



ALTERNATIVE APPROACHES BEYOND BUDGETING FOR INDIGENOUS COMMUNITIES

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Abstract

Beyond Budgeting has emerged as a promising model in the modern context where adaptive and sustainable fund management is critically needed. This approach empowers organizations to achieve greater flexibility, innovation, and enhanced performance. This study examines the potential implementation of a Beyond Budgeting framework in managing village funds within the Baduy community in Indonesia. The research employed a descriptive-qualitative methodology, conducted in Kanekes, Lebak Regency. A qualitative approach was chosen to gain an in-depth understanding of participants' perspectives and experiences, utilizing semi-structured interviews, direct interactions, and observation. Data were analyzed to identify patterns and key findings relevant to village fund management. The observation analysis included data grouping, comparative analysis of similarities and differences in observed events, and interpretation within the local context. The findings suggest that integrating Beyond Budgeting principles into the Baduy community's village fund management is both feasible and highly relevant. The Baduy tribe exhibits strong local wisdom in resource and environmental management, emphasizing sustainability and communal values. Crucially, the principles of flexibility, transparency, and participation embedded in the Beyond Budgeting model align closely with these traditional values. Therefore, adapting Beyond Budgeting in the Baduy context could significantly enhance fund management practices while simultaneously preserving cultural integrity and promoting sustainable development.

Keywords: Baduy Community; Beyond Budgeting; Local Wisdom; Village Funds Management

INTRODUCTION

In this modern era, the significant need for adaptive and sustainable fund management has brought the Beyond Budgeting model to prominence as a promising solution (Olaf et al., 2019). Beyond Budgeting is an approach that empowers organizations to achieve greater flexibility, innovation, and performance. Its implementation can be viewed as a self-regulating management model capable of effectively managing the increasing Volatility, Uncertainty, Complexity, and Ambiguity (VUCA) inherent in the budgeting process (Valuckas, 2019).

This study explores the potential incorporation of the Beyond Budgeting concept into Village Fund management, focusing on a unique case: the Baduy community from the Kanekes Village Government in Lebak Regency, Indonesia. The Baduy people govern their lives through ancestral customary rules known as pikukuh, which serve as their foundational law (Waluya & Wiyanarti, 2024). Pikukuh is a set of oral guidelines passed down through generations and remains strictly upheld by the community today (Enjang, 2022). The Baduy tribe is famously known for its hereditary belief system, characterized by a culture of self-isolation and a rejection of formal education (especially reading and writing), the use of modern technology, and forest exploitation. This distinct cultural context, however, has created a specific issue regarding the management of the Village Fund.

Significantly, the Baduy community has refused to accept the Village Fund allocated to Kanekes Village, driven by concerns that it would disrupt their customary order and displace their cultural values (Saputra & Pratama, 2023). One of the most striking challenges is the requirement that the recipient of the Village Fund (i.e., Kanekes Village) must comply with existing rules and regulations based on positive law, which only partially conform to the local Baduy customs. Furthermore, the role of the central government in directing and limiting the use of the Village Fund is perceived as hindering the autonomy of the Baduy people.



The management of government funds in indigenous communities frequently encounters significant administrative and cultural friction, especially where conventional, centralized budgeting models clash with deeply held local values. While Beyond Budgeting (BB) is theoretically a promising alternative to rigid, conventional financial planning, its practical implementation is often complicated by high resistance to change in culturally sensitive contexts, such as the Baduy community in Indonesia (Asteria et al., 2021). This resistance highlights an urgent need for a comprehensive and coordinated solution for village fund administration in Kaneke Village, one that successfully integrates local indigenous wisdom with contemporary development standards.

The definitive rejection of village funds by the Baduy community in 2019 clearly demonstrates the fundamental mismatch between the current, highly centralized fund management model and the community's high-value local customs (Suryana, 2019). The failure of a uniform management model to appropriately incorporate cultural norms fundamentally hinders community acceptance and participation in crucial development programs. Against this backdrop, the adoption of a Beyond Budgeting approach emerges as a promising conceptual alternative. BB principles are hypothesized to be more adaptive, transparent, and participatory, thereby offering a flexible framework that better respects local values and is more likely to secure community buy-in for village development efforts (Nurlinah & Haryanto, 2020).

This study therefore examines the potential for implementing a Beyond Budgeting framework in the management of village funds within the Baduy community, specifically focusing on Kaneke Village, Lebak Regency, Indonesia. This investigation seeks to accommodate the unique and often complex perspectives of indigenous communities regarding documentation and administrative budgeting systems. It addresses the critical need for a new public policy paradigm shift in financial administration that prioritizes the interests of customary preservation and mitigates the inherent administrative obstacles presented by conventional systems.

As part of the analysis of in-depth interview data, this article utilized Artificial Intelligence (AI) technology, specifically ChatGPT, in processing interview transcripts (Cheng et al., 2025; Kacena et al., 2024; Yoo, 2025). This innovative methodology was employed to accelerate data analysis, facilitate the identification of thematic patterns, and generate relevant findings to inform the discussion regarding the potential integration of BB principles (Wardayati et al., 2022). The findings are anticipated to provide extensive observations necessary for building a culturally adaptive budgeting system tailored to the needs of tribal communities.

LITERATURE REVIEW

The Village Fund

The recognition of the village government's authority inherently necessitates the policy of providing dedicated funds to these administrative units. Funds allocated from the State Budget (APBN) are formally designated as the Village Fund (Dana Desa). The imperative for establishing a structured system for managing these funds stems from the overarching objectives of village development, which encompass a broad range of goals: improving community welfare, enhancing the quality of human life, alleviating poverty through the fulfillment of basic needs, developing essential infrastructure and facilities, fostering local economic potential, and ensuring the sustainable utilization of natural resources and the environment, as legislated in Law Number 6 of 2014 concerning Villages (Faoziyah & Salim, 2020; Manurung et al., 2022).

