

Financial accountability of wayang kulit performances in Surakarta-Yogyakarta, Indonesia.

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Abstract

This study aims to reveal the form of financial accountability in the Surakarta-Yogyakarta Indonesian wayang kulit performances. The time span of this research starts from January 2020 to June 2022 (2.5 years). Ethnography is the method used, where the researcher interacts with the object of research (dalang, sinden, wiyaga) in daily life during the research period to find forms of accountability. The research involved dozens of puppeteers, dozens of wiyaga and dozens of sinden. The results show that the financial accountability of wayang performances is in a non-written form where the responsibility is carried out by the puppeteer, prioritizing the operational financing of wayang performances, followed by the provision of honoraria to wiyaga, sinden and crew. Players of several types of musical instruments with special skills get higher rates including the Rebab, Kendang, Gender and Sinden (RKGS). With regard to income tax that has been deducted by the respondent, the puppeteer, wiyaga or sinden, there has never been a receipt of proof of deposit to the state treasury for the tax that has been collected.

Keywords : Accountability, Finance, Performances, Puppets.

Background of the problem

Indonesia, especially Surakarta-Yogyakarta, is the center of world shadow puppet culture (Widjajadi, 2022) . Of course, there are many other regions and types of wayang in the world, such as the Sundanese puppet show and the Indonesian Balinese wayang. However, wayang kulit still has thousands of fans during performances with a show contract value of up to hundreds of millions of rupiah. Many famous puppeteers come from Greater Surakarta, including Ki Narto Sabdo, Ki Anom Suroto, Ki Manteb Sudarsono, Ki Warseno Slenk, and other puppeteers (Okayzone, 2021) .

Surakarta is one of the cities in Central Java which is known as a city of culture. The tourism potential in this city is quite large with various leading tourist destinations in the form of history to culture. One of the famous cultures in Surakarta is wayang kulit. The dalang is the person who plays the puppets and is the main character who organizes the performance. The Surakarta wayang kulit performance as a form of cultural expression has reached the peak of aesthetics because there are several branches of art such as literature, music, painting, roles and so on. Wayang kulit performances also contain messages of the noble values of life, humanity , and the universe through stories about the Mahabharata and the Ramayana. In today's modern times, such a work of art is required and created as a commodity subject to the laws of market supply and demand. This situation is an explanation because the puppeteers have the right to live, besides that they need to develop positive artistic insights (Soetarno, 2011).

The reality of the current wayang kulit performances has not yet fully touched the accountable aspect, where accountability itself is a form of responsibility for the puppeteer. This phenomenon was obtained by researchers in the initial observations that have been made, including in the observations of researchers regarding the wage system (financial aspect) of the mastermind Ki Prabu there is no standardization of wages received from responders to pengrawit. An example of a puppet show on 12 August 2020 in Ngarum village, Sragen district, Tanon village on 15 October 2021, Sragen district, the salary is not the same even though in the same area of Sragen Regency. The same thing happened to Ki Karyo who had the same standard in Puhpelem village. May 3, 2021, Wonogiri district (interview source for the dalang Ki Prabu, Ki Karyo, Ki Supa (all three are pseudonyms), on June 18, 2021 at 10.25).

In principle, there is no official and written agreement between the dalang and his team for the performance of all the puppeteers. In fact, the mastermind already has a policy regarding the wage standard. The wage standard has not been written legally. The mastermind in compiling wage standards has taken into account the income earned as the basis for the provisions on musicians' wages. However, in general, the other puppeteers already have standardization. Starting from the initial observations, the interviewees argued that any responses received with a certain nominal value from the respondents were not informed to the supporters of the wayang performance.

Preliminary interviews on the financial accountability of wayang kulit performances were conducted with two well-known puppeteers, Ki Manteb Sudarsono and Ki Warseno Slenk. The results of the interview confirmed that in one wayang kulit performance, the contract value ranges from tens of millions to hundreds of millions of rupiah. Differences in the range of contracts for wayang kulit performances can be influenced by several things, one

of which is the level of popularity of a puppeteer. However, the amount of contract value held by a puppeteer. Until the preliminary interview was conducted, no form of financial accountability for the wayang kulit performance had been found (Interview, 2021).

