

## IMPLEMENTATION OF MANAGEMENT STRATEGY ON BUDGETING FOR CULTURAL PRESERVATION CASE STUDY OF TOURISM AND CULTURE AFFAIR AGENCY IN WEST JAVA

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**Abstract:** *West Java Province is a regional that have diverse cultural prospective that must be maintained to avoid extinction. Tourism and Culture Affair Agency (Disparbud) is the government agency have tasks to protect, to develop and to utilize (to preserve) the culture. The budgetary factors are main consideration in the success of the process of cultural preservation. There are many obstacles in the implementation of the government policy in managing the budget. This study aims to assess and to advise the implementation of management strategies on budget managed by the Tourism and Culture Affair Agency of West Java Province. By using an open interview data then processed using CDC (Conwal Incorporated and Centers for Disease Control and Prevention) program. Then the results are analyzed using SWOT approach.*

**Keywords:** *Culture, strategy implementation, budgeting, SWOT.*

### INTRODUCTION

Arts and Government is seen as a paradox, which can be mutually beneficial and also ruined each other. On the one hand, art and government need each other as in the procurement program and budget requests and *vice versa* can be contradictory that is associated with each philosophy and characteristics. The government is a bureaucracy that are structural-vertical (instructional) while the horizontal socio-cultural nature. In terms of philosophy, the government refers to a geopolitical region with a hierarchical administrative system while it does not apply in the substance and system of art.

In this research, culture in West Java is very interesting to study because of the amount of culture that is attractive much that...describe how much culture and any kind...Agency of Tourism and Culture (Disparbud) West Java province is the institutions involved in maintaining and developing these cultures that is in

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accordance with the mission Disparbud as the agencies responsible to protect, develop, and utilize (cultural preservation). But in the process of maintaining and developing the culture of the region both in terms of language and cultural heritage, Disparbud West Java Province for Cultural Affairs considered not in ideal condition. It can be seen from the current linguistic conditions are more narrowed and poorly controlled due to the effects of globalization. The condition of cultural heritage is also of concern because there are still many cultural heritages were not protected, not developed and not maintained by the Disparbud. The scope of managing cultural heritage is national so local government have cooperation with the central government. But there are many obstacles in the implementation of the government policy in when the budget is very stiff.

The budget allocated for cultural development is still limited. Handling of culture in West Java using local budget, the budget received magnitude when compared with the size of the area of culture and the many cultural potential should be funded is not comparable. Support in the form of a budget for the people of the community are needed to maintain object aimed at cultural preservation also needs to be done. As well as the increase in the allocation of funds for cultural development that is appropriate to be done by Disparbud as government agencies. Therefore, this study was conducted to assess and to analyze the arranging and implementation of the budget set by West Java Governor Decree in achieving cultural preservation by using an implementation of management strategic, especially in the field of budget to improve cultural preservation by Disparbud West Java.

## **LITERATURE REVIEW**

Art and science is used to formulated, implemented, and evaluated a cross-functional decisions that are used by the organization to achieve its objectives. (Management Strategy, Fred R. David, (2005:19). Management strategy can be applied in the management of cultural concept, by making the philosophy of culture as a means in the exposure of the cultural strategy in the future. Management Strategies, Fred R. David, (2005). The definition of the cultural strategy is not only limited to government policy drafted and struggled by a group of artists and scientists, but there is a more complex problem and spacious scope Cultural Strategy, CA, Van Peursen, (1988).

Culture is a system of idea, actions, and results obtained from the work of human learning process in public life (Koentjaperliraningrat, 1973). Disparbud West Java province defines culture as the protection, development and cultural preservation. Culture needs to be protected, developed and preserved as assets and capital in the area of West Java is an aspect of language, historical archeology, traditional values, arts, and the museum.

This study examines the implementation of management strategy in the aspect of culture conducted by Disparbud terms of the budget. J. David Hunger and Thomas L. Wheelen (2003:18) defines the budget as the unit of currency used in detail as a cost in the process of planning and control conducted by the management in executing a program. Besides aiming as a planning the details of the new strategy, the budget also aims to show performance expected that impact to company's financial condition. Financial budget is a detailed document that describes the process of acquisition and expenditure of funds within a certain period Fred R. David, (2005:415). Financial budget is also required in determining the appropriate method so that a planned strategy can be successful. In the implementation, financial budget is not a tool that limit spending, but as the methods used to optimize resources of organization thus providing optimal advantage. Thus, the financial budget can be seen as a resource allocation planning companies based on thinking in the future. Planning a budget can be done by checking the feasibility of the strategy that has been selected. Estimates of the costs required in implementing a program can be used as a guide in determining strategy.