The developmental impact of the Village Fund varies across regions; however, some economically disadvantaged villages have demonstrated significant economic growth



following the implementation of these fund transfers (Hartojo et al., 2022). Overall, the allocation of Village Funds by the Indonesian government supports national efforts to mitigate hunger and poverty across all rural areas of Indonesia (Ernawati et al., 2021; Manurung et al., 2022).

Despite the Village Law acknowledging the existence of traditional villages, its implementation remains challenging due to the government's failure to establish specific regulatory frameworks for these distinct entities (Dafflon, 2002; Jamin et al., 2022). The authority to regulate traditional villages is distributed across various levels of government, including the Central Government, Provincial Governments, and District or City Governments. To date, however, a critical absence of comprehensive regulations or technical guidelines persists, failing to provide the necessary operational direction to these regional administrations (provinces/districts/cities). This regulatory vacuum has significant implications for village financial management, primarily because the existing regulations issued by the Ministry of Home Affairs do not differentiate between the administrative requirements of traditional and non-traditional (regular) villages (Clendenning, 2023; Sukriono et al., 2025).

The framework for village financial management in Indonesia is primarily governed by Minister of Home Affairs Regulation Number 20 of 2018 (Peraturan Menteri Dalam Negeri No 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa, 2018), which mandates the core principles of transparency, accountability, and participation. Transparency dictates that information regarding village funds must be clear, open, and easily accessible to both the public and relevant stakeholders. Accountability requires village governments to provide comprehensive and measurable justification for the use of all allocated funds, necessitating accurate record-keeping, timely financial reporting, and the implementation of effective monitoring and auditing mechanisms. The principle of participation, meanwhile, ensures the active engagement of the local community in all decision-making processes concerning village fund management. Collectively, these principles are essential components of good governance, emphasising effectiveness, equity, responsibility, and public inclusion in resource management and local policy execution.

Good governance within village fund management is practically manifested across several key stages outlined in the 2018 Regulation: planning, implementation, administration, reporting, accountability, and oversight. The execution of the Village Fund budget must be strictly aligned with the village development plan, ensuring all activities comply with prevailing regulations. Administratively, the Village Treasurer is responsible for managing financial records, while the Village Head is obligated to report the budget realisation to both the superior government and the local community. Furthermore, the regulation requires that Village Fund allocations directly reflect village priorities and needs, with penalties prescribed for Village Heads who fail to adhere to these foundational principles.

Encouraging community involvement is facilitated through a decentralised system that promotes bottom-up planning, thereby integrating residents into every phase of development (Trisulo et al., 2024). However, despite the efforts to strengthen regional autonomy through decentralisation, the effectiveness of this approach is partially contingent upon the central government's capacity to design and implement robust fiscal decentralisation policies, given that current policies are arguably still limited in their depth (Akadun, 2024).

Nevertheless, empirical evidence and scholarly critiques indicate that significant obstacles and challenges persist in the practical implementation of village fund management. For instance, a dominant trend is the allocation of village funds primarily toward infrastructure development (Jamin et al., 2022). This focus often occurs despite the crucial need for sustained administrative and technical support to assist village officials with complex budget planning processes. Furthermore, accountability reports frequently function as a mere formality, serving



primarily to satisfy regulatory compliance requirements rather than operating as genuine tools for performance evaluation and public oversight. Consequently, the consistent and rigorous application of the aforementioned good governance principles—transparency, accountability, and participation—is critical. These principles are vital for ensuring that Village Funds are utilized effectively and aligned with defined village development objectives. Moreover, embedding these practices into fund management mechanisms is projected to foster more sustainable and inclusive development at the local level (Yap et al., 2024).

Local Wisdom

The Indonesian legal framework formally acknowledges the Baduy tribe as an indigenous community governed by customary rules and rich in local wisdom. This recognition is institutionalized through several regional regulations, including the provincial-level Decree of the Governor of West Java Number 203/B.V/Pem/SK/1968, and the district-level Regional Regulation of Lebak Regency Number 32 of 2001, supplemented by the Decree of the Regent of Lebak Regency Number 590/Kep.233/Huk/2002. These regulations not only designate the Kanekes Village Prohibited Forest as a strictly protected area but also formally protect the customary rights of the Baduy community.

Local wisdom is defined academically as the cumulative knowledge, skills, values, norms, and traditions that originate within a specific local community and are successfully transmitted across generations (Kadir et al., 2021; Rozi et al., 2021). This concept is instrumental in reflecting a community's cultural identity, guiding their decision-making processes, and shaping their everyday behaviour (Rosilawati et al., 2020). It manifests primarily as enduring traditions, established cultural practices, or profound life principles that fundamentally organize communal life (Bahrudin & Zurohman, 2021). Within the national legal system, this local wisdom is formally recognized (Kaswandi et al., 2025). Law Number 6 of 2014 concerning Villages grants villages the status of legal entities empowered to govern themselves based on their historical origins and recognized local customs. Furthermore, the Minister of Village Regulation Number 8 of 2022 emphasizes local wisdom as a specific priority in the utilization of Village Funds for the fiscal year 2023.

Despite the high-level legal recognition of local customs, a critical gap exists in the technical implementation of financial policy. The Minister of Home Affairs Regulation Number 20 of 2018, which standardizes the technical management of Village Funds, provides no distinguishing regulations for the financial management processes between traditional (customary) villages and conventional villages. Consequently, all villages, regardless of their customary status, must adhere to a standardized process involving the preparation of village work plans, detailed income and expenditure budgets, and formal financial accountability reports.