Based on the explanation above, the focus of this research is arranged with a question sentence; "What is the form of financial accountability for wayang kulit performances in Surakarta-Yogyakarta? " In connection with the focus of this research, the purpose of this study is to reveal the form of financial accountability in the Surakarta wayang kulit performance. The implication of the purpose of this research is that the puppeteers and *stakeholders* of wayang kulit can make a general reference for financial accountability.

Based on the explanation above, the specific objective of this research is to investigate in depth the Financial Accountability of Puppet Performances. Financial Accountability based on local wisdom through observing cultural and spiritual studies which is one way to include accountability. Cultural and spiritual studies are a major urgency that must be carried out to retrace the values that will become the fundamental basis of accountability. Puppet Performance Financial Accountability which is realized with cultural values is very important to be observed.

Another urgency is to increase the knowledge base and study of accounting and *governance* regarding financial accountability based on local wisdom. In addition, the ability of artists to cultivate identity and also manage a performance that adapts to the times and the management of the performance budget is very important so that it must be given a sufficient portion to improve a good shadow puppet performance which in turn will increase financial accountability and performance of the work of art. .

Literature Review

Previous research on accountability has been published by several researchers. Yulisa, Ratnawati and Taufik (2019) that accountability is influenced by internal control factors, information systems and humans which is carried out with a quantitative model. Warsina, Suhardjanto, Rahmawati and Probohudono (2021) specifically examined the impact of economic, social, and cultural development on society with a quantitative model . Future research on financial accountability of wayang kulit performances with a qualitative research model. Outcomes of this research are planned in the form of scientific publications of international repute in the journal *Theory, Culture and Society* .

Accountability is a control mechanism using material measures, ethical and moral dimensions (Doberstein, 2013). It can be defined according to the context and conditions, that accountability requires a relationship in which a person is asked to explain and take responsibility for their actions (Sinclair, 1995). Accountability is also an obligation of the holder of the trust to explain and inform the achievement of the mission and goals of the organization that has been planned through the media of accountability on a regular basis (Ferry, Eckersley, & Zakaria, 2015).

Public accountability has three main functions, namely: (1) To provide democratic control (the role of democracy), by building a system that involves a wider range of *stakeholders* and *users* (including the community, the private sector, the legislature, the judiciary and within the government itself both at the level of ministries, institutions and regions). (2) To prevent corruption and abuse of power (constitutional role). (3) To increase efficiency and effectiveness (Bovens, 2007). The principle of public accountability is to ensure that every implementation activity can be accounted for openly by *stakeholders* to parties affected by the implementation of policies. (Guidelines for Strengthening Security for Regional Development Programs of Bappenas and Ministry of Home Affairs, 2002).

Important aspects of accountability need to be identified, especially those related to *stakeholder responsibilities*, information becomes part of the accountability needed to fulfill the duties and responsibilities of the *stakeholder role* (Unerman & O Dweyer, 2006). Accountability is the provision of information and disclosure *on* the activities and performance of the organization to interested parties (Schiavo-Campo & Tomasi, 1999). Implementation of accountability as an effort to maintain trust in the public (Kearns, 1996).

The financial accountability of wayang kulit performances with the dalang as the primary *stakeholder is the focus of this research*. The roles and responsibilities of the mastermind and the team as part of the *stakeholders* are in the premise of fulfilling financial accountability. This financial accountability includes financial management of wayang performances by the dalang and team so that they can organize some of the needs of responders and the government. The need in question is the financial management of wayang kulit performances by adjusting the responsibility of the puppeteer to the public.

