been recognized and respected in the government system of the Unitary State, The Republic of Indonesia. The Traditional Village Communities in Bali, who live in communal bonds, have a spirit of cooperation with *Tri Hita Karana*.

Tri Hita Karana is the basis of their philosophy to provide teaching guidance to Krama Bali as a form of devotion to God Almighty, building kindness to fellow humans and compassion for nature. *Tri Hita Karana* as his soul and the traditional village can be seen as his body. So it is not wrong that many experts say that the *Balinese taksu* is in *Tri Hita Karana*, which animates the traditional village (Setiada, 2003 in Yasa, 2020:58).

The *Tri Hita Karana* principle becomes an inseparable unit in the concept of traditional villages. Even in traditional village financial management, all traditional villages in Bali prioritize the use of this budget to carry out all activities related to *Parahyangan*, *Pawongan*, and *Palemahan* Traditional Villages (Article 21 Points (a) Bali Governor Regulation Number 34 of 2019 concerning Financial Management of Traditional Villages in Bali). The application of the *Tri Hita Karana* principle in managing customary village funds is increasingly evident in response to Covid-19. It can be seen in the three stages of the reallocation of traditional village funds. It has been discussed starting from the Bali Governor Regulation Number 15, Bali Governor Regulation Number 32, Bali Governor Regulation Number 36, Governor Regulation Number 56 the Year 2020 concerning the Policy Package for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19) in the Province. Bali. The implementation of *Tri Hita Karana* in the financial management of traditional villages is described as follows:

1. *Parahyangan*

Parahyangan is a principle concerning the relationship between humans and God. Therefore, the customary village finances related to the *Parahyangan* principle are allocated to finance various religious activities. The principle of *Parahyangan* in using village funds related to overcoming covid-19 can be seen in the first stage of the reallocation of customary village funds to finance *nyejer daksina* (offering *daksina*, a ritual tool in Hinduism) from March 31, 2020, until COVID-19 ends and there is further notification. Funding for servicing *daksina* is a form of asking for blessings and safety (*nunas ica*) with religious leaders (*pamangku*) at the *Kahyangan Tiga* Temple in the local Traditional Village. In this case, the traditional village uses an activity budget on a non-tax basis for all the costs of the ceremony following the customs (*dresta*) that apply in their respective regions. Through this budget, it is hoped that it will

overcome the COVID-19 pandemic for the sake of harmony in Balinese nature, manners, and culture.

2. *Pawongan*

Pawongan is a human relationship with each other. On the principle of *pawongan*, reallocation of village funds to tackle covid-19 is focused on assisting the community and stakeholders from the traditional village itself. The relationship between customary village fund management in *pawongan* is even seen at every stage of budget reallocation. In the stage, I, customary village funds, are used to fund preventive activities in real-time (in plain view in socialization and education to *Krama Desa* related to Covid-19 and building cooperation among *Krama Desa*). This customary village fund is also used to support the operational implementation of the Task Force's duties. *Gotong Royong* in Traditional Villages includes purchasing consumption, fuel oil (BBM), and other support from the *Gotong Royong* and *Pecalang* task force.

In Phase II, the reallocation of customary village funds was focused on assisting indigenous village communities with a total nominal value of Rp 100,000,000.00 (One Hundred Million Rupiah). *Pawongan* is meant here as a relationship between people to help each other amid this pandemic. Customary village funds are spent on buying packages of basic daily needs as Non-Cash Food Aid (BPNT) with a range of Rp. 500,000.00 - Rp. 600,000.00, depending on the number of family members. The use of customary village funds to fulfill the *pawongan* aspect in this second stage is carried out for 3 (three) months, starting from May to July 2020, and can be extended until November 2020. Finally, the use of traditional village funds in terms of the *pawongan* aspect in stage III is used to strengthen the tasks and functions of the Mutual Cooperation Task Force. In terms of purchasing consumption and vitamins for the *Gotong Royong* task force and *Pecalang* on duty; fuel oil, operational patrol vehicles, and infrastructure that support the implementation of the cooperation task force.

3. *Palemahan*

Palemahan is a principle that covers the relationship between humans and the environment. The purpose of this *palemahan* is to keep nature where living things live. In Appendix I of the Bali Governor Regulation Number 32 of 2020 concerning Amendments to the Regulation of the Governor of Bali Number 15 of 2020 concerning the Policy Package for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19) in Bali Province. It is explained that Traditional Villages can use *Sakala* activity budgets in the form of spending the procurement of tools/materials to prevent COVID-19. Therefore, the use of *palemahan*-based customary village funds is focused on financing the provision of handwashing and disinfectant spraying facilities in essential locations. Besides, customary village funds are also reallocated for spending on tools and materials according to standard health protocols. It includes disinfectants, masks, gloves, hand sanitizers, hand washing soap, spray tools, washing hands with running water, and other tools/materials related to Covid-19 prevention. This fund is also used to provide outreach to the community to promote a clean and healthy lifestyle.