All that is done by Disparbud cultural sector ranging from the preparation and implementation of programs, the preparation, budget execution and implementation procedures are towards the preservation of culture, i.e. the protection of culture, cultural development and cultural use. However, setting the budget Disparbud West Java province is affected by Government decision that allows the adjustment of the total value of the budget as well as the usage.

## **METHODOLOGY**

Merging some of the techniques in the process of data collection and testing of data credibility obtained from various data sources is called triangulation techniques. The purpose of triangulation is not simply to find the truth about some phenomenon, but more than some increase understanding of the things that have been found Susan Stainback (1988). Bogdan (1982). The purpose of qualitative research is not merely for the truth, it may be stated informant is wrong, because it is not in accordance with the theory, not in accordance with the law. By using triangulation techniques, the data obtained are consistent so as to increase the power of data when compared to just one approach.

The process of data analysis is divided into two parts, which are before and at the time in the field. Before entering the field of secondary data analysis is done that will be used as a determinant focus of research. However, the research focus is still temporary in nature and will continue to grow. Data were analyzed in the form of previous research, data derived from legal sources, policies, reports, interviews, observation, documentation, and observations of cultural community.

When the field of data analysis method used is Miles-Huberman, this method consists of data reduction, a data display, and conclusion drawing / verification. Data reduction is performed by summarizing, selecting the subject matter, as well as the theme and focus the search pattern. Making it easier for researchers in data collection is not yet complete. In qualitative research display data that is often used is the text narrative. Then proceed with the conclusion and verification. The interview process is divided into two folds: external and internal. Sources for external type is classified as an artist who has worked with the Dispbudpar, which would have been recognized by the community of West Java and trustworthy for validity in the field of cultural development. While the internal speakers are officials of Disparbud. CDC (Conwal Incorporated and the Centre for Disease Control and Prevention) are used in the data processing observation and interviews have been obtained previously.

SWOT analysis (Strengths Weaknesses Opportunities Threats) is an identification based on various factors systematically used in formulating the strategy implementation. The election process of strategy is always associated with the development of mission, goals, strategies, and policies of the company/ organization. Therefore strategic planner will need to analyze the situation based on the strategic factors that are owned by companies or organizations such as the strengths, weaknesses, opportunities and threats. SWOT analysis can be illustrated in a diagram that aims to make it easier to determine the steps to be taken by the organization in accordance with the strategic factor which is owned by the organization. Internal-external matrix (IE-Matrix) is the result of the development model of General Electric (GE-Model) using internal strength parameters of the company and the influence of external factors. IE-Matrix aims to obtain a complete strategy for the corporate level (Rangkuti, 2004). Factors of strategy that have been identified subsequently compiled in table IFAS (Internal Strategic Factor Analysis Summary) and EFAS (External Strategic Factor Analysis Summary), followed by weighting and rating.

## **ANALYSIS OF RESULTS**

In this study, the research proposition of budget study is limited by Government Decision on Regional Spending Expenditure accordance with the characteristics of the cultural sector Disparbud program to support cultural preservation. So that data is used as reference in this study was an open interview with the official of culture (internal), open interviews with artists and cultural key person (external), the enclosed questionnaire, observation, Government Decision on Regionoan Spending Expenditure, DPA (Document of Budget Execution) and financial statements.

Compilation of data that has been obtained as internal factors and external matrix is done using SWOT approach on the implementation of the budget. The position on the implementation of the Budget field Disparbud in current time can be determined by analyzing the strengths, weaknesses, opportunities and threats faced by Disparbud as shown in the table of SWOT below.

**Table 1**  
**SWOT Analysis in Budget**

<i>External</i>		<i>Internal</i>	
<i>Opportunity</i>	<i>Threat</i>	<i>Strength</i>	<i>Weakness</i>
1. Public can know the budget management conducted by Disparbud	1. Artists and cultural person are not business actor.	1. Socialize budget does not violate the rules of budgeting.	1. Disparbud budget has never been socialized to the cultural community.
2. Each Governor Decision issued should be known by the public	2. The cultural community do not know the budget managed by Disparbud.	2. Auction based activity on budget programs are announced openly.	2. Budget programs that required working together must be socialized, communicated and negotiated, because it rarely do.
3. Socialization of rules to which every decision of the Governor among the cultural community	3. No socialization of the budget managed by Disparbud.	3. The budget cap has been set by Government although it can still be by-passed to be adapted to the conditions of cultural management.	3. Manage the budget for culture is very unique.
4. Socialization is done as a learning for public that the government's budget management level, it is not easy and is bound by the rules of the financial management	4. The budget cap is usually set by government regulation.	4. Changes in the budget cap can be done when the program is very specific and through the MOU.	4. It should be reconciled with any Government Decision of the budget based on the type of culture that managed.
5. People usually accept what has become the govern-	5. Basically the budget set by Government Decision was stiff,	5. Government decision rule the budgeting.	