The local wisdom of the Baduy tribe is codified in their foundational customary laws, known as "pikukuh," which are defined by three essential principles (Efrianto, 2024). The first principle mandates stability and preservation of the status quo—for example, prohibiting ground leveling during house construction ("lojor teu meunang dipotong, pondok teu meunang disambung"). The second principle focuses on stringent environmental preservation, notably the protection of forests in the Kendeng Ciujung Mountains ("gunung teu meunang dilebur, lebak teu meunang di ruksak"). The third principle requires strict adherence to ancient traditions and prohibitions, including the rejection of formal modern education and medical care ("buyut teu meunang dirobah, larangan teu meunang dirempak"). Additionally, the community maintains a robust social framework built on mutual assistance, demonstrated through practices such as "nyambungan" (helping at special events), "liliuran" (collective energy-saving activities), "dugdug rempug" (cooperation), and "tunggu lembur" (environmental security) (Enjang, 2022). This comprehensive local wisdom forms the ethical and operational foundation



for the Baduy people's decision-making and actions (Maman et al., 2022; Rozi et al., 2021). The official recognition of this cultural heritage confirms its importance as a valuable societal asset, underscoring that integrating local potential is key to driving sustainable, inclusive development, provided it is synchronized with stakeholder interests (Susanti et al., 2023).

Beyond Budgeting

Beyond Budgeting is presented as an alternative management model characterised by its adaptive, decentralised, and bottom-up approach. This paradigm fosters a leadership culture that encourages healthy internal competition, which, in turn, is intended to enhance member performance and customer satisfaction. The model fundamentally diverges from traditional budgeting systems through two primary mechanisms: first, it utilizes adaptive control, relying on continuous or periodic performance comparisons against external benchmarks, such as competitors and peers, rather than fixed annual figures; second, it promotes radical decentralization, delegating decision-making authority and operational responsibility directly to line managers, which subsequently aims to boost motivation, productivity, and customer service quality (Nguyen et al., 2018). While Beyond Budgeting promises superior outcomes, its feasibility and cost-effectiveness are debated, as its logical application is often deemed most sensible only in situations where the traditional budgeting system exhibits significant deficiencies (Keßels, 2022).

Critiques of traditional budgeting systems highlight their inherent limitations within both the private and public sectors. Traditional processes, which often include performance-based budgeting, are frequently criticised for being time-consuming, insufficiently focused on strategy, discouraging value creation, and unduly restricting organisational change (Matějka et al., 2021a). Furthermore, while public budgeting typically centres on centralised control and short-term political cycles, the complexity of public service provision demands broader analytical and management tools to address contemporary operational demands (Purtell & Fossett, 2010). Consequently, some pioneering Scandinavian firms have entirely abandoned budgeting, removing the term "budgeting" from their corporate vocabulary (El Khatib et al., 2022). In the Beyond Budgeting framework, fixed budgets are replaced by highly ambitious targets derived from external expectations, and decision-making processes become flexible and adaptive, establishing a highly decentralised organisational system (Aksom, 2019.; Matějka et al., 2021).

The public sector has begun to adopt Beyond Budgeting concepts through innovative applications. A notable example is the City of Reykjavik, Iceland, which has implemented an online platform to facilitate public participation in budget decision-making, thereby significantly enhancing transparency and accountability (Sigurðardóttir, 2023). In essence, the implementation of Beyond Budgeting pivots on flexibility, decentralisation, transparency, and a focus on long-term value creation (Murifal, 2021; Østergren & Stensaker, 2011). This framework is theorised to offer a potential solution for overcoming budgetary management challenges within the dynamic and diverse public sector landscape. However, implementing this model in a public context presents significant obstacles (Choudhury, 2019). A key constraint involves ensuring the long-term sustainability and consistency of the organisational culture change, which requires strong commitment from both leadership and employees to maintain new attitudes and work practices against potential resistance from those accustomed to traditional methods.

Table 1. Literature Review on Budgeting Practices in Indigenous Communities

No.	Author (s)	Study Focus	Key Findings	Moderating Factors
1.	(Blue & O'Faircheal laigh, 2018)	Indigenous Financial Practices (Australia)	Many Financial Practices Are Unfair and Unsustainable	Institutional and Relational Barriers



No.	Author (s)	Study Focus	Key Findings	Moderating Factors
2.	(Sumantri et al., 2024)	Rejection of state budget by the Baduy tribe	Modern budgeting systems are considered incompatible with Baduy local values	Local values, prohibition of modern infrastructure
3.	(De Gruyter et al., 2024)	Beyond Budgeting in Māori communities	Flexible budgeting models enhance community participation	Indigenous leadership structures
4.	(Bansal et al., 2024)	Contributions of Indigenous communities to achieving the Sustainable Development Goals (SDGs)	Indigenous communities significantly contribute to SDGs, especially through traditional knowledge, local adaptation, and community-based approaches	Inclusion in national and international policies, recognition of customary rights, and multi-stakeholder partnerships
5.	(Danes et al., 2016)	Distal and proximal cultural influences on financial decisions and household behavior among American Indians	Financial decisions are shaped by spirituality, life balance, and collective values	Federal policy impacts access to and distribution of resources
6.	(Griffiths et al., 2022)	Highlighting best practices in research related to Indigenous and tribal health and well-being worldwide	Distinct methodological approaches such as Kaupapa Māori and Indigenist research ensure cultural relevance and data sovereignty	Recognition of foundational values such as trust-building and community governance. Approaches like yarning, co-design, and community-based participatory research are key to producing meaningful and applicable outcomes
7.	(Haryanti, 2024)	Analysis of village fund management in two Indigenous communities: Baduy (Kanekes Village, Banten) and Kasepuhan Ciptagelar (Sirnaresmi Village, Sukabumi)	Financial management is conducted collectively and traditionally, based on harvests and mutual cooperation. The Head of Kanekes Village acts as both traditional and administrative leader, but is not responsible for state	Cultural philosophy and local values influence decisions to accept or reject village funds



No.	Author (s)	Study Focus	Key Findings	Moderating Factors
			village funds due to cultural rejection	

Finally, this literature review serves to systematically identify and synthesise relevant theories, concepts, and empirical findings related to the intersection of the Beyond Budgeting model and indigenous communities (as summarised in Table 1). The critical examination of existing scholarship provides a comprehensive understanding of the intellectual landscape and establishes how previous studies interconnect. A core benefit of this process is the identification of research gaps—specifically areas that are underexplored, debated, or lacking empirical evidence concerning Beyond Budgeting in the context of indigenous governance. This methodical approach allows for the formulation of meaningful and original research questions, establishes the necessary theoretical and conceptual framework, and guides the subsequent selection of appropriate methodological approaches and analytical tools for this study.