Wayang ancestral cultural heritage can be viewed from two different perspectives, namely, literacy traditions (*literal*) are cultures that are recorded in books, for example, history books. and oral perspective (*oral*) is an information or discourse that is delivered orally and follows the pattern of community development . Oral tradition is all information that is conveyed unwritten, following ways or customs that have been patterned in a society which includes several aspects including ceremonial and ritual expressions. Likewise, the inheritance tradition that occurs in the grip of the puppeteer, the oral tradition is carried out through *oral speech* which is stored in the memory of the dalang which is passed down through direct channels, namely four eyes with the generations below him or indirectly, namely through the performances he performs. This kind of inheritance is still going on today. The story is conveyed orally and focuses on the elements of the *play* that are used as a reference. Stories are conveyed orally and described as genealogical, myths, legends, fairy tales, and various heroic stories (Sedyawati, 1996). Oral culture has a very broad scope, as in the wilderness, it still needs an intellectual touch to explore hidden sources or potentials and cultural facts which include (1) genealogical systems, (2) cosmology and cosmogony, (3) history, (4) philosophy. , ethics, morals, (5) system of knowledge (*local knowledge*), and (6) rules of language and literature (Sedyawati, 1996).

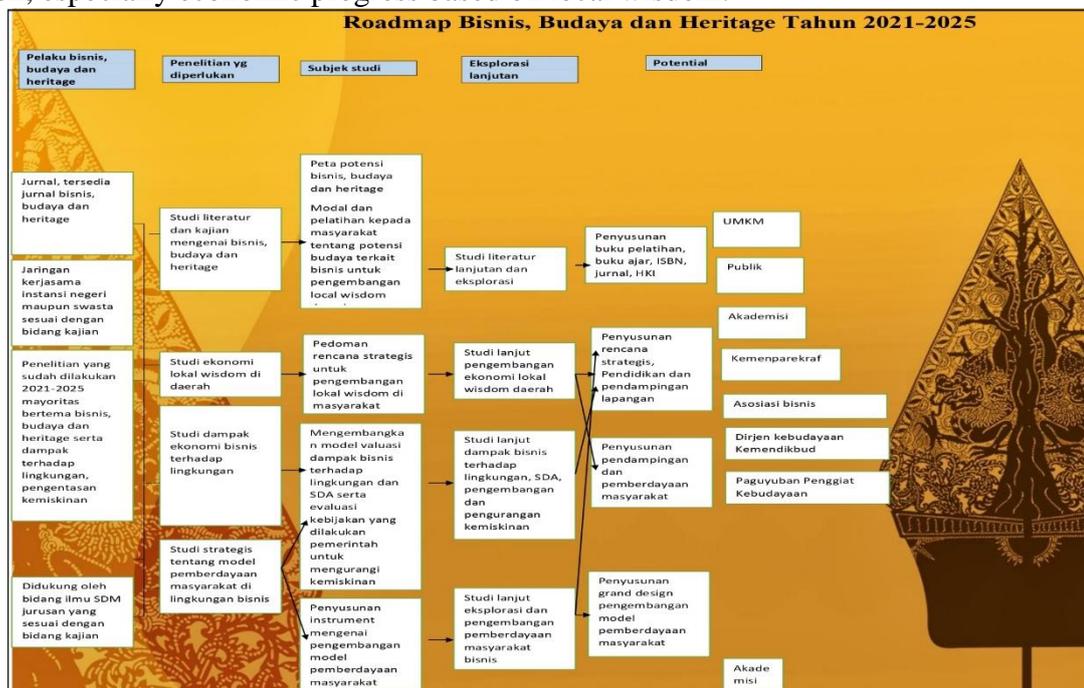
Indonesia is a *super power country* in the field of culture". Therefore, the country's priceless wealth should be able to become a driving force for development. One of the cultural treasures in question is that wayang kulit has been designated as a world heritage since November 7, 2003. Recognizing that the wayang kulit performance is a *Masterpiece of Oral and Intangible Heritage of Humanity* . This ancient art of storytelling or *oral tradition* originates from Indonesia. The inauguration of Indonesian wayang as a *cultural heritage* in wayang kulit performances does not only cover material aspects (including wayang and its equipment in physical form) but also includes performances, values and *kawruh* or local knowledge of the community contained in it (UNESCO, 2003). .