*Cont. table 1*

<i>External</i>		<i>Internal</i>	
<i>Opportunity</i>	<i>Threat</i>	<i>Strength</i>	<i>Weakness</i>
ment's decision primarily on budget, it matters how the budget is utilized as indicated in the budget cap	but depending on managing and budgeting techniques		
	6. Government Decision to culture field has a different character with physical one. While existing tend to the physical spending. Government decision about culture budget should be made separately with the rules for physical one.		

In this study it was found that external parties were interviewed expressed a lack of understanding about the condition of budget and budget regulation in Disparbud of West Java Province on culture. Positioning setting needs handling based on both internal and external environments analysis so the existence of budget analysis in the management culture of West Java based matrix analysis of IFAS and EFAS shown in the following table.

**Table 2**  
**Internal Factors Analysis Summary (IFAS)**

<i>Internal Strategic Factors</i>	<i>Weight</i>	<i>Rank</i>	<i>Weighted</i>	<i>Info.</i>
<i>Strength:</i>				
- Socialize the budgeting rules.	0,11	4	0,44	
- Auction based activity on budgeting program announced openly.	0,10	3	0,30	
- Budgeting cap must be adapted with cultural management condition, even if it already decided.	0,10	4	0,40	
- Changing budget cap may be done when the program is very specific and through MoU.	0,12	3	0,36	
- Managing budget ruled by Government Decision.	0,11	4	0,44	

*Weakness:*

- Disparbud never socialize budget to cultural community.	0,11	3	0,44
- Cooperation based budget program should be socialized, be communicated, and be negotiated, but it infrequently done.	0,11	3	0,33
- Managing budget for cultural matters is very unique.	0,12	4	0,48
- Government Decision ruling budget must be adapted to the characteristic of cultural management.	0,12	4	0,48
<b>Total</b>	<b>1.00</b>		<b>3.67</b>

**Table 3**  
**External Factors Analysis Summary (EFAS)**

<i>External Strategic Factors</i>	<i>Weight</i>	<i>Rank</i>	<i>Weighted Info.</i>
<i>Opportunity:</i>			
- Public may informed about budget managed by Disparbud.	0,9	2	0,18
- Government Decision issued annually must be known by public.	0,8	2	0,18
- The rule of the game on Government Decision may be socialized to cultural community.	0,9	3	0,27
- Socialization may be done minimum as a learning for public that managing budget is uneasy and stiffed by the financial management rules.	0,10	3	0,30
- Public usually accepted the Government Decision mainly on budget, it matters on how it will be utilized in line with budgeting cap.	0,7	2	0,14
<i>Threat :</i>			
- Artist and cultural person are not business actor.	0,10	2	0,20
- Cultural community is not know budget managed by Disparbud.	0,11	3	0,33
- Budget managed by Disparbud is never socialized.	0,10	4	0,40
- Budgeting cap usually is already decided by the Government Rules.	0,8	2	0,16
- Budget ruled by Government Decision basically is stiff but it depends on its management and budgeting technique.	0,8	3	0,24
- Government Decision tends to managing physical, however cultural has different characteristic. Both should have separated rules on Government Decision.	0,10	3	0,30
<b>Total</b>	<b>1.00</b>		<b>2.70</b>

**Table 4**  
**Internal External Matrix**

		High	Medium		Low
		4.0	3.0	2.70	2.0
Managing Cultural Budget (I)	Strong	1 GROWTH Concentration on vertical integration	4 STABILITY Cautious	7 GROWTH Concentric Diversification	
	Average	2 GROWTH Concentration on horizontal integration	5 GROWTH Concentration on horizontal integration STABILITY No change on profit strategy	8 GROWTH Conglomeration Diversification	
	Weak	3 RETRENCHMENT Turnaround	6 RETRENCHMENT Captive company or divestment	9 RETRENCHMENT Liquidation	
		3.67	3.0	2.0	1.0

### CULTURAL COMMUNITY BUDGET (E)

From IE matrix as shown in Table 4 above, position of budget management to culture field lies in the stability of concentration with cautious where is currently external in medium and internal in a strong position. Thus, in this study it is assumed that the culture budget for external areas is not optimal and needs further assessment by government, such as by providing grants but strictly controlled.