METHODS

This study employed a descriptive-qualitative research approach conducted in the Kanekes customary area, Lebak Regency, Indonesia. The qualitative design was specifically chosen to gain an in-depth, nuanced understanding of the subjects' perspectives and lived experiences concerning the research topic.

Data Collection Procedures: Data were collected primarily through in-depth semi-structured interviews, supported by document analysis and field observations.

Interviews and Sampling

The interviews served as the main source of primary data, allowing for direct interaction with participants using a flexible, semi-structured protocol. The primary objective was to elicit detailed narratives encompassing the viewpoints, experiences, and contextual meanings held by the research subjects.

The interviews involved eight Baduy community leaders, who served as key research informants. Informants were selected using purposive sampling, based on their profound knowledge of local customary laws (*pikukuh*) and their direct or indirect involvement with village fund management processes within the community.

The credibility of the data was maintained through rigorous instrument design, including:

- Careful selection and consent procedures for all informants.
- The use of a pilot-tested interview protocol.
- The deployment of carefully crafted questions aimed at eliciting a critical contrast between custom and regulation.

Example interview questions included: "Why does the Baduy community customarily reject village funds?" and "What principles of Baduy local wisdom are fundamentally inconsistent with formal village fund management practices?" Data collection via interviews was conducted between February and October 2022.

Document Analysis

Secondary data were gathered through the analysis of official documents and technical guidelines pertaining to village fund management. This included regulations from the Ministry of Home Affairs, regional decrees concerning the Baduy customary area, and any available village-level reports. Document analysis was essential for understanding the regulatory background, official objectives, and formal implementation structure of the village fund management system.



Field Observation

Observational data were collected through detailed field notes and monitoring records of relevant events and community activities. These notes were analyzed concurrently with the interviews and documentation to identify recurring behavioral patterns, critical social dynamics, and any findings relevant to the broader research questions. The analysis of observations involved grouping data, identifying similarities or discrepancies between observed events, and interpreting the potential meanings embedded within these real-world interactions.

Conceptual Framework and Literature Review: A comprehensive literature review was conducted to establish a robust conceptual framework that contextualizes the empirical findings. The literature review focused on two main theoretical domains: local wisdom and the principles of Beyond Budgeting.

- The review of local wisdom provided insights into the traditional knowledge, cultural norms, and inherent values held by the Baduy people, which are fundamental to the operation of their customary village.
- The study of Beyond Budgeting principles offered a flexible management approach that could potentially be integrated with the local wisdom of the Baduy community, thus linking customary practices to modern, adaptive development concepts.

The triangulation of these data sources—interviews, documentation, and observation—in conjunction with the established conceptual framework, allowed the researcher to comprehensively describe and analyze the practices of village fund management within the unique context of Baduy local wisdom and the theoretical lens of Beyond Budgeting.

RESULTS AND DISCUSSION

Fieldwork Protocol and Data Collection Timeline: The empirical data collection within the Kanekes customary area (Kanekes Village) was executed in four sequential phases between February and October 2022, ensuring a rigorous approach to ethical standards and data validation.

Phase 1: Initial Engagement and Ethical Clearance (February 9, 2022) The initial phase involved the researcher introducing the study's purpose and objectives to the recognized customary authority, Jaro Saija (the Head of Kanekes Village). Formal informed consent was obtained from the authority figure. Subsequently, the Village Head provided recommendations for potential research participants, facilitating the purposive sampling process used to identify individuals with deep knowledge of customary law and fund management. Following identification, prospective interviewees were formally approached to secure their individual informed consent.

Phase 2: Primary Data Collection (September 2–3, 2022) This phase focused on the execution of the first set of in-depth, semi-structured interviews. Prior to commencing each interview, the research protocol was clearly explained to the interviewees, explicitly affirming their right to refuse participation or terminate the interview at any point. Simultaneous to the interview process, the researcher conducted initial field observations of the Kanekes Village environment.

Phase 3 & 4: Data Triangulation and Confirmation (September 23–24 and September 29–October 1, 2022) The final phases involved conducting interviews with the remaining participants, which served the dual purpose of primary data acquisition and cross-validation (confirmation) of the information gathered from previous interviewees. These stages also included continuous, systematic observations of the daily conditions and social dynamics within Kanekes Village, enhancing the contextual depth of the qualitative data.

Here are some examples of research questions posed to the interviewees: what are the local customs (local wisdom) that the Baduy people in Kanekes Village still practice, and what are the underlying goals and/or deep-seated beliefs?