The Effectiveness of the Management of Traditional Village Funds Based on *Tri Hita Karana* in Handling Covid-19 in Bali Province

The effectiveness of managing customary village funds is a measure that shows the ability of traditional villages to manage budgets to tackle Covid-19. In this case, it will be seen whether the use of these funds has been able to meet expectations or not. States that the effectiveness of village fund management can be seen from the achievement of goals, timeliness, appropriateness of benefits, and whether the results match community expectations (Azizi, 2016). Here is the explanation.

1. Achievement of Objectives

The purpose of this customary village fund was initially intended to finance routine and program expenditures. Routine Expenditures are used to finance the operations of the Traditional Village administration. In contrast, program expenditures are used to finance programs in Traditional Villages, which consist of *Parahyangan*, *Pawongan*, and *Palemahan*. However, amid the Covid-19 pandemic, these funds were then reallocated with a different goal: to tackle Covid-19.

The results showed that the use of village funds was following the objectives saved according to the applicable policies—the customary village fund, which was initially set aside only Rp. 150,000,000.00 has even been added in the amount of Rp. 50,000,000.00 to maximize the objectives of the Covid-19 response. The amount of reallocation of funds disbursed by traditional villages in stages I and II is following the objectives, namely countermeasures on a scale and in scale and the provision of direct non-cash assistance. To achieve the objectives of Phase III, it is still under implementation. So far, the *Majelis Desa Adat*, which is an extension of the Bali provincial government, has always overseen the management of funds in each traditional village. The formation and operation of the task force's fund are already following its initial objectives. Funds for the *Gotong Royong* task force have been successfully allocated to finance all technical needs related to the response to Covid-19.

2. Punctuality

Punctuality will be a benchmark for assessing whether the process of channeling and using customary village funds is following the implementation time of the planned activities until the end of the activity. Based on the implementation of the policy, the use of these funds has been following the stipulated time. It can be seen in the use of phase I funds in which all traditional villages in Bali have simultaneously held the *Nyejer Daksina* ceremony. Various abstract activities in the form of *nunas ica* in specific periods have been successfully carried out several times. Tools and materials related to health protocols have also been distributed according to the specified time.

But on the other hand, it cannot be denied that the timeliness also missed the plan. In the second phase of budget reallocation, it appears that the government tends to be hasty in making policies. It can be seen from the misdistribution of aid stated in the policy that had been announced since May, whereas the three regulations were only passed after May (end of June, early August, end of September). There are overlapping regulations that lead to the inaccuracy of what has been agreed by the government. Ni Kadek Vany Primaliraning, Director of LBH Bali in Mustofa (2020) considers that the changes within a month from the second to

the third stages show the haste and lack of socialization. Besides, there are allegations of legal flaws due to the distribution of aid since May, even though the two regulations were passed after May (late June and early August).

The next problem arose after the process of establishing the Covid-19 Task Force. The national policy states that the rules for disaster management are clear. However, at the customary village level, this activity was seen as a voluntary activity (*ngayah*) (Yasa, 2020: 63). This raises uncertainty among indigenous village communities and has implications for the unclear timeline for handling Covid-19. Although this problem has been resolved by the Bali Provincial Government as the party providing the customary village funds budget, policies related to the customary village budget are still subject to revision due to insufficient funds. This condition led to several traditional villages in Bali at the beginning of its implementation, still not carrying out the handling of covid-19 based on traditional villages. Based on this, the timeliness of managing traditional village funds in dealing with Covid-19 is still not optimal due to policies that often change.

3. Benefit Suitability

The benefit suitability indicator will show the extent to which customary village funds in overcoming COVID-19 can be felt by the benefits of traditional village communities throughout Bali. If viewed from the *Tri Hita Karana*-based fund management promoted by traditional villages in Bali, these customary village funds have proven to provide benefits to the community. The details of the use of *Tri Hita Karana*-based Covid-19 funds in Traditional Villages in Bali Province can be seen in Table 3 below.

