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Practice of Accountability Based on Non-Physical Relations in the Tenganan Pegringsingan Customary Institution

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Abstract—The customary institution of Tenganan Pegringsingan has accountability practices based on metaphysical relationships through rituals (ceremonies) and the use of traditional offerings (banten) while adhering firmly to the teachings of kharmaphala. This research adopts a qualitative research method with an interpretive paradigm and aligns with the ethnomethodological approach. The research informants were selected based on their competence in answering the research questions, namely the traditional leader, the traditional executor, and the local community. Rituals (ceremonies) using traditional offerings (banten) are considered very sacred and holy. This offering is part of the yadnya and bhakti of the customary community at the Tenganan Pegringsingan customary institution. Yadnya is a sacrifice that will become more meaningful for others and fellow beings if we perform it with sincerity and without expecting any reward, while bhakti is the embodiment of respect that is always based on a sense of sincerity. The skill of total surrender to God to achieve the pinnacle of success and happiness in this world and the hereafter. The foundation of those values dominates the souls of the organization's administrators in carrying out their duties. Of course, yadnya and bhakti are very important in rituals.

Keywords: Accountability; ethnomethodological; local culture; Tenganan Pegringsingan



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Introduction

The customary institution of Tenganan Pegringsingan is an organization that shelters the Indigenous community based on kinship and familial ties. Without a solid foundation and shared beliefs, it would be difficult to maintain the Tenganan Pegringsingan customary institution until now. In addition to having a solid foundation of values, the purpose of the Tenganan Pegringsingan customary institution must also be fully understood by its community, which is to advance and prosper all its members. The Tenganan Pegringsingan customary institution is not a platform that can be used as a tool to achieve personal interests (Karidewi et al., 2012). The Tenganan Pegringsingan customary institution prioritizes the common interest above all other interests, especially above personal interests. In this case, there is no motive to enrich oneself personally from the existence of the Tenganan Pegringsingan customary institution; rather, the fundamental motive that must be possessed by those under this organization is the courage and selflessness to sacrifice anything for the advancement of the Tenganan Pegringsingan customary institution and the interests of the community in general (Sukmadewi & Dane, 2021; Yogantara, 2018). The sacrifices made by the Indigenous community for the Tenganan Pegringsingan customary institution are the willingness to do anything for the organization. The hope is that the sacrifices made are indeed sacrifices based on sincere selflessness without any desire or demand for reward (Darmawan et al., 2023). The accountability practices carried out in the customary institution of Tenganan Pegringsingan Traditional Village are based on both spiritual and physical relationships. The spiritual relationship involves the customary community members as administrators within the customary institution (organization) and their connection with the Deity and ancestors, conducted through spiritual means (Saputra, Jayawarsa, et al., 2022). As expressed by Mr. Wayan Widia as follows:

"Our primary duty as customary villagers is to *Bhatara* (God) and the ancestors, who have entrusted us with the village's governance." "Since the beginning, it has been present in this village... therefore, we should be grateful for it on a spiritual level."

This was also emphasized by one of the *Bahan Tebenan*, who is part of the customary community, namely Mr. Ketut, with the following excerpt from the interview:

"Sinamian ring driki, dalam mejalankan swadarmaning pun nike patutne tidak lepas ring Bhatara (God) dan para lelubur yang telah memberikan paice ini.....this is the most important thing spiritually."

Based on the interview above, the primary practice of accountability carried out is the spiritual relationship, which involves the gods and ancestors (principals) who have granted the village's wealth and entrusted it to the customary community (agents) for the welfare of the villagers (beneficiaries) in the Tenganan Pegringsingan Traditional Village (Darmawan et al., 2023). The following will further explain the accountability practices carried out based on the spiritual relationship within the customary institution in Tenganan Pegringsingan Traditional Village.

