

The Role of Financial Audit Institution (LPK) and Financial Accountability of Provincial and Regency Council of Scout Movement throughout Bali

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meliputi pemeriksaan Aspek Tupoksi, SDM, Sarana Prasarana dan Metode Kerja; 6) Kwartir telah menerapkan akuntabilitas prosedural, akuntabilitas proses, akuntabilitas vertikal dan akuntabilitas horizontal; 7) Kwartir diharapkan bisa mengoptimalkan peran LPK dalam proses pemeriksaan keuangan dan menjalankan Badan Usaha Kwartir untuk memperoleh pendapatan dari sumber intern.

ABSTRAK

Penelitian ini bertujuan untuk mendalami sejauh mana peran Lembaga Pemeriksa Keuangan (LPK) dalam pengawasan, pemeriksaan dan penerapan akuntabilitas pengelolaan keuangan di lingkungan Kwartir Daerah dan Cabang Gerakan Pramuka se-Bali. Metode yang digunakan adalah penelitian deskriptif dengan pendekatan kualitatif. Analisis data melalui tahapan, yaitu: *data collection*, *data reduction*, *data display*, dan *conclusion drawing/verification*. Hasil penelitian menunjukkan bahwa: 1) Sumber pendapatan utama kwartir adalah dari pemerintah; 2) LPK sudah dibentuk namun belum dibentuk sepenuhnya berdasarkan AD/ART, perlu penyempurnaan komposisi, kualifikasi dan peningkatan independensi anggota; 3) Peran LPK belum optimal karena belum adanya petunjuk teknis dan pelaksanaan terkait pemeriksaan keuangan oleh Kwartir Nasional; 4) LPK tidak digaji yaitu bekerja berdasarkan konsep "ngayah" atau sukarela; 5) LPK yang sudah bekerja dan melakukan pemeriksaan serta menerbitkan Laporan Hasil Pemeriksaan (LHP) adalah LPK Kwartir Cabang Buleleng dengan ruang lingkup pemeriksaan tidak hanya Aspek Keuangan, tetapi meliputi pemeriksaan Aspek Tupoksi, SDM, Sarana Prasarana dan Metode Kerja; 6) Kwartir telah menerapkan akuntabilitas prosedural, akuntabilitas proses, akuntabilitas vertikal dan akuntabilitas horizontal; 7) Kwartir diharapkan bisa mengoptimalkan peran LPK dalam proses pemeriksaan keuangan dan menjalankan Badan Usaha Kwartir untuk memperoleh pendapatan dari sumber intern.

ABSTRACT

This study aims to investigate the extent of Financial Audit Institution (LPK) role in supervising, examining, and implementing financial management accountability within the Provincial and Regency Council of the Scout Movement throughout Bali. The method administered was descriptive research with a qualitative approach. Data analysis went through stages, namely: data collection, data reduction, data display, and conclusion drawing/verification. The results of the research show that: 1) The primary source of income for council was from the government; 2) LPK had been formed but had not been fully formed based on the Memorandum of Association/Articles of Association (AD/ART), it was necessary to improve the composition, qualifications and increase the members' independence; 3) The significance of LPK was not optimal as there were no technical guidelines and implementation instructions related to financial audits issued by the National Council; 4) LPK was not paid, in other words working based on the concept of "ngayah" or voluntarily; 5) The LPK that had worked and carried out inspections and issued an Audit Report (LHP) is the LPK of Buleleng Regency Council with the scope of the examination not only on Financial Aspects, but includes examination on Functions, Human Resources, Infrastructure and Work Methods Aspects; 6) Council had implemented procedural accountability, process accountability, vertical accountability and horizontal accountability; 7) Council was expected to be able to optimize the role of LPK in the financial audit process and optimize the Council Business Entity to increase revenue from internal sources.

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1. Introduction

The Scout Movement's finances are regulated in Law Number 12 of 2010. Article 43 states that the Scout Movement's financial resources are obtained from membership dues by their abilities, non-binding community contributions, and other sources that do not conflict with laws and regulations. The government can also provide financial support from the APBN/APBD so that the Scout Movement's financial resources can be obtained from internal, public, and government. However, the Provincial and Regency Council of the Scout Movement throughout Bali has only relied on government funds in term of its management. Article 44 states that the Scout Movement's financial management must be transparent, orderly and accountable and regulated in accordance with statutory provisions. To realize this financial management by the AD/ART, an independent institution Financial Audit Institution (LPK) was formed with the duty to carry out financial audits.