The first research related to accountability, Groenendaal (1987) examined the Dalang behind the Wayang. The content of the study includes the position of the dalang as the main actor in wayang performances and a respectable social position in society. He also reviewed a bit about the dalang education system in a society. Second, reviewing the ethical values in wayang. The ethical values of the puppeteers and the requirements for a puppeteer, but a puppeteer of the past and not a puppeteer now, Third, Waluyo (1994) who researched "The Role of the Dalang in Delivering Development Messages", talked a lot about the way the puppeteers convey messages from government programs through Punakawan figures.

The wayang kulit performance is in accordance with the concept of *The Types of Legitimate Domination* . The concept coined by Weber (1968) analyzes three bases of legitimacy, namely, rational, traditional, and charismatic. The basis of rational legitimacy is

related to an agreed set of legal rules that refer to traditional beliefs. While the traditional basis since ancient times, wayang performances have been favored by the Javanese community as a traditional rite of passage and those who organize it are the palace (king). This describes the ideal relationship between the king and his people as well as providing entertainment for the wider community, considering that the masses in Java are very thick with traditional arts, meaning that when there is a wayang kulit performance, the masses gather in that place.

Wayang kulit performances are used as a means of measuring villages, celebrating people's wishes and for certain events. The final basis of legitimacy, charismatic, has to do with chastity, heroism, or other qualities that cause the dalang to be the crowned leader; such as prophets and religious leaders in this case the scholars. Weber's work is associated with financial accountability, which used to be a wayang performance which was transformed into a spiritual one and has now shifted to a commercial one. Wayang kulit performances as local wisdom actually have potential as a medium for community change in a more advanced direction, especially economic progress based on local wisdom.



The following is a roadmap for the Financial Accountability research for the Solo Raya Wayang performance. The first thing to focus on is hacking (investigating in depth and holistically) financial accountability in wayang performances. After successfully investigating in depth and holistically, namely implementing to integrate social, economic and administrative infrastructure. This research involves business people, humanists, the Surakarta Youth Dalang Community (Darmasuta), the Dalang Aji Tirta Wening Community, BPIP and the Ministry of Tourism and Creative Economy, and heritage

Research methods

This research is an exploratory research using post positives using ethnographic methods. To reveal the facts on the object of research, the researchers interacted directly with the dalang, wiyaga (musicians), sinden (singers) and other technical teams in wayang kulit performances. Interaction is carried out in the form of interacting in the life of the puppeteer inside and outside the performance. In addition to feeling or observing directly, the researchers also conducted in-depth interviews with the dalang, wiyogo, and sinden. A

comprehensive understanding of the research theme is also carried out by conducting a workshop (*natural focus group discussion*).

Seeing the implied meaning of the title and the problems studied, this research is a type of qualitative research, why choose a qualitative method to understand the phenomena experienced by the subject. The ethnomethodology approach is trying to understand the meaning of an event and its interrelated influence with humans in certain situations (Creswell, 1994). An ethnomethodological approach is used to answer research questions about financial accountability of wayang kulit puppeteers. In line with the opinion of Hashemnezhad (2015), this research is more flexible because in this study it allows or allows extraordinary spontaneity and adaptation of interactions between researchers and informants.

In this study, preliminary observations were made by visiting the house where the informant was domiciled, well received and very open, meeting with the informant (Dalang), talking while sitting relaxed about various ideas about the finances of the performance, the spiritual mastermind, the responsibility of the dalang, about the development of wayang performances from the past to the present day, including accompanists (pengrawit) and even wayang spectators. Not only that about the development of wayang *plays* (story), *sanggit plays* , even the process of becoming a puppeteer artist. The researcher also met with his wife, children, and grandchildren to get input on the activities of the informants.

The research subjects are determined based on the considerations of the parties who get the information and data that will be needed in this research. The key informants (primary) in this study include Ki Blasius Subono and Ki Purba Asmoro, as well as puppeteers throughout Solo Raya. Added additional (secondary) informants to strengthen the study on the accountability of the mastermind.