Tables 3.
Covid-19 Handling Activities Based on *Tri Hita Karana*

<i>Tri Hita Karana</i> aspects	Type of activity	Benefit
<i>Parahyangan</i>	<ul style="list-style-type: none"> Performing prayers concerning the religiosity of Balinese people 	<ul style="list-style-type: none"> There is a synergy between the Government and traditional village

	<ul style="list-style-type: none"> • Asking for blessings (<i>nunasica</i>) with religious leaders at Kahyangan Tiga Temple, Traditional Village • Performing religious rituals (<i>upakara</i>) • Prayers together but in a limited amount according to their respective customs 	<p>institutions to limit crowds during religious activities</p> <ul style="list-style-type: none"> • To be responsible for the prevention of covid-19 in Bali, considering that Balinese indigenous peoples have diversity in terms of place, time and situation. • Easier to move because the majority of Balinese are Hindus • Encouraging harmony of Balinese nature, manners, and culture
<i>Pawongan</i>	<ul style="list-style-type: none"> • The involvement of the traditional police (<i>pecalang</i>) in overseeing community and government activities • Traditional Village assistance such as necessities and logistics • Procurement of posts by the Covid-19 Task Force at each border in traditional villages 	<ul style="list-style-type: none"> • The existence of supervision of customary government activities • Controlling community activities • Helping indigenous village communities to survive amid the pandemic
<i>Palemahan</i>	<ul style="list-style-type: none"> • Provision of disinfectants regularly • Provision of facilities and infrastructure under health protocols 	<ul style="list-style-type: none"> • Alternatives increase public awareness in preventing the spread of covid-19

	<ul style="list-style-type: none"> • Appeal to indigenous peoples to live clean and healthy lives 	<ul style="list-style-type: none"> • Keep the environment clean and sterile
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Source: processed from primary data, 2020

Parahyangan customary village communities receive assistance to carry out various religious activities. Then, in *pawongan*, people get the benefit in the form of logistical assistance needs. The customary village communities who are formal sector workers have been laid off and formal sector workers. They receive wages below 50% (fifty percent) per month in Bali Province, who benefit from a Social Safety Net (JPS) to ensure their survival to meet minimal basic needs. The *pecalang* and *gotong-royong* task force, as part of traditional institutions that are important actors in preventing the misuse of aid that is not appropriate or targeted, also benefit. *Pecalang* and the task force receive various benefits to maximize their function in controlling all activities related to the prevention of covid-19 based on traditional villages. Of course, it provides benefits not only to the stakeholders themselves but also to the community and traditional villages as a whole.

When viewed from the financial aspect, the benefits of customary village fund management based on *Tri Hita Karana* can be seen from the comparison of the budget allocation proclaimed by the Bali Provincial Government with its realization in the field. Reporting from *Bisnis.com*, related to the realization of the program, the Bali Provincial Government stated that the budget for Covid-19 countermeasures had been absorbed worth IDR567 billion which was used in the health sector, Social Safety Nets, and for handling economic impacts. The explanation can be seen in Table 4 below.

Tables 4.
Comparison of Allocation and Realization of Village Funds There is Covid-19 Based on *Tri Hita Karana* in Bali Province

Sector	Total Budget Allocation	Total Budget Realization	Absorption Percentage
Health	Rp310 billion	Rp287 billion	92,57%
Health Safety Network	Rp197 billion	Rp178 billion	90,22%

Economic Impact Management	Rp102 billion	Rp102 billion	100%
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Source: processed from *bisnis.com*, 2020

Based on the table above, the Bali Provincial Government claims that the management of traditional village funds in Bali Province has absorption capacity above 90% so that the benefits of the program have been felt by the majority of people in Bali. However, if the comparison of allocation and realization of funds is traced by the regency in Bali. Not all districts can realize these customary village funds. This is felt by Badung Regency. From the budget for handling Covid-19 with a total budget of IDR 274,919,457,818.83. As of September 2020, the realization of the new budget was recorded at IDR 112,067,368,584.77 or 40.76 percent. Meanwhile, a social safety net in the form of basic foodstuffs has only been realized by 6.36 percent and is only given to the most affected residents (Nusa Bali, 2020). The low realization of the budget, particularly the provision of social assistance, is due to clashing regulations due to the status of Badung Regency which still bears the regional label PSBB. This is what causes not all people to get assistance.

Several districts in Bali Province also experienced the same thing. Based on data from IDN Times, the Tabanan Regency Government has budgeted IDR 67,941,302,504 for handling the COVID-19 pandemic. However, this amount, as of September 30, 2020, had only been realized in the amount of IDR 23,617,839,291 so that there was still a budget remaining of around IDR 44,323,463,212. This condition is also felt by Buleleng Regency, were out of a total of Rp. 67 billion in funds for handling Covid-19, Rp. 7 billion of which is remaining (Pos Bali, 2020). Bangli Regency was also recorded experiencing a similar condition. Although the amount of funds allocated for handling Covid-19 in these regencies is not as large as other districts, namely Rp. 40 billion, these funds still have 10 billion remaining in September 2020 (Bali Post, 2020).

Based on these data, the management of traditional village funds based on *Tri Hita Karana* in Bali has been able to provide benefits to the community. However, the realization of the budget for handling Covid-19 in Bali is still uneven. This can be seen from the imbalance of budget allocation and realization between regencies in Bali.