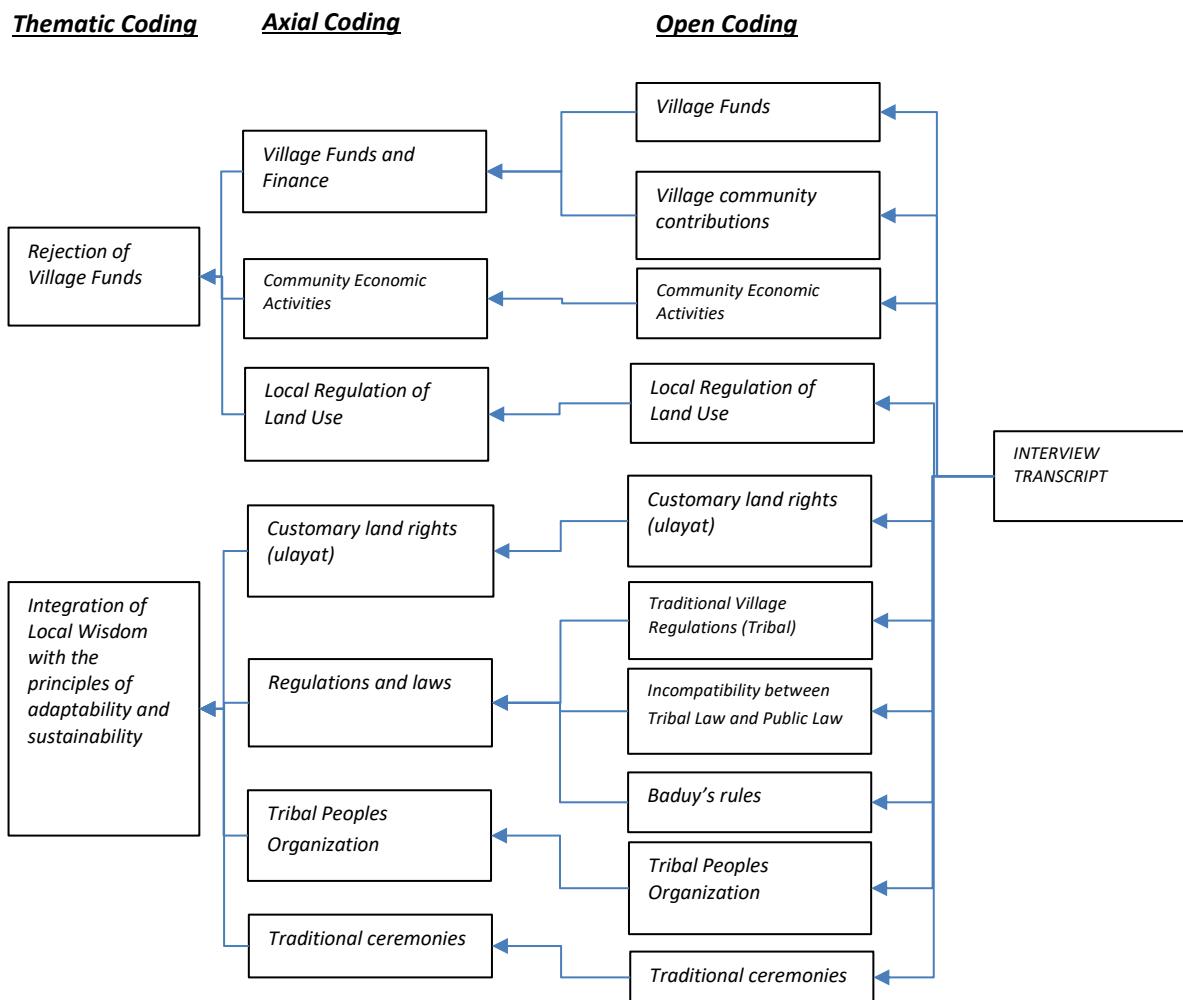
Table 2. Regulations Regarding the Village Fund Management

Government Tiers	Regulation
Central Government	<ol style="list-style-type: none"> 1. Constitution Number 17 of 2003 concerning State Finance 2. Constitution Number 6 of 2014 concerning Villages 3. Government Regulation Number 60 of 2014 concerning The Village Funds Sourced from Budget State Revenue and Expenditure 4. Regulation of the Minister of Finance Number 201/PMK.07/2022 Concerning the Village Fund Management 5. Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Finance Management 6. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 21 of 2015 concerning the Determination of Priority Use of The Village Funds as amended with Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 8 of 2016 7. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 22 of 2016 concerning the Determination of Priority Use of The Village Funds in 2017 8. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 19 of 2017 concerning the Determination of Priority Use of The Village Funds in 2018
Regional Government	<ol style="list-style-type: none"> 1. Banten Province Regional Regulation Number 2 of 2022 concerning Institutional Arrangement, Appointment, and Term of Office of Traditional Village Head 2. Lebak Regent Regulation Number 9 of 2016 concerning Finance Management Guidelines 3. Lebak Regent Regulation Number 68 of 2017 concerning The Village Fund 2018 Budget Allocation 4. Lebak Regent Regulation Number 66 of 2018 concerning The Village Fund 2019 Budget Allocation

Source: Researcher (2022)



Figure 1. Coding Topic of Interview Results



Source: Researcher (2022)

Data Analysis Procedures: The analysis of the interview data, consisting of recorded conversations and detailed respondent summaries, focused on identifying critical patterns, themes, and relevant informational structures. The analysis process combined content analysis with a software-assisted qualitative coding approach, followed by triangulation.

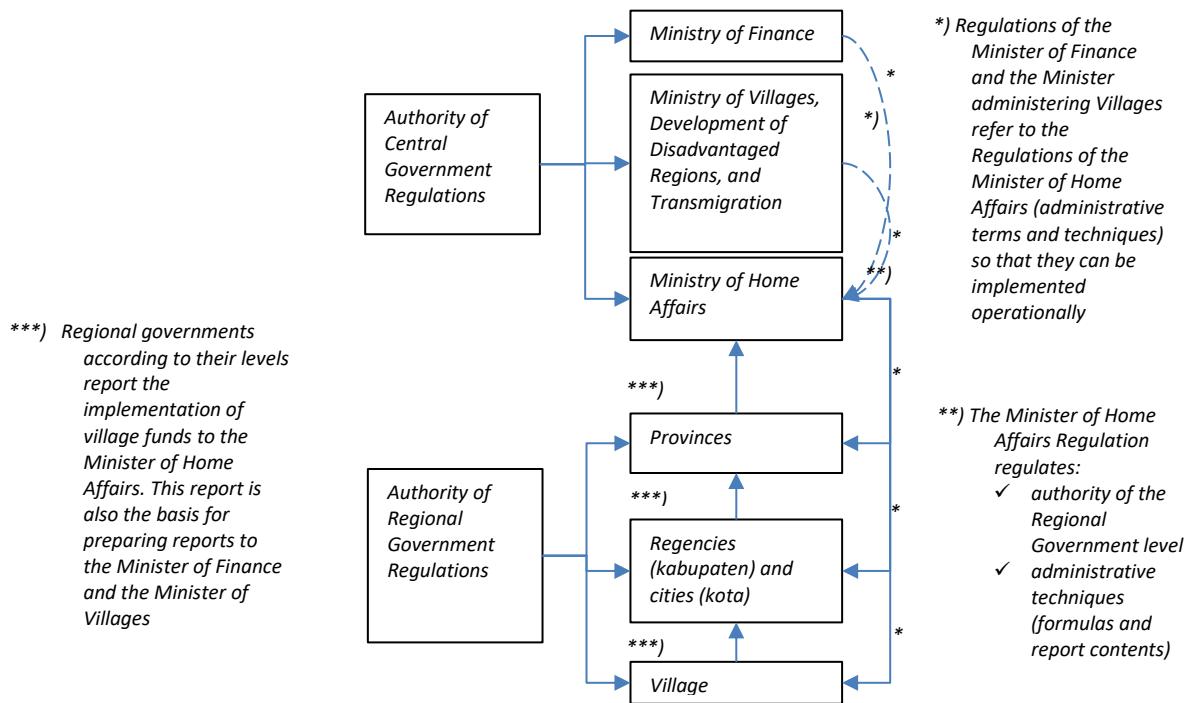
Qualitative Coding using AI Assistance: To ensure rigorous interpretation of the interpretive case study data, the researcher employed Open, Axial, and Thematic Coding (Halaweh et al., 2008), specifically utilising ChatGPT 3.5 as an auxiliary coding tool to systematise the process. The transcripts were analysed through three distinct prompts (resulting in Figure 1):