Method

Ethnomethodology is a branch of phenomenology, but there are several fundamental differences between the two methodologies. Ethnomethodology experts tend to focus on actions and interactions, whereas phenomenology focuses on consciousness and culture (Saputra, Sara, et al., 2019). Ethnomethodologists tend to emphasize the validity of actors, while phenomenologists question the validity of actors. Bungin (2001) states that ethnomethodology refers to the study of how an individual in society acts, creates, and understands their daily life. Some studies are emic and etic. Etic research is said to prioritize the researcher's opinions because the concepts have been prepared in advance to understand society. Emic research leads to exploratory studies, which

seek as many concepts as possible that are already known and familiar to the community itself. Sometimes something that appears as it seems (etic) is not as it is thought and internalized (emic). Saputra et al. (2021) reveal that misunderstandings of etic-emic on both sides occur due to the clash between emics and ethics. Therefore, the research on this customary institution emphasizes an emic approach.

The reason for this research using an ethnomethodological approach is to provide information on how individuals within this customary institution practice their culture and maintain the continuity of the organization to this day. The researcher attempts to observe how individuals within the organization carry out their activities and fulfill their duties, both as members and as administrators of the organization (Narindra et al., 2023). Additionally, it is also important to understand the accountability process carried out by the managers of the Tenganan Pegringsingan customary institution to other interested parties within the framework of the cultural values that have long permeated the organization. Another phenomenon to be explored is whether there are "other values" that influence the accountability practices carried out by the organization.

Result and Discussion

Ritual as a Form of Accountability Practice in Carrying Out Responsibilities That Have Been Performed.

The obligations of the customary community must certainly be fulfilled by what has been done. this *swadharma* is a form of accountability that they have understood all along (Kurniari et al., 2011). Of course, in that *swadharma*, the traditional community members perform it according to local customs and traditions that have been passed down through generations. As expressed by Mr. Wayan Widia, a traditional elder in the position of *luanan*, he stated that:

"...whatever is entrusted to me, I will carry out to the best of my ability." *Swadharma* that we all have will later involve the process of rituals (ceremonies) and offerings... therefore, I dare not take shortcuts... it must be done with sincerity... for example, in every activity that has been carried out, there will be a ceremony, such as the *ngulung* tulis ceremony... after everything has been completed and agreed upon in the village assembly, it will then be burned... this is proof that the customary people do not take shortcuts, are honest, and do not engage in corruption... if something is done poorly, it will surely be the fault of the Deity (God).

Similarly, Mr. Ketut, as a member of the customary village with the position of *Bahan tebenan*, stated that:

"Here, the customary village members have their respective responsibilities and must carry them out to the best of their abilities.".....in carrying out their responsibilities, there should be no negligence or carelessness.....because all of their duties are bound by offerings in traditional rituals (ceremonies).....for example, in the *Usaba Sembah* ceremony. We perform the *Usaba Sembah* ceremony as an expression of gratitude to the Creator for the blessings given to us, and until now we can maintain and manage it for our welfare."

Then one of the community members also stated:

"...whatever has been done by the traditional community, it will certainly have its duties bound by rituals (ceremonies) and offerings....like sacred and holy offerings....for example, the *Tanggung-Tanggung* ceremony is a form of respect for nature or the environment that has been entrusted to the traditional community to manage....this is what makes us believe that the traditional community has sincerely fulfilled their duties or responsibilities."

Based on the information above, from the symbols provided by the informants and by conducting an indexicality analysis, it can be concluded that within the context of the Tenganan

Pegringsingan Traditional Village organization, the practice of accountability based on spiritual relationships is certainly tied to traditional rituals (ceremonies) (Aritama, 2023). The reflexivity of these traditional rituals is part of the obligation (*swadharma*) of the traditional community members in carrying out their duties and responsibilities (*tetenganan*) to the Deity and ancestors. This practice of accountability based on spiritual relationships is also a belief in carrying out their traditions (Saputra, Pradnyanitasari, et al., 2019). The belief of the village community and the gumi community in the Tenganan Pegringsingan customary village is that if they take actions contrary to the traditions inherited from their ancestors, it means disobeying the ancestors' rules and also opposing the Deity. The customary institution of Tenganan Pegringsingan has a very strong commitment to their ancestors. This commitment to the ancestors is difficult to measure because it is based on the belief in being responsible to the higher powers (Saputra & Kawisana, 2021). Commitment to ancestors, which is intangible, has a stronger influence on village members compared to commitments that are tangible and can sometimes be easily diverted from organizational commitments.