AD/ART Article 61 states that the LPK is led by a committee of five elected people responsible for the Scout Movement deliberations. However, the formation of LPK has not been optimized in term of implementation. It can be proved from the formation period of the LPK, which on average, was only formed in the 2020-2021 period; Bangli Regency Council had formed but didn't meet the membership composition of five people, and Badung Regency Council, which did not include an LPK. Based on these data, the role of LPK has not been utilized optimally, which should have been included in 2013, according to AD/ART. Therefore, the significance of LPK in realizing financial management by the mandate of Article 44 Law No. 12 of 2010 has not been recognized.

Considering several issues in the misappropriation of council financial management, especially scout grants that occurred in Indonesia in February 2017 at the provincial Council of Scout Movement DKI Jakarta (Liputan6.com, 2017) and in April 2022 with a corruption case on scout grant funds at Bandung City Council (Kompas.com, 2022), Bali Provincial Council tempts to empower its financial management, the management of scout grants. Furthermore, Bali Provincial Council also involved the Inspectorate and BPKAD (Indonesian Audit Board for Provincial/Regency Budget) of Bali Province to guide the management of grants received by the Council, followed by Financial Audit Institution (LPK), Commission Head, and Bali Provincial Rover and Ranger Council (DKD) to avoid the lack and weak supervision and knowledge of the management of grant funds, which leads to achieving a clean and accountable financial administration. That agenda was conducted in Bali Provincial Council Building, Renon, on Tuesday (21/6/2022) (Bali Provincial Council Scouts, 2022).

Accounting is still related with profit organization/company accounting. Meanwhile, many studies of public accountability lead to government accountability (Setiawan et al., 2021) (Yuniarta & Purnamawati, 2020b). Accountability is an important issue in scientific studies and public administration practices. This is affected by the public great attention to implementing policies, programs, projects, and routine activities by public sector organizations. The concept of accountability in Indonesia is not new. Almost all government agencies and institutions emphasize the concept of accountability, especially in carrying out the administrative functions of public sector organizations. Budget management accountability is applied to central government organizations, and regional governments must implement an accountability system (Purnamawati, 2018). Nevertheless, several public sector organizations are still the center of public attention for their accountability system. One of them is a non-governmental public sector organization. (Grace, 2019).

The issue of accountability is very engaging to study in the Scout Movement due to this organization is a non-governmental public sector organization but is always supported by government funds. This has been clearly stated in the law and its AD/ART. This organization is one of the organizations allowed by law to receive government funding assistance in the form of grants on an ongoing basis. Accountability must be maintained to support the government and donors' trust. In line with this, the role of the LPK in the Scout Movement, which was formed as a financial auditor to realize orderly, transparent, and accountable financial management, the role of the LPK and the financial accountability of this organization is very important to study.

The main objective of this study is to determine the extent of council financial management accountability, the role of the Scout Financial Examination Agency (LPK), and the implementation of council financial supervision and audits to realize council financial management in accordance with the mandate of Article 44, Law no. 12 of 2010. Moreover, to find out the constraints and issues in financial management and audits that have been carried out in the Scout Movement Councils throughout Bali.

2. Methods

The method administered in this study was descriptive research with a qualitative approach. This method was applied since this study was expected to produce in-depth descriptions of speech, writing, and behavior that could be observed from an individual, group, society, and a particular organization in a context studied from a comprehensive and holistic viewpoint. Qualitative research intends to understand what phenomena are experienced by research subjects (Moleong, 2013).

This research was carried out in the Provincial and Regency Council throughout Bali. The research locations encompassed one province and eight regencies/cities, including each regency's Disdikpora (Education, Youth, and Sports Authority). The research location was determined by considering that the Provincial and Regency Council throughout Bali has started to form LPK (Financial Audit Institution). Bali Provincial Council has also started providing financial management training, especially grants, with the BPKAD (Indonesian Audit Board for Provincial/Regency Budget) and the Bali Provincial Inspectorate. Primary and secondary data were administered in this study. In addition, the informants in this study were the council chief, the chairman of the regional council structure, and the general treasurer, who is considered to know all the technicalities and mechanisms of managing council finances. The third was the council secretary, who knows and assists in technical implementation regarding administration and financial management. The related council staff directly assists in financial management. The youth and sports division of each related Disdikpora. The Chairperson of the LPK (Financial Audit Institution) and the legal members according to decree and/or assignment letter. Furthermore, the data collection techniques involved observation, interviews, documentation, and combination/ triangulation (Sugiyono, 2014).