Results According to Community Expectations

This indicator reflects the level of community satisfaction. Based on the research results, it can be seen that the majority of the community is satisfied with the use of this customary village fund. Reporting from Liputan6 (2020), the distribution of BST to Bali Province in stage VI (September 2020) has been distributed as much as 598,448 KPM or 99 percent. The community admitted that the social assistance was sufficient to help them survive during the pandemic, even though the nominal given was only enough to meet their basic daily needs.

Apart from being seen from the personal acceptance of the community, the community satisfaction of the customary village entity as a whole. The measure of the suitability of community expectations can be seen from the community's response to the management of traditional village funds based on *Tri Hita Karana*. The results showed that the majority of traditional villages in Bali were satisfied with the provision of autonomy for handling Covid-19 following the conditions, situations, and abilities of the customary villages concerned.

The traditional village itself has the opportunity to manage its finances according to their needs, provided that they do not deviate from the Technical Guidelines set by the Bali Provincial Government. However, this also has a negative impact. It can be seen from the tendency of each traditional village to operate independently, which can cause overall yield imbalances. Besides, the reallocation of customary village funds in stage III places too much emphasis on the operational financing of stakeholders rather than optimizing prevention efforts on a scale. The scale was done in stage I and prioritizing the aid program for the community in stage II. It caused a contradiction at the beginning of the task force formation among indigenous peoples because initially, the task force was a party that served voluntarily (*ngayah*), not paid.

Challenges in managing traditional village funds based on *Tri Hita Karana* in tackling Covid-19 is lying in financial transparency. The results showed that the management of traditional village funds in Bali was still weak in accountability. It is due to the strong local wisdom values of the Balinese people so that western values are considered less suitable to be applied to traditional villages in Bali. The concept

of the western bureaucracy that constructs the apparatus as competent and certified people cannot be applied to Balinese traditional village management. The Treasurer of the Traditional Village Council, in his interview, stated that traditional villages need certification or competency certificates because, in Bali itself, there are values of local wisdom that have been inherited and are still trusted today. The traditional village in responding to various types of complaints always puts forward the value of local wisdom “*Sagilik-Saguluk Salunglung Sabayantaka, Paras-Paros Sarpanaya, Saling Asah, Asih, Asuh*” which means unifying, respecting the opinions of others, and reminding each other, loving each other. Mutual help, which is believed to be a solution to manage day-to-day village finances. It makes it even more challenging to measure how significant and how high the leakage is. The Traditional Village Council tends to respond positively to the fact that the funds have been distributed, allocated according to technical guidelines, and decision-making has been carried out in *Pasengkepan, Paruman, or Pasamuan*.

CONCLUSIONS

Management of customary village funds in response to Covid-19 provides a new color in the existing financial system in Indonesia. It is appropriate to deal with the Covid-19 Pandemic involving all parties, including components of traditional society that have their characteristics. The management of traditional village funds in Bali prioritizes *Tri Hita Karana*-based government management to utilize local wisdom. *Tri Hita Karana* is a mandatory principle held by the Balinese people. In this case, the application of the values contained in it is indeed very aware of allocating customary village funds in overcoming this Covid-19. It is reflected in three stages of reallocation. The basic principle of all the distribution of funds to the traditional village (*tetuek*) is decisions that have been approved in the *pesangkepan, pasamuan, paruman* in the area concerned.

The application of *Tri Hita Karana* in the use of customary village funds has turned out to be effective in providing financial management during a pandemic. The technique of taking action against allegations of misused and public complaints in a consultative manner based on the principles of kinship and belief. It can have a

positive effect that is mostly in influencing the mindset and behavior of the community to comply with applicable regulations. Besides, the value of local wisdom upheld by traditional villages causes all decisions, including financial matters, even though they are familial and full of a positive mindset. It has had a positive impact, but it cannot be denied that these local wisdom values cause overlapping enforcement of customary law and national law. Traditional villages prioritize the value of 'trust' so that the financial management of traditional villages has not yet been sanctioned (sanctions are still social sanctions only) to take action against cases of misuse of customary village funds. Even though the traditional village should regulate various things that are considered necessary in their traditional village, it also shows a contradiction between traditional village governance in Bali, with some universal principles of good governance in villages, particularly transparency and accountability.

The customary village authorities should begin to formulate specific rules or sanctions to anticipate the misappropriation of village funds. Besides, budget reallocation in the form of assistance for communities affected by COVID-19 is urgently needed. Thus, the government should not be in a hurry in formulating policies for managing these traditional village funds to minimize ineffective and ill-targeted funds. Apart from all the existing problems, it is clear that the management of the village fund in Bali is based on voluntary attitudes (*ngayah*) without coercion. They used humane approaches to discuss every problem that occurred during the management of the village fund amid the covid-19.

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