An organization will be able to function well if it has clear goals, vision, and mission. The vision, mission, and goals of the organization serve as the foundation for carrying out activities within the organization. Without having clear goals, it will become less clear where this organization will be headed (Maysuranti, 2018; Sukmadewi & Dane, 2021). The village community, as the administrators of the Tenganan Pegringsingan customary institution, will also face difficulties in managing the resources they possess if the goals of the Tenganan Pegringsingan customary institution are unclear (Aritama, 2023).

The commitment to run the organization's wheels and strive to achieve the organization's goals sometimes encounters obstacles (Saputra, Pradnyanitasari, et al., 2022). Therefore, one of the ways that can be taken is to remind both the administrators and the Indigenous community of the Tenganan Pegringsingan customary institution to always remember the organization's goals. Another way the organization does this is by constantly reminding the customary community as the administrators of the Tenganan Pegringsingan customary institution to better understand and carry out the tradition.

Banten as a Means in Rituals (Ceremonies) is Part of *Yadnya* and *Bhakti* *Banten* in Hindu belief is part of *yadnya*.

Naturally, the principle that has up until now guided the daily activities of the whole Hindu population in Bali is *yadnya*. The value that underlies the teachings of *yadnya* is the willingness to sacrifice sincerely and wholeheartedly (Sukmadewi & Dane, 2021). Without the foundation of sincere feelings, the *yadnya* performed will be meaningless. The values contained in the teachings of *yadnya* are used as the foundational values that deeply underpin every activity carried out within the organization. This teaching of *yadnya* also provides the breath that what becomes a duty and responsibility is something that must be carried out sincerely and with full sacrifice without any underlying motivation, whether economic or material (Maysuranti, 2018).

Yadnya is the value that underlies the customary institution of Tenganan Pegringsingan. The daily activities of the organization are always imbued with the teachings of *Yadnya*, which consist of five: *Dewa Yadnya*, *Pitra Yadnya*, *Rsi Yadnya*, *Manusa Yadnya*, and *Bhuta Yadnya*. These five teachings of *Yadnya* have been implemented in the customary institution of Tenganan Pegringsingan (Karidewi et al., 2012). This is reflected in the purpose of the establishment of the Tenganan Pegringsingan customary institution, which is to offer offerings to *Ida Shang Yhang Widhi Wasa*, as well as His manifestation, namely *Dewa Indra*. The offerings carried out are performed through *yadnya* ceremonies and the maintenance of sacred places. The implementation of the *yadnya* by the Tenganan Pegringsingan customary institution is reflected in several activities carried out by the customary institution, such as assisting fellow humans, and also sacrifices made to the environment by preserving nature, plants, and animals (Saputra, 2022).

Yadnya is a sacrifice that will become more meaningful for others and fellow beings if we

carry it out with sincerity and without expecting any reward (Aritama, 2023). This is also reflected in the attitude of the village krama and *gumi krama* who are so sincere and willing to sacrifice when donating their energy or resources to the Tenganan Pegringsingan traditional village. When they have given something with sincere and genuine intentions, they also believe that the Tenganan Pegringsingan customary institution, which has been entrusted, will manage it well. As expressed by one of the krama gumi of the Tenganan Pegringsingan Traditional Village, Mr. Gede Wirya:

"All this time, the rituals carried out are a form of sincerity, so we have never questioned them." For us, when it is carried out with good intentions and desires, we firmly believe that the person entrusted with that responsibility will use it for good purposes.

Every indigenous community that performs such actions out of a calling of the soul embodies values taught in their religion, which means carrying out the commands of God and the ancestors. Based on religious teachings, it is stated that the most important aspect of performing *yadnya* and what should be taken into consideration is the presence of sincerity. The sincerity of heart, because the essence of *yadnya* is the spirit of self-sacrifice for noble and lofty purposes. The value of *yadnya* does not solely depend on the size of the material being sacrificed, but rather on the high or low quality and the divine spirit itself. The more sincere a person's heart is in making sacrifices, the higher the value of that sacrifice will be. *Yadnya* which is not accompanied by sincere devotion is said to be futile and without merit (Aditya et al., 2018).