This study aimed to determine the role of the Scout Movement Financial Audit Institution and how accountability was administered to financial management in Bali's Provincial and Regency Council of the Scout Movement. The council's accountability was viewed from the financial management procedure, the grant budget received from the APBD (regional budget) as stated in the Regional Grant Agreement Script (NPHD) as the main fund, and accountability reports. Meanwhile, the LPK's role was to certify that council financial management ran properly and correctly; therefore, the financial management was transparent and accountable with the support of financial audit reports by LPK. The significance of an LPK in accountable financial management could not be conveyed simply by financial and accounting data in the form of numbers; however, to validate the implementation of accountability and its role in this research, researchers had to observe activities by a field visit directly. Observing the financial management and accountability process through actors as executors involved managers as council administrators and LPK as independent audit institutions in all Scout Movement Councils throughout Bali.

3. Result and Discussion

Financial Management in councils throughout Bali

The purpose of financial management is basically to achieve the set goals. Besides, a manager is obliged to follow the principle of accountability. There are four basic financial management frameworks: Planning, Recording, Reporting, and Control (Astuty, 2019). Budget planning is the key to success in achieving company goals comprehensively. Financial planning is necessary to compile the need for funds to finance various programs and activities (Sulistiyowati, 2020). The financial management of councils throughout Bali begins with the presentation of sources of receipt of council funds, budget planning in council financial management, and classifying expenditures and program activities in each Council.

The financial management process (Purnamawati et al., 2016) within the Provincial and Regency Council of Scout Movement throughout Bali uses the Cash Basis method, which compares the budget and its realization. There are no other sources of income except grants; according to the interviews result with all administrators in council throughout Bali who stated that there are no funds other than grants managed by their wards except the Badung Regency Council with direct activity fund allocations to the Office of Education, Youth, and Sports. The following summarizes the funds managed by councils during the 2017 – 2021 period in Table 1 below.

Table 1. Government Grant and Non-Grant Recapitulation Data in Councils of Scout Movement in Bali 2017 – 2021

| No. | Councils | Acquisition of Grant / Non-Grant Funds | | | | |
|-----|----------------------------|--|---------|---------|-------|-------|
| | | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. | Bali Provincial Council | - | - | - | 1.1 B | 1.0 B |
| 2. | Badung Regency Council | 575.2 M | 970.4 M | 1.4 B | 609 M | 538 M |
| 3. | Bangli Regency Council | - | - | - | - | 50 M |
| 4. | Buleleng Regency Council | 500 M | 500 M | 500 M | - | 500 M |
| 5. | Denpasar Regency Council | - | 1.2 B | 842 M | 1.2 B | 902 M |
| 6. | Gianyar Regency Council | 1.4 B | 1.0 B | 1.0 B | 1.0 B | 435 M |
| 7. | Jembrana Regency Council | 300 M | 300 M | 415 M | 500 M | 200 M |
| 8. | Karangasem Regency Council | 330 M | 230.9 M | 100 M | 100 M | 100 M |
| 9. | Klungkung Regency Council | - | 487.8 M | 299.4 M | 150 M | 50 M |
| 10. | Tabanan Regency Council | 150 M | 150 M | 100 M | 100 M | 100 M |

Source: Data on acceptance of each Kwarda and Kwardcab throughout Bali

The Provincial and Regency Councils throughout Bali have their respective fund collection accounts opened to receive government funds. Thus, there are two documents for recording cash funds owned: cash on hand and cash in the bank. To carry out the process of recording and managing council cash, a report has been made in the form of a General Cash Book and a Bank Book, transactions are recorded, and the reporting period is closed every month.

Expenditure and Activity Programs of Councils are usually adjusted according to the results of the work meetings of each Council. Based on the results of document tracing in each Council, in general, the council expenditure posts consist of the first Secretarial Administration Expenditure Post and the second Activity Post per Commission.

The Role of the Financial Audit Institution (LPK)

LPK is an independent institution established to supervise and examine council financial management. However, in the process of its formation, LPK requires discussion and selection toward the people who are willing and able to run the role and competent in their field. Thus, several councils formed LPK due to an obligation, in fact, some of them who are elected to be LPK had an accounting or finance background.