Data analysis used ethnomethodological analysis. Previously stated regarding the research instrument using Coulon's ethnomethodology (2008), revealed that there are several ways that can be used and are considered the most suitable by researchers in analyzing ethnomethodological data, namely the following stages of analysis:

1. The first stage of Indexicality Analysis

Researchers create an index or theme through expressions and body language. Furthermore, by going through a participatory observation process with informants and then transcribing the data for indexing, from the data obtained based on the points starting from plus and added with the results of interviews.

2. The second stage of Accountability Analysis

The researcher observes and finds expressions regarding accountability, the subject has the authority to convey about responsibility (*responsibility*) or the obligation of the subject expressed in terms of money values, units of wealth, or other predetermined basis.

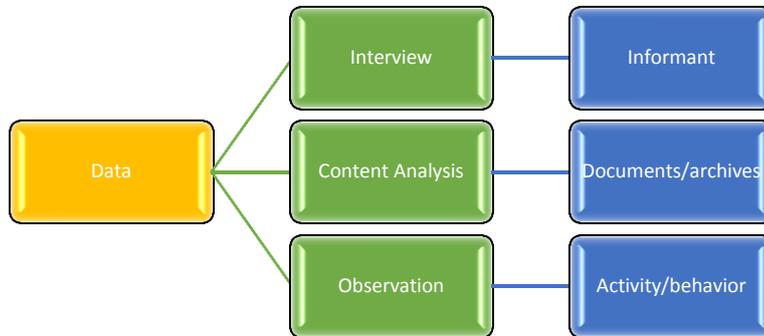
3. The third stage of Reflectivity Analysis

Describing practice is also a social framework with an equivalent between describing and producing an interaction that can mean understanding and expressing understanding, requires something that can be observed at the same time. After the researcher observes and finds the expression of indexicality, it must be able to examine the reflexivity of the expression.

4. Data Triangulation

The technique of checking the validity of the data is by using triangulation of sources and methods. Triangulation of sources compares and rechecks the degree of trustworthiness of information obtained through different times and tools in qualitative research. In addition, this study uses triangulation by checking the degree of confidence in the findings of research results from several data collection techniques (Patton, 1987).

In this case the researcher has conducted research by meeting directly with several informants and conducting in-depth interviews (*depth interviews*) with several informants including 1. to the Regent of Pati Haryanto, SH., MM (government)). 2. to Sriyadi SE (writer), 3. To Pardiyaka (audience). 4. Madiyono (pengrawit). Next, dig up various information from several informants who are considered important to be used as data sources.



The following is an image of a research flow diagram that describes the activities that have been and will be carried out during the proposed time. The following flow chart provides an overview of the clear stages from the beginning of the process, the outputs, and the targeted achievement indicators, as well as a description of the duties of each research member.

Results and discussion

The financial accountability of wayang performances is also aimed at the internal performance of the performance crew by a puppeteer. Form accountability in the form of distribution of honorarium responses by a puppeteer to wiyaga, sinden and support crews. To understand the form of financial accountability of wayang kulit performances, the researchers conducted intense observations on the lives of the puppeteers who were followed up with in-depth interviews. The following is an in-depth interview with several puppeteers about the distribution of wages in response to wayang performances.

Interview with Ki Warseno Slenk

Based on the results of the mecalam interview, the form of financial accountability for wayang performances by the dalang is aimed at wiyaga, sinden and crew in the form of distribution by prioritizing what needs to be prioritized with the motto "*sing important podo mlakune*". The jargon implies that the response wages must be used to finance non-wage trading operations . Furthermore, if the non-wage performance wage has been met, the costs that must be met are the wages of wiyaga, sinden and crew with the principle of fairness ora kudu podo, where "*gaming*" musical instruments with special skills (Fiddle, Kendang, Gender) and sinden are given more awards by higher wages.

However, the wages for wayang kulit performances are also differentiated according to the fame and class of the puppeteer. Class 1 puppeteers are well-known puppeteers, with quality 1 with performance rates of up to hundreds of millions of rupiah. Class 2 dalang is a puppeteer who crawls for fame with a performance rate of 30-40 million rupiah. Class 3 puppeteers are the initial puppeteers who still have to struggle with an average tariff of 15 million rupiah for each performance. The table below is a summary of interviews with the three types of dalang that have been confirmed to wiyaga and sinden.