1. **Open Coding Prompt:** The initial prompt instructed the AI to "Act as a researcher and academic. Write down keywords or key phrases in the form of a table (including column number, keywords or key phrases, and reference sentences) from the material..." (followed by the interview transcripts). This step generated the open codes, identifying raw categories emerging directly from the data without imposing a pre-existing theoretical framework.
2. **Axial Coding Prompt:** The second prompt instructed the AI to "Group fewer keywords or key phrases from the material..." (using the output from the open coding stage). This step facilitated axial coding, which refined the initial codes into more abstract, concentrated thematic categories.



3. Thematic Coding Prompt: The final prompt instructed the AI to "Group into the theme of rejecting village funds and integrating local wisdom with adaptability and sustainability principles from the material..." (using the output from the axial coding stage). This step resulted in the thematic codes, directly linking the data-driven themes to the theoretical concepts of *Beyond Budgeting* and the core research questions.

Figure 2. Authority Interaction in the Regulation of The Village Fund Management



Source: Researcher (2022)

The resulting coded interview data (transcripts and key phrases) were subsequently used as the foundation for the research discussion.

Document and Triangulation Analysis: In parallel with the interview analysis, the researcher performed triangulation analysis by confirming the data patterns identified during the interviews against the field observations and collected documents. Specifically, a document content analysis was conducted on various regulations related to village fund management (as presented in Table 2 and visualised in Figure 2), adopting a framework from (Tajabadi et al., 2019). The content analysis revealed crucial regulatory patterns, particularly the relationship between management directives across different government levels.

The analysis confirmed that while Indigenous Villages (Desa Adat) are officially recognised and protected as legal entities with customary authority over their internal systems and resource management, including village funds, the implementation remains challenging. Specifically, the regulations direct that fund management in indigenous villages should consider local wisdom and customary practices. However, the implementation often defaults to the general, standardised procedures outlined in the Ministry of Home Affairs Regulation Number 20 of 2018, leading to a functional similarity between fund management in indigenous and non-indigenous villages. This uniformity persists despite the implementation process being divided and interrelated across three different ministries.

Synthesis of Local Wisdom and Beyond Budgeting Principles: Table 3 presents a synthesized analytical framework that systematically correlates the core principles of Beyond Budgeting (BB) with the fundamental values of the Baduy Tribe's local wisdom. This



integration serves to establish the theoretical grounding for integrating customary practices into adaptive financial management.

The substance defining the Beyond Budgeting principles (Column 2) was methodologically derived from a Systematic Literature Review (SLR), specifically employing the Theory-Context-Methodology (TCM) framework (Paul et al., 2017). to ensure comprehensive theoretical coverage. Conversely, the articulated values underpinning the Baduy Tribe's local wisdom (Column 1) were extracted from primary interview data and validated through triangulation with established scholarly research regarding the Baduy community.

The explanation of the correlation (Column 3) is based on the identification of shared normative objectives and functional congruence between the customary governance of the Baduy community and the core tenets of the Beyond Budgeting model. This interpretive correlation highlights how local wisdom can inherently align with modern adaptive management strategies.

Table 3. Relationship between Baduy Local Wisdom Values and Principles Beyond Budgeting

The Value of Local Wisdom and the Condition of the Baduy Tribe	Beyond Budgeting Principles	Correlations
Cooperation and Solidarity	Flexibility	Having a flexible organizational structure allows for easier collaboration and resource sharing.
Trust to Ancestors and Customs	Team Autonomy	The principle of team autonomy in Beyond Budgeting supports respect for local customs and traditions.
Simple Life	Adapting Targets to Conditions	Beyond Budgeting emphasizes avoiding targets that encourage wastefulness and promote a simple lifestyle.
Independence	Empowerment	Beyond Budgeting prioritizes empowering individuals and teams to take the initiative and manage their responsibilities.
Compliance with prohibitions	Transparency	The principle of transparency in Beyond Budgeting aligns with the compliance with prohibitions and taboos in local values.
Religion Shaping Identity	Trust	Beyond Budgeting supports the development of trust in the organization, similar to the role of religion in shaping Baduy's identity.
Oral Tradition and Cultural Knowledge	Open Network	Beyond Budgeting promotes open communication and collaboration among individuals, aligning with the oral tradition in preserving cultural knowledge.
Living in isolation	Flexibility	The possibility of organizing a flexible organizational structure accommodates a more closed way of life.
Quiet Life	Experiential Learning	The principle of experiential learning in Beyond Budgeting supports experimentation and learning from mistakes without blame or disruption.
Closeness to Nature	Decision Delegation	Promoting participation in the management of nature and the environment, similar to decentralized decision-making in Beyond Budgeting.