The second difficulty is due to the absence of technical guidelines and implementation instructions issued by the National Council regarding LPK. The LPK, which should have been directly elected during the council meeting, could not be elected due to difficulties in selecting and determining it, so it was delegated to the formation team. The LPK should have been selected and determined by the presidium of the session in a council meeting, but based on interviews and data collection in the field, the LPK was selected and determined by the formation team. The obstacle to this formation occurred, especially in the Bali Regional Council and other Branch Councils. This was conveyed by Secretary 1 of Kwarda Bali, Nyoman Aryawan, SE, during an interview Monday, December 12, 2022, namely,

“...adik meneliti tentang LPK, jujur saja LPK di Kwarda Bali belum bekerja, karena memang tidak ada yang harus dikerjakan. Teknis kerja petunjuk pelaksanaan dan teknis kerjanya belum ada, apa yang mau dikerjakan”

“tolong dibedakan antara LPK secara aturan dan realita. LPK itu lembaga independen yang posisinya setara dengan ketua kwartir. Seharusnya secara pemilihan harusnya dipilih oleh musyawarah dan ditetapkan oleh presidium, namun LPK dibentuk oleh tim formatur. Karena banyak kendala saat musyawarah, peserta musda sudah berbicara lebih cepat lebih baik, maka itu yang terjadi. Seharusnya LPK tidak boleh dibentuk oleh tim formatur namun harus dibentuk langsung dalam musyawarah dan ditetapkan langsung oleh presidium”

“...you studied LPK. Honestly, the LPK in Bali Council has not worked yet, because there is nothing to do. There are no work technical guidelines for implementation and technical work; what do you want to do?”

“Please differentiate between LPK in terms of rules and reality. LPK is an independent institution whose position is equivalent to the head of the Council. Electorally it should have been chosen by deliberation and determined by the presidium, but the formation team formed the LPK. Because there were many obstacles during the deliberations, the regional forum participants spoke faster and better, so that happened. The

formation team should not form LPK but must be formed directly in deliberations and determined directly by the presidium. "

Based on the interviews above, it can be concluded that the process of forming the LPK still needs to be re-evaluated in the AD/ART of the Scout Movement. This also concerns the independence of the LPK; if the LPK is formed by the Formation Team/Chairman of the Council, then the independence of the LPK in the Council is having debating.

The concept of legitimacy is about power and rights. This means that the government has the power to govern, while those who are governed have the right to obey and submit. One part of the legitimacy of power is "procedural legitimacy." Procedural legitimacy gives recognition and support to government leaders because these leaders get authority according to procedures stipulated in laws and regulations (Yuliandari, 2020). Based on this theory, it can be concluded that the powers and rights of LPK to carry out the functions of financial supervision and auditing are still weak due to formation procedures that are not by applicable regulations.

Financial Audit by Financial Audit Institution of Buleleng Regency Council

The only LPK that has worked and carried out inspections and issued an Examination Report (LHP) is LPK of Buleleng Regency Council. At the time of collecting data in the form of in-depth interviews, LPK Buleleng had just started working on inspecting in 2021. LPK Kwarcab Buleleng worked based on Decree No. 033 of 2020 with a term of office of 2020 – 2025. LPK of Buleleng Regency Council is chaired by Gede Ngurah Omardani, SE., MM. (Inspectorate of Buleleng Regency) and its deputy chairman Kadek Supri Budiadnyana, SE (Officer of financial experts at the Ministry of Religion of Buleleng Regency).

Presently, LPK does not yet have guidelines regarding how the work process works, but LPK Buleleng started working by following the flow of supervision and inspection in the inspectorate environment. This was conveyed by the Chairperson of the LPK Buleleng Regency Council, Gede Ngurah Omardani, SE., MM., and his deputy Kadek Supri Budiadnyana, SE during an interview Monday, 28 November 2022.

Based on the results of data collection and interviews taken from the Examination Report (LHP), the inspections carried out are regular and comprehensive, not only limited to financial management but also regarding non-financial aspects. In general, the inspection process by LPK on financial management in Buleleng Regency Council Scout Movement uses an inspection approach method by conducting interviews, verification and sampling in the field. The legal basis used in the examination is the National Council Decree Number 223 of 2007 concerning the work procedures of the Regency Council Scout Movement and the National Council Decree Number 220 2007 concerning the Principles of the Scout Movement Organization. The Scope of Examination, namely, Main Tasks and Functions Aspects, Financial Aspects, Human Resources Aspects, Infrastructure Aspects, and Work Method Aspects.

