

FINANCIAL ACCOUNTABILITY AND BATUR HUMAN COSMIC AWARENESS

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ABSTRACT

The sustainability of financial governance at Ulun Danu Batur Temple cannot be separated from the role of actors in accountability events who maintain the integrity of the structures and systems that have been built from their ancestral times. The purpose of this study is to reveal the awareness of the perpetrators of accountability events at Ulun Danu Batur Temple in carrying out their roles as administrators of religious organizations. A qualitative method with a phenomenological approach is used in this study to explore the awareness of the perpetrators of the event through the search for cause and purpose motives. The results of the study revealed that, the motive for the perpetrators of the events at Ulun Danu Batur Temple to practice accountability was caused by the awareness of the perpetrators of the events that the relationship is so complex between the lives of the Balinese people who depend on the availability of Lake Batur water for their rice fields and the religious awareness of the people with the belief in Ida Bhatari as the giver of prosperity for human life, so that the practice of accountability carried out by the Pangempon indicates to maintain the inner bond of all Balinese people with Ulun Danu Batur Temple. Meanwhile, the motive for the perpetrators of events to practice accountability is based on the motive to always obey the continuity of the tradition that has been built based on complex causal relationships with various entities that are not only between horizontal entities, but also represent the relationship between humans and nature that is always maintained.

Keywords: Accountability, Financial Governance, Pangempon Awareness

INTRODUCTION

The application of accountability in religious organizations becomes important in terms of maintaining the balance of the entity. Through the implementation of accountability both in terms of receiving funds, recording, financial transactions and authorizing the disbursement of funds, it can greatly improve internal control (Mensah, 2016). The realization of a good accountability mechanism in religious organizations is based on the awareness that every policy holder in the organization is obliged to provide accountability in the form of financial reporting to the public, considering that religious organizations are not only based on ownership of the organizational structure, but the correlation that is built within the organization based on public ownership. Thus, religious organizations that manage public funds must demonstrate formal financial accountability, namely through written reports.

Reporting on the performance of religious organizations is not only a form of reporting financial transactions, but also as a form of integrating the social and natural environment (Sanica et al., 2019). Thus, financial reporting, especially in religious organizations, builds complex relationships with various entities, both vertically and

horizontally. This phenomenon can be seen in the continuity of religious practice at Ulun Danu Batur Temple as a non-profit religious organization that has its own governance system and has been built for a long time. The governance system of Ulun Danu Batur Temple is based on a combination of systems from Bali Majapahit and Bali Mula.

This combination results in a governance system at Ulun Danu Batur Temple which is seen in the clarity of functions within the organization and the form of accountability for the financial management of the temple. The sustainability of the management system at Ulun Danu Batur Temple cannot be separated from the main role carried by Dane Sareng Nem¹ who is perpetrators of accountability events. In the hierarchical system at Ulun Danu Batur Temple, there are 6 (six) people who are selected through a sacred procession called Nyanjan². The role of Dane Sareng Nem as a core role holder at Ulun Danu Batur Temple has attracted the attention of researchers related to the sustainability of the governance system that is still ongoing today. However, this study aims to explore the awareness of the perpetrators of accountability events related to the motives, causes and objectives of carrying out accountability practices at Ulun Danu Batur Temple.

LITERATURE REVIEW

Accountability in religious organizations is an important system to be implemented for the sustainability of management in related organizations. In practice, accountability in organizational financial management is not only carried out on profit organizations alone. Accountability is also one of the principles of good governance and is an important concern for non-profit organizations (Kristiawan, 2014).

Several articles on financial accountability that are practiced in religious organizations such as (Mensah, 2016) reveal the phenomenon of implementing accountability practices in the Kumasi diocese of the Church of Ghana, being able to improve internal control in terms of revenue receipts and disbursement of funds. Dewi (2015) observes the financial management system in the New Apostolic Church of Indonesia, which is able to realize accountability with a concept based on theological and philosophical elements. Although financial management is centralized with limited accountability to a few parties, the financial management in this Church is running well. Sukmawati, Pujianingsih & Laily (2019) also observed accountability practices related to the issue of Church X's financial governance in East Java.

In addition to accountability being a hot issue that many researchers in Church organizations are looking at, research on accountability is also carried out in mosque organizations. Basri (2016) who conducted research on Muslim organizations (Masjids) showed that from the narratives of the informants there was no contradiction between accounting and accountability practices with the teachings of Islam itself. In fact, the relationship between accountability and Islam is not only shown as something that meets the legal requirements, but also as part of the implementation of obligations to Allah SWT. Muslim scholars agree that a formal accountability mechanism should be applied in every Islamic religious organization and they view that financial reports are very important in increasing accountability in these religious organizations. Therefore, every organization that manages public funds must demonstrate formal financial accountability through written reports. Other studies also reveal accountability practices in religious-based educational institutions, (Bani et al., 2017) explain the implementation of accountability practices in tahfiz educational institutions explicitly, revealing that there are five accountability mechanisms used with reports and statements of disclosure, work assessment and evaluation, participation, self-regulation, and social audits indicate that tahfiz education providers entrusted by parents in providing education show achievement in fulfilling one of the goals of Maqasid Syariah to preserve and advance faith. any organization that manages public funds must demonstrate formal financial accountability through written reports. Other studies also

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The relationship between accountability and spiritual values in mosque organizations was also investigated by (Fitria, 2017). The results of the study indicate that there are spiritual values, such as: honesty, justice, and responsibility that affect the practice of accountability in the Baburrahmah mosque both in financial management and in terms of prospering the mosque. This study also found that accounting practices were still lacking and not in accordance with the recording standards for reporting non-profit entities of religious organizations. This is because the management has a different profession with the accepted responsibilities so that the management's understanding of accounting is still lacking. While (Sari et