Source: Researcher (2022)

The Phenomenon of Village Funds Rejection by the Baduy Tribe

The Law Number 6 of 2014 concerning Villages recognizes the existence of traditional villages as legal entities with unique systems, rules, traditions, and social relationships. This is based on the principles of recognition (acknowledgment as a unique entity) and subsidiarity



(localizing the use of authority and decision-making in the hands of the village) as a new perspective on villages. However, according to Nurjaman and Prasetyo (2018), the village's authority, which should be based on recognition and subsidiarity, must be implemented more effectively due to inconsistencies between the law and its implementing regulations. Moreover, central government interventions have determined the priorities for using village funds through regulations issued by the Ministry of Villages, Disadvantaged Regions Development, and Transmigration, which limits the autonomy of villagesRoz.

Furthermore, the reporting of village funds in Kanekes Village, where the Baduy Tribe resides, contradicts their local wisdom. The strict reporting system, per the Minister of Home Affairs Regulation No. 20 of 2018, does not consider the differences in the Baduy Tribe's customary practices. The local wisdom of the Baduy Tribe, which rejects technological interference, poses challenges in gathering transaction evidence and activity data required for village fund reporting. The Baduy Tribe has attempted to propose regulatory changes to align with their culture. However, the regulation for adat villages (*Desa Adat*) is only established at the provincial level in Banten. However, the more technical administrative rules fall under the jurisdiction of the Lebak Regency Government.

This situation highlights a significant mismatch between modern administrative regulations and the Baduy Tribe's cultural values and practices. The Baduy Tribe's resistance to technological interventions and their adherence to traditional ways of life create challenges when trying to comply with the strict reporting requirements of the Ministry of Home Affairs. Harmonizing these differences while preserving the Baduy Tribe's unique cultural identity is a complex task that requires careful consideration and dialogue between the tribal community, the local and provincial authorities, and relevant stakeholders. Finding a balance between modern administrative demands and the cultural values of the Baduy Tribe is essential for sustainable village fund management that respects their traditions.

Therefore, it is crucial to seek harmony between the principles of the Baduy Tribe's local wisdom and modern principles in village fund management to ensure the sustainability of village fund management that is in line with its culture. Although the Baduy Tribe does not fundamentally reject government assistance (including village funds), they are concerned that the general regulations for village funds might harm their environment and traditions. In response to these concerns, the Baduy Tribe rejected village funds in 2019, a decision they have maintained until now.

This decision to reject village funds reflects the tribe's commitment to safeguarding their cultural heritage and environment, even if it means forgoing government assistance. It underscores the need to develop a more flexible and culturally sensitive approach to village fund management that respects the unique values and practices of the Baduy Tribe while also addressing their developmental needs. Finding this balance is essential to ensure the sustainability of village fund management in the Baduy community.

The management of village funds in Kanekes Village, where the Baduy Tribe resides, faces two main challenges. First, even though traditional villages are recognized by law, their administrative procedures still follow general regulations that do not consider cultural differences. Second, the rejection of technology due to their local wisdom significantly affects the collection of transaction evidence and activity data for the Baduy Dalam community. The Baduy Tribe has proposed changes to regulations to accommodate their cultural norms, but the implementation remains limited.

Principles from beyond budgeting, such as flexibility and participation, can help address some of these challenges. However, harmonizing traditional values with modern principles remains a significant challenge in managing village funds for the Baduy Tribe. Finding a



balance between their unique cultural values and the need for modernization and development is essential to ensure the sustainable management of village funds in the Baduy community.

The management of village funds in the Baduy Tribe encompasses more than just physical development; it also focuses on preserving their unique culture and ecology. The principles of local wisdom that emphasize harmony with nature and collective values have a significant impact on the management of village funds. The concept of beyond budgeting, with its flexibility in budget allocation, provides the Baduy Tribe with the opportunity to determine the use of village funds in line with their priorities and values, such as expanding their land and preserving the forests. This alignment is consistent with the fact that most of the Baduy Tribe people engage in farming as their primary occupation (Astoria et al., 2024). To meet their specific needs, the Baduy Tribe may prefer assistance in the form of Direct Cash Assistance (BLT), plant seeds, and other aids that do not involve extensive documentation. These preferences reflect their focus on real needs rather than conventional infrastructure development.

Although the Baduy community does not fundamentally reject government assistance, including village funds, they are concerned that the general regulations governing village funds may negatively impact on their environment and traditions. In response to this, the Baduy people have decided to reject village funds since 2019. This rejection is based on their belief that the general rules for fund utilization and accountability need to align with their customary laws. Therefore, the Baduy community hopes for specific regulations that consider their customary laws in village fund management to ensure the sustainability of their culture and environment. This reflects their commitment to preserving their unique way of life while still being open to assistance that respects their values and traditions.

In conclusion, the management of village funds in the Baduy community faces several challenges, including the mismatch between general regulations and their local customary values, as well as excessive central government intervention in determining the use of Village Funds (Soraya & Adi, 2024). Principles from beyond budgeting, such as flexibility and participation, can help address some of these challenges, but the harmonization of traditional values with modern principles remains crucial. The Baduy people, at their core, do not reject government assistance. Instead, they seek regulations that better consider their customary laws in managing village funds to ensure the sustainability of their culture and environment. This reflects their commitment to preserving their culture and environment while remaining open to assistance that respects their values and traditions.

The Potential Integration Beyond Budgeting Approach in Village Fund Management

The potential integration of the beyond budgeting approach in managing the village fund of the Baduy community is something to be considered, given the differences in their acceptance of modernity between the Baduy Dalam and Baduy Luar. The Baduy Luar has a higher level of interaction with the outside world while still maintaining their cultural integrity. On the other hand, the Baduy Dalam prioritizes customs and traditions with discomfort towards changes that may disrupt their harmonious way of life with nature. The Baduy community has urgent needs related to agricultural resources and land due to the continuously increasing population. However, the priorities for using the village fund are only sometimes aligned with their needs, creating a mismatch between development programs and the values of the Baduy community.