The financial aspect contains audits related to council financial management consisting of:

- a. Financial Administration. The financial administration referred to is the procedures for working on the General Cash Book by the spending Treasurer whether it has been carried out in an orderly manner and by the applicable regulations.
- b. Financial Realization. In this section, LPK examines the realization of the available budget according to the report of the Buleleng Regency Council of Scout Movement. The realization of the absorbed budget consists of indirect spending and direct spending. Implement budget realization so that it is by the planned schedule or the budget ceiling and the expectation is 100% realized.
- c. Submission of SPJ. The examination is carried out on the preparation and delivery of SPJ (Letter of Accountability) and whether applicable regulations have been carried out.
- d. Proof of Cash. Examination of evidence of cash at Kwartir activities of the Buleleng Scout Movement Branch is carried out to ensure that the recording of the cash book and its evidence is carried out properly and is by the reports of the general cash book and bank books.

The Role of LPK as a Service Institution or "Ngayah"

LPK is one of the independent council institutions formed without any salary allocation from managed fund sources. This is why the selection of LPK members must be people who are willing and willing to work sincerely. Based on this, the selection or recruitment process for LPK cannot be carried out in general because this sincere work concept underlies why the people appointed as LPK are willing and willing to work without pay so that the LPK that was formed and its members selected were from scout activists, retired school principals or from government agencies who were appointed and confirmed willing. The advantage is, of course, that sincere performance without salary can be relied upon by those who are willing, but besides that, the weaknesses that occur can affect the quality and independence of LPK members. This is a future input, so forming and selecting LPK is more optimal.

The selection of LPK and the concept of "Ngayah" was inevitable in its formation because of the financial condition of the quarries in Bali. The Balinese believe that every action based on sincerity (ngayah) will bring positive things to individuals and social life. Ngayah is not an obligatory activity, binding individuals as it has been developing in Balinese society. Ngayah is the highest form of human consciousness as God's blessed creation. Not only awareness and sincerity to give but awareness to accept and do everything sincerely (Prabhawita, 2019).

The role of "Ngayah" or sincere work is also based on the motto of the Scout Movement, namely "Satyaku kudarmakan, Darmaku Kubaktikan." Literally, 'satya' means promise or pledge, and 'darma' means duty, virtue, and duty of life. In addition, 'filial piety' means respect, submission, and loyalty. So that the full sentence, namely "Satyaku Kudarmakan, Darmaku Kubaktikan," has the meaning of a promise that will be carried out as an obligation through deeds, and these actions are proof of devotion or loyalty (pramukaku.com, 2022). Hence, it is the concept of ngayah and this motto that strengthens why the composition of the LPK is always filled with former scout activists who have an inherent sincere and dedicated spirit in their activities.

In accordance with Article 24 paragraph (2) of the AD/ART, it states "Satyaku Kudarmakan, Darmaku Kubaktikan" means that every promise and commitment that has been pledged and or lived into becomes a provision that must be kept and carried out in daily attitudes and behavior. In addition to the motto above, another motto is behind the concept of "ngayah" or sincere work as an adult member or coach in the Scout Movement, namely "Ikhlas Bakti Bina Bangsa Berbudi Bawa Laksana." The statement above was obtained through in-depth interviews with the Daily Chairperson of the Buleleng Regency Council, I Made Tier, S.Pd., M.Si., and Treasurer II Dra. Ni Nengah Watis, M.Si., conducted on Monday, November 28, 2022.

"...tidak ada yang mengharapkan gaji di pramuka, mungkin karena sudah terbiasa di pramuka seperti itu, kalau boleh orang berseloroh begitu di pramuka itu ngayah, payah, mayah itu seloroh-seloroh yang seperti itu kita ngayah yang namanya ngayah ya tulus ikhlas begitu, Kembali ke moto kita orang dewasa. Ada moto disitu ikhlas bakti bina bangsa berbudi bawa laksana dari sana kira-kira sudah menjadi diterapkahlah begitu moto yang di dengung-dengungkan setiap ada pendidikan orang dewasa untuk menjadi satu, dari sana datangnya jadi asas sukarelanya itu karena suka dan rela para pengurus ini mau datang kesini tanpa ada honor tanpa ada uang transport tak ada apa, karena suka dan rela/buduh-budahan. Tetapi kan kembali kepada itu karena kita merasa sudah terpanggil ikhlas bakti, suka rela, rasa tanggungjawab terutamanya itu dan kepercayaan sebagai pengurus bagaimana bisa mengurus gerakan pramuka ini bisa berjalan".