Implementation of the strategy in areas of the budget that should be applied is cautious stability strategy. The strategy adopted more attention and focus on the existence of the budget, such as by avoiding the weaknesses of cultural community and the threat of the existence of culture in the community budget.

In this study, key factors in spreparation and implementation of the cultural budget requires treatment that is divided into the handling of short term, medium term, long term as it has been shown in Table 5 below.

### CONCLUSION

Here is the conclusion that emerges from this research:

1. The majority of informants answered agree that the implementation of management strategies can advance preservation, which is done through the process of arranging and execution of budget utilization leads to the protection, development and utilization of culture which is owned by West Java.



**Table 5**  
**Strategic Factors Analysis Summary (SFAS)**

Key Strategic Factors	Weight	Rank	Weighted Score	Duration			Long	Comment
				Short	Medium	Medium		
<i>Strength:</i>								
- Socialize budget does not violate the rules of budgeting. (S)	0,7	5	0,35	X				- Socialize to internal party
- The budget cap has been set by Government although it can still be by-passed to be adapted to the conditions of cultural management. (S)	0,8	4	0,32	X				- Adapted to cultural condition
- Changes in the budget cap can be done when the program is very specific and through the MOU. (S)	0,7	3	0,21			X		- MOU can be issued by Governor
<i>Weakness:</i>								
- Disparbud never socialize budget to cultural community. (W)	0,7	5	0,35	X				- Less understanding on budget socialization meaning
- Cooperation based budget program must be socialized, be communicated, and be negotiated, but it infrequently done. (W)	0,8	3	0,24		X			- Sound negotiation
- Managing budget for cultural matters is very unique. (W)	0,9	5	0,45				X	
- Government Decision ruling budget must be adapted to the characteristic of cultural management. (W)	0,8	4	0,32		X			- Should be different with physical budget
<i>Opportunity:</i>								
- Budgeting rules on Government Decision may be socialized to cultural community (O).	0,7	2	0,14				X	- Public must informed the budget system

Threat:						
- Artist and cultural person are not business actor. (T)	0,7	3	0,21	X		- Have no document requirement
- Cultural community is not informed to budget managed by Disparbud. (T)	0,9	5	0,45	X		- Raise public awareness
- Budget managed by Disparbud is never socialized. (T)	0,7	3	0,21			
<i>Key Strategic Indicators</i>						
- Budgeting cap usually is already decided by the Government rules. (T)						
- Budget ruled by Government Decision basically is stiff but it depends on its management and budgeting technique. (T)	0,8	4	0,32			X
- Government Decision tends to managing physical, however cultural has different characteristic. Both should have separated rules on Government Decision. (T)	0,8	2	0,16	X		
Total	1,00		3,73			

2. Budget regulated by Government decision on Regional Spending Expenditure is in line with the characteristics Disparbud program in the cultural sector aimed as supporting the continuity of cultural preservation as follows:
  - (a) Regulation of budgeting:
    - The budget cap depends on the utilization of the budget when utilized properly will certainly meet the public expectation.
    - Basically the budget is set by Government decision was stiff, but depending on managing and budgeting techniques.
    - Budget culture is not the same as the budget for the physical management of the budget for culture should be regulated separately for a different reason characteristics, Governor decision tend on arrangements for the physical, while it is very different on culture so it would be nice if Governor decision on a budget separate the specific rules for culture from the rules for the physical.
  - (b) Budget Socialization:
    - Community cultural community does not know about the budget because there was never a socialization of the budget managed by Disparbud.
    - Need to be disseminated budget already approved by the government and it does not violate the rules on budgetary regulations.
3. Implementation of the budget strategy is the strategy adopted the strategy of cautious stability, meaning that the strategy adopted more attention and focus on the existence of a budget, which avoids the weaknesses and threats cultural community where the culture in the community budget. Strategies for Disparbud which is to preserve the development budget management more leverage to use the budget as needed, is not out of the path specified or on budget, and effectiveness in its use, avoiding leakage budgetary for cultural preservation in conditions of budget culture in the cultural community less profitable.
4. Disparbud is responsible for managing culture that is built with cultural communities directed towards improvement and economic progress of the cultural community.

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