Therefore, the development of more adaptive budgeting techniques, such as the concept of beyond budgeting, allows village fund management to better align with local wisdom and community needs due to its adaptability (Matějka et al., 2021b). The decentralized budgeting process needs to be reviewed (Sofyani et al., 2022), and the government should set up accountability rules that align with traditional village customs and traditions, while minimizing



bureaucratic burdens and inappropriate control systems. This way, village funds can be distributed equitably and fairly to other traditional villages, upholding the principle of fair distribution. Other formulations that consider the local wisdom of traditional villages need to be considered by the central government to ensure the effective use of village funds.

In the Baduy community, the role of Puun is crucial as a traditional leader, head of the tribe, and religious leader due to their knowledge of the history, religion, and customs of the Baduy. Puun plays a central role in decision-making and implementing policies within the Baduy community (Silalahi & Purwanto, 2025). The village governance structure of the Baduy community indicates that Puun holds a high position in the power hierarchy. However, research also suggests that in practical decision-making, village officials such as Jaro Pamarentah, Carik, and Pangawa have significant roles (Huda & Fauzani, 2024). The decision to reject the village fund within the Baduy community results from a decision-making process based on this power hierarchy. In the context of implementing Beyond Budgeting, consideration of the role of traditional institutions is necessary for decision-making, particularly concerning the allocation of village funds for traditional activities and the fulfillment of land needs for the Baduy Dalam. This highlights the importance of flexibility in integrating cultural values and local wisdom into the management of the Kanekes village fund. The decision to reject the village fund is reflected in the statement: “I gathered the traditional institutions and Jaro Tujuh. The Puun from Jaro Tangtu, Cibeo, Cikesik, Cikertawana, the traditional institutions, and Jaro Tujuh, they tend to reject.” (S1)

The Beyond Budgeting approach emphasizes flexibility, transparency, and participation to address this misalignment (Wardayati et al., 2022). However, integrating this approach into village fund management requires a deep understanding of the culture and local values. Continuous dialogue is necessary between the government, the Baduy community, and relevant stakeholders to ensure that village fund management not only respects traditional values but also meets modern development standards. Thus, integrating Beyond Budgeting into managing the Baduy community's village fund can serve as a strong foundation for addressing emerging challenges and opportunities. Flexibility and participation within the Beyond Budgeting approach can help align with their needs.

Overall, the potential integration of the Beyond Budgeting approach into managing the Baduy community's village fund is worth considering, given that its principles can accommodate the specific conditions and local wisdom of the Baduy community. However, it is worth noting that Beyond Budgeting remains a subject of debate in the private sector, even though its success has been demonstrated in some prior studies. In the public sector, there is very little literature on Beyond Budgeting, let alone empirical evidence of its implementation. Here are some pros and cons to consider if Beyond Budgeting were to be applied in managing the village fund within the Baduy community (Table 4).

Table 4. Pros and Cons of Implementing Beyond Budgeting in The Village Fund Management in the Baduy

No	Pros	Cons
1	The bureaucracy establishes flexible criteria under the conditions and local wisdom of the Baduy community.	The excessive and inflexible bureaucracy in budgeting processes affects administrative, temporal, and performance achievement aspects.
2	Prioritization of the use of village funds and its implementation aligns with the conditions and local wisdom of the Baduy community.	The priority use of Village Funds is not always aligned with the needs and local wisdom of the Baduy.



No	Pros	Cons
3	The role of traditional institutions (Puun) in the management of village funds is recognized.	Regulations and legislation stipulate the formal government role in managing Village Funds, while the actual decision-making requires agreement from Puun.
4	The adaptable nature of Beyond Budgeting accommodates the conditions and local wisdom of the Baduy community.	The adaptability features of Beyond Budgeting make it challenging for the government to conduct evaluations and control.
5	In the private sector, some businesses have implemented Beyond Budgeting, but it remains a subject of debate.	In the public sector, there is very little empirical evidence of its implementation.

Source: Researcher (2022)

CONCLUSION

This research concludes that the attitude of the Baduy towards the management of village funds reflects strong principles of local wisdom. Despite indications of resistance to village funds, the presence of traditional villages legitimizes the Baduy tribe's ability to manage natural resources and the environment while respecting the local wisdom. Applying Beyond Budgeting principles that emphasize flexibility, transparency, and participation can align with the values of Baduy's local wisdom. However, this paradigm shift faces challenges from the bureaucracy in Lebak Regency that may not be technically prepared for its implementation. The success of adapting Beyond Budgeting depends on the openness of the bureaucracy to change, active participation, and respect for traditional values. The limitations of this research include its restricted scope to a single Baduy community and a specific geographical context.

Overall, achieving adaptive and sustainable village fund management among the Baduy requires harmonizing Beyond Budgeting principles with local wisdom and effective communication with the community.

The study concludes that:

1. Baduy's attitude towards the management of village funds reflects the principles of strong local wisdom. Despite indications of rejection of village funds, the existence of customary villages legitimizes the ability of the Baduy tribe to manage natural resources and the environment while respecting local wisdom.
2. Applying the principles of Beyond Budgeting that emphasizes flexibility, transparency, and participation can be aligned with the values of Baduy local wisdom. However, there is also the fact that these paradigm changes faces challenges from the bureaucracy in Lebak Regency which may not be technically ready for its implementation.
3. The success of Beyond Budgeting adaptation depends on the bureaucracy's openness to change, active participation, and respect for traditional values.

Despite the comprehensive approach, the study has several limitations to consider when interpreting the results such as:

1. The scope is limited to one Baduy community and certain geographical contexts.
2. For generalization, the adaptation of Beyond Budgeting to different customary scopes needs to be considered more complete variables.

Overall, achieving adaptive and sustainable village fund management among Baduy requires harmonizing the principles of Beyond Budgeting with local wisdom and effective communication with the community.



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