"... no one expects salary in scouts, perhaps because they are used to scout, if people joke, working in scouts is ngayah, it's hard, just like its name ngayah means we do something sincerely sinceret, back to our motto as adults. There is a motto, dedication to building a virtuous nation; take it from there. It seems to have been applied; that motto is echoed every time there is education for adults to be one. There, the voluntarily principle came from, because of passion and sincere, the comission/volunteers were willing to come here without honorarium, transport money, or anything because of passion and willingness. Once again it because we get call to be back, a call to show devotion, willingness, a sense of responsibility especially the belief as administrator to manage this scouting movement on the track".

Financial Management Accountability of Councils throughout Bali

Public accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the trustee (principal), who has the right and authority to ask for this accountability (Mardiasmo, 2018)(Yuniarta & Purnamawati, 2020a).

Provincial Councils and regency councils of the Scout Movement throughout Bali, as public organizations providing non-formal education, must carry out their activities based on good governance. This must be done to realize the mandate of Law No. 12 of 2010, namely that financial management must be orderly, transparent, and accountable. Kwarda and Kwarcab, in implementing the management of government funds, both grants and allocation of direct APBD funds, must always be guided by regulations, both regional regulations and decree sheets of heads of regional governors and regents/mayors related to Guidelines for Management of Government Funds/Grants, Law no. 12 of 2010 concerning the Scout Movement and also by the applicable AD/ART.

The formation of LPK has been carried out in each Council except Badung and Bangli. The preparation of the Activity Budget has been carried out by carrying out work meetings every year. The existing theory states that procedural accountability is accountability regarding whether a procedure for establishing and implementing a policy has considered issues of morality, ethics, legal certainty, and adherence to political decisions to support the achievement of the final goals that have been set. From the discussion above, the researcher can conclude that the Provincial Councils and regency council of the Scout Movement throughout

Bali have implemented procedural accountability. This can be seen from the procedures used in forming council administrators in which a treasurer is an official for managing government funds/grants finances appointed based on their abilities and expertise.

Council has disbursed funds by the applicable stages and used all funds within the budget lines specified in the activity proposal. The councils have implemented adequate management procedures and processes for managing the council finances discussed above. The existing theory states that process accountability is related to whether the procedures used in carrying out tasks are good enough regarding the adequacy of accounting information systems, management information systems, and administrative procedures. From the results of the discussion above, councils throughout Bali has implemented process accountability. This can be seen from how the flow and division of tasks of each administrator and financial manager, including LPK, are based on existing standards. A good information system and adequate administration will be realized from this flow.

The accountability report made by council already contains the budget and budget realization. The following presents the receipt and realization of government funds in each Council within the Province of Bali during 2021 in Table 2 below.

Table 2. Recapitulation Data of Acquisition and Realization of Government Funds in Councils of Scout Movement throughout Bali in 2021

| No. | Councils | Acquisition of Funds and Realization in 2021 | | |
|-----|----------------------------|--|-------------|---------------|
| | | Acquisition of Funds | Realization | % Realization |
| 1. | Bali Provincial Council | 1.0 Billion | 1.0 Billion | 100% |
| 2. | Badung Regency Council | 538 Million | 538 Million | 100% |
| 3. | Bangli Regency Council | 50 million | 50 million | 100% |
| 4. | Buleleng Regency Council | 500 Million | 492 Million | 98.4% |
| 5. | Denpasar Regency Council | 902 Million | 902 Million | 100% |
| 6. | Gianyar Regency Council | 435 Million | 435 Million | 100% |
| 7. | Jembrana Regency Council | 200 Million | 200 Million | 100% |
| 8. | Karangasem Regency Council | 100 Million | 100 Million | 100% |
| 9. | Klungkung Regency Council | 50 million | 50 million | 100% |
| 10. | Tabanan Regency Council | 100 Million | 100 Million | 100% |

Source: Accountability report data for each Provincial and Regency Council in Bali

Each Council discusses activity and financial accountability reports when the council deliberation activities are carried out and followed up with the working meeting. Branch activity reports are submitted to regional councils when attending invitations to participate in local meetings. The council financial accountability report was submitted to the local government in January and copied to the BPKAD and the inspectorate regarding the accountability report on using grant funds.