Budget Estimate	Dalang Class				Percentage
	CLAS S 1	GRAD E 2	GRAD E 3	averag e	
	Millio n Rp	Million Rp	Million Rp	Millio n Rp	
Average response score	100	40	15	51.67	100%
Final Income Tax	6	2.4	0.9		
Response value after deducting tax	94	37.6	14.1		
Non-wage operating costs					
average sound system cost	10	5	2	5.67	10.97%
Wayang and Gamelan transportation costs	7.5	1.5	1.5	3.50	6.77%
Wiyaga, sinden and Kru transportation costs	10	2	2	4.67	9.03%
Total non-wage operating costs	27.5	8.5	5.5	13.83	26.77%
Non-wage operational income	66.5	29.1	8.6		
Cost					
Wiyogo: fiddle maker / R	1	0.5	0.25	0.58	1.13%
Wiyaga: drummer / K	1	0.5	0.25	0.58	1.13%
Wayaga: gender maker / G	1	0.5	0.25	0.58	1.13%
Sinden / S	8	2.5	0.75	3.75	7.26%
Average number of sinden					
Wiyogo non RKGS	13.5	3.75	1.5	6.25	12.10%
Non Wiyaga Crew	0.75	0.15	0.15	0.35	0.68%
Operational costs of wiyaga, sinden and crew wages	25.25	7.9	3.15	12.10	23.42%
The value of the response of the Dalang	41.25	21.2	5.45		

Note: The puppeteer still has to bear the cost of depreciating the gamelan and wayang

Source: Processed from the results of Focus Group Discussion

Conclusions, Suggestions and Implications

The end of this study concludes that the source of funding for wayang kulit performances comes from government and non-government (community) funds . The difference between the two sources of funding has an impact on the tax obligations that must be borne by the dalang and wiyaga and sinden. In terms of funding sourced from government funds , the respondent will deduct the fee for activities as income tax that must be paid by the dalang, wiyaga and sinden. However, the dalang, wiyaga and sinden never received proof of deposit to the state treasury for the withheld tax. On the other hand, the tax deduction is not carried out if the funding comes from non-government (public) funds .

The second conclusion shows that the form of financial accountability of the dalang is carried out by the dalang and is shown to the wiyaga, sinden and other crews for the fee received for the response. When a puppeteer receives a response fee, the honorarium is

prioritized to finance all performance operations that are the responsibility of the puppeteer. After the operational costs are paid, the main priority for the puppeteer is to give honoraria to the wiyaga, sinden and support crew. As a result of mutual awareness and agreement, some wiyaga with special skills and students received higher honors (up to 200%) than wiyaga in general. Wiyaga with special skills and sinden, known as RKGS refers to the musical instruments and activities carried out, namely Rebab, Kendang, Gender and Sinden. The mastermind as the top person in charge of the activity will receive an honorarium if all operational costs and the salaries of all crews, especially wiyaga and sinden have been paid.

This study has several limitations that need to be improved in future research. Some of the limitations of this study include that this study only focuses on wayang kulit performances in Surakarta-Yogyakarta. Other forms of financial accountability of wayang (wayang orang, wayang golek) are not the focus of this research. Likewise, the implementation of wayang in other places (Malaysia, Philippines, Thailand, Sunda-Indonesia, Bali-Indonesia) is also not the focus of this research. However, the form of financial accountability of wayang performances with different forms and places can refer to the form of Surakarta-Yogyakarta shadow puppet performances.

The implications of this conclusion include, the government can formulate regulations that direct the responder to provide proof of deposit for the taxes that have been collected to the dalang, wiyaga, sinden and all supporting crews. This is to protect and ensure that the mastermind and crew have fulfilled their tax obligations. Another implication is that this form of financial accountability for wayang kulit performances can be used as a model for financial accountability for other forms of puppets or other forms of art in different places and times in Indonesia, Malaysia, the Philippines, Thailand and other world countries.

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