

**PERANAN KEARIFAN BUDAYA LOKAL PADA GELAHANG  
UNTUK MEWUJUDKAN AKUNTABILITAS PENGELOLAAN  
KEUANGAN UPACARA NGENTEG LINGGIH LAN NGUSABA DESA DI  
ADAT TUNJU KECAMATAN SERIRIT KABUPATEN BULELENG**

**Oleh**  
**Putu Lusiana Dewi, NIM 1617051024**  
**Jurusan Ekonomi dan Akuntansi**

**ABSTRAK**

Penelitian ini memiliki tujuan untuk mengetahui: (1) sumber dana upacara *ngenteg linggih lan ngusaba desa di desa adat Tunju*, (2) akuntabilitas pengelolaan keuangan upacara *ngenteg linggih lan ngusaba desa di desa adat Tunju* dan (3) peranan dari kearifan budaya lokal *pada gelahang* untuk mewujudkan akuntabilitas pengelolaan keuangan upacara *ngenteg linggih lan ngusaba desa di desa adat Tunju*. Penelitian ini menggunakan penelitian kualitatif dan dilaksanakan di *desa adat Tunju*, Kecamatan Seririt, Kabupaten Buleleng. Dalam upaya untuk mengumpulkan data peneliti melakukan observasi, wawancara dan studi dokumentasi. Data di peneliti akan dianalisis dengan cara reduksi data agar data penelitian tidak menyimpang dengan pertanyaan penelitian. Data yang telah direduksi disajikan dan dilakukan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa (1) sumber dana upacara *ngenteg linggih lan ngusaba desa* berasal dari *dana peturunan*, bantuan keuangan khusus, *dana punia, sesari* serta hasil penjualan baju kaos dan *pekir*, (2) proses pengelolaan keuangan *ngenteg linggih lan ngusaba desa* melalui tiga tahapan yaitu perencanaan, pelaksanaan dan evaluasi yang didalamnya ada pertanggungjawaban dari panitia. Akuntabilitas pengelolaan keuangan terdapat pada pertanggungjawaban dan penyampaian laporan keuangan kepada *krama desa* melalui *paruman desa*, (3) peranan kearifan budaya lokal *pada gelahang* mampu mewujudkan kebersamaan, rasa saling memiliki, saling percaya dan integrasi yang kuat antara pihak *prajuru desa*, panitia dan *krama desa* dalam akuntabilitas pengelolaan keuangan upacara *ngenteg linggih lan ngusaba desa di desa adat Tunju*,

**Kata kunci :** Akuntabilitas, Pengelolaan Keuangan, *Ngenteg Linggih, Ngusaba Desa, Pada Gelahang*

**THE ROLE OF LOCAL CULTURAL WISDOM PADA GELAHANG FOR  
REALIZING ACCOUNTABILITY OF FINANCIAL MANAGEMENT  
NGENTEG LINGGIH AND NGUSABA DESA RITUAL IN THE TUNJU  
VILLAGE SERIRIT DISTRICT BULELENG REGENCY**

**By**

**Putu Lusiana Dewi, NIM 1617051024**

*Economics and Accountancy Department*

**ABSTRACT**

*This research has a purpose: (1) the source of funds for the ngenteg linggih lan ngusaba desa ritual in the Tunju village, (2) accountability of financial management of the ngenteg linggih lan ngusaba desa ritual in the Tunju village, and (3) the role of local cultural wisdom pada gelahang for realizing accountability of financial management ngenteg linggih and ngusaba desa ritual in the Tunju village. This study used qualitative research and was carried out in the Tunju village, Seririt district, Buleleng regency. Data collection techniques are carried out by conducting observations, interviews and documentation studies. Data in the researcher will be analyzed by data reduction so that the research data does not deviate from the research question. The reduced data is presented and conclusions drawn. The result of the study shows that (1) the source of funds for the ngenteg linggih lan ngusaba desa ritual fund came from dana peturunan, special financial assistance, dana punia, sesari and the sale of t-shirts and pekir as well as the proceeds from the sale of t-shirt and pekir, (2) the process of financial management of ngenteg linggih lan ngusaba desa ritual through the three stages are planning, implementation and evaluation in which there is accountability from the committee. Accountability of financial management lies in the accountability and financial reports to village manners through village paruman, the role of local cultural wisdom pada gelahang able togetherness, a sense of mutual ownership, mutual trust and strong integration between prajuru desa, committee and village manners in accountability for financial management of ngenteg linggih lan ngusaba desa ritual in the Tunju village.*

**Keyword :** Accountability, Financial Management, Ngenteg Linggih, Ngusaba Desa, Pada Gelahang