The results of the discussion regarding the reports on the use of grant funds submitted by the councils throughout Bali above the councils have fulfilled accountability, including vertical accountability, where vertical accountability is accountability for the management of funds to a higher authority. The management that has been conveyed to the Council and also the local government providing funds and has also discussed and announced accountability for activities and the use of funds in the council deliberations with all members, then the councils throughout Bali have also fulfilled horizontal accountability where accountability horizontally is accountability to members/the wider community (Purnamawati & Yuniarta, 2021).

4. Conclusion and Suggestion

Based on the results of the analysis and discussion abovementioned, it can be inferred as follows:

1. Generally, sources of funds/income received and managed in councils throughout Bali are government funds sourced from the APBN/APBD. The first is with a grant funding mechanism for Bali Provincial Council, The regency council of Bangli, Buleleng, Denpasar, Gianyar, Jembrana, Karangasem, Klungkung, and Tabanan. The second is in the Badung Regency Council, allocating APBD funds directly to Youth Activities at the Badung Regency Youth Education and Sports Office.

2. The council financial planning process begins with preparing activities and activity budgets in council meetings called working meetings (raker). All council administrators and members were involved in the discussion and drafting process. The budget made is adjusted to the allocation of activities in each commission.
3. Financial management in Bali's Provincial and Regency Council of Scout Movement uses the Cash Basis method. So that managing the recording of cash receipts and disbursements is the main activity. Council already has an escrow account opened to receive government funds. Thus, there are two documents for recording cash funds owned: cash on hand and cash in the bank. To carry out the process of recording and managing council cash, a report has been made in the form of a General Cash Book and a Bank Book, transactions are recorded, and the reporting period is closed every month.
4. The LPK in the Provincial and Regency Council of Scout Movement throughout Bali has not been fully formed by the rules contained in the AD/ART, so in the future, the formation process must be readjusted and must be formed based on deliberations and determined by the presidium of the session in the Council deliberations. This must be by Article 53 and Article 61 AD/ART.
5. LPK has not yet worked because the National Council issues no technical guidelines and implementation instructions. So that is how LPK works by following the work procedures in the inspectorate.
6. The only LPK that has worked and carried out inspections and issued an Examination Report (LHP) is LPK of Buleleng Regency Council. The audits carried out are regular and thorough, not only limited to financial management but also regarding non-financial aspects. The Scope of Examination, namely, Main Tasks and Functions Aspects, Financial Aspects, Human Resources Aspects, Facilities and Infrastructure Aspects, and Work Method Aspects.
7. There is no allocation of funds for the salaries of administrators or other council institutions. All are based on the concept of "ngayah" or working voluntarily. This is why the selection of LPK members must be people who are willing and willing to work sincerely.
8. Provincial Council and Regency Council of the Scout Movement throughout Bali have implemented procedural accountability. This can be seen from the procedures used in forming council administrators in which a treasurer is an official for managing government funds/grants finances appointed based on their abilities and expertise. Quartiers throughout Bali have implemented process accountability. This can be seen from how the flow and division of tasks of each administrator and financial manager, including LPK, are based on existing standards. A good information system and adequate administration will be realized from this flow. Council has also fulfilled vertical accountability where vertical accountability is accountability for managing funds to a higher authority. With the management that has been conveyed to the Council above it and also the local government providing funds and has also discussed and announced accountability for activities and the use of funds in the council deliberations with all members, then the councils throughout Bali have also fulfilled horizontal accountability where accountability horizontally is accountability to members/the wider community.

Based on the conclusions of the research results mentioned above, it can be suggested as follows:

1. It is hoped that LPKs throughout Bali will be willing to coordinate with each other to carry out joint training related to council financial audits considering that there is no technical guideline from Kwarnas related to audits. Hence, it is expected that quartiles in Bali will already be working and conducting inspections in their quarries. With the ongoing audit, it is hoped that orderly, transparent, and accountable financial management can be realized.
2. This research is limited to qualitative research, and the area coverage is only in Bali Province. It is hoped that further researchers will be able to expand their research area, using research & development methods related to establishing and developing good inspection methods in councils throughout Bali. It is hoped that further research will be able to produce a technical guideline or work guideline for LPK to carry out a comprehensive financial audit because the audit conducted by LPK has so far been limited to government funds and has not covered all funds raised by councils based on Law no. 12 of 2010 and the applicable AD/ART.

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