Meanwhile, the practice of accountability directed towards the Deity and the ancestors is by always being grateful and following His teachings that are of a dharma nature and avoiding bad deeds. The Tenganan Pegringsingan customary institution, in the wheel of its organizational activities, always adheres to the teachings, norms, and rules that have been passed down from its ancestors and religious teachings. Similarly, the village community of the Tenganan Pegringsingan customary institution, in practicing accountability, always bases it on the religious teachings they believe in, in addition to adhering to the rules possessed by the organization.

Another reality that also occurs in the Tenganan Pegringsingan customary institution is that although it has not practiced formal accountability, especially regarding funds and finances, there has never been a conflict within the Tenganan Pegringsingan customary institution (Kurniari et al., 2011). The indigenous people continue to voluntarily and sincerely provide their support to the organization, even though they do not receive formal accountability practices regarding how the funds have been managed by the Tenganan Pegringsingan customary institution. Among the village community members themselves, there has never been a conflict that has caused a division within the management of the Tenganan Pegringsingan customary institution (Dewi et al., 2018).

Although there is no formal requirement to provide proof and explanation as a form of understanding accountability to the principal and other beneficiaries, there have never been any financial issues at the Tenganan Pegringsingan customary institution, such as corruption, embezzlement, or the misuse of funds (fund misappropriation) that exist (Ningsih et al., 2016). The researcher gathered information and met with several informants who are members of the Tenganan Pegringsingan customary village institution. One of the informants willing to provide information was Mr. Ketut, who serves as *Bahan Tebenan*, and the information obtained was:

"Me and the other customary members are willing to accept the duties as village members as a form of our responsibility as people from the Tenganan Pegringsingan customary community." We accept the task with full responsibility as a form of our sacrifice to our fellow brothers. We have never been ambitious to nominate ourselves and we are also not ambitious to become administrators by doing anything to win because becoming a traditional member is already determined based on authenticity and seniority.

This was also reiterated by Mr. Ketut as a *luanan* (advisor):

"When I was entrusted with the position as a *luanan*, what I thought about was not how to earn an income from this position, but rather what I could give to the *krama gumi*"

Information from several informants above clarifies that the organization leaders accept their responsibilities as organization leaders based on a sincere and selfless sense of sacrifice, a desire to dedicate themselves to other members of the community, and grounded in devotion to the higher power (Prasetyadewi et al., 2013). Holding on to these values, in carrying out their responsibilities as administrators, the members of the Tenganan Pegringsingan customary village organization do not wish to do anything that could harm the indigenous community. For the members of the Tenganan Pegringsingan customary village organization, what has been entrusted by the entire indigenous community of Tenganan Pegringsingan to manage is a mandate that must be shouldered well.

Conclusion

Karmaphala is the foundation of accountability practices based on non-material relationships. Karmaphala implies that the actions we will receive correspond to the actions we perform. If we perform good deeds, then surely we will receive good fruits as well. Conversely, if we do something bad, then we will receive bad fruits as well. The results of those actions can be felt by us now, or it may be our descendants who will experience them later. That belief causes everyone to think a thousand times before committing wrongdoing because they also want to prevent their descendants from experiencing the consequences of such actions.

Based on these factors, the customary institution in Tenganan Pegringsingan Traditional Village is believed to be the reason why this organization continues to stand, endure, and develop well without ever facing significant problems. When the dominant values are *yadnya*, and devotion, and reinforced by the foundation of *kharmaphala*, what is entrusted by others will be strived for and accounted for as best as possible, even without formal demands. The desire to serve the Gods and ancestors keeps the members of the traditional village institution of Tenganan Pegringsingan from taking anything that is not their right, so there has never been a case of corruption or misuse related to the management of funds within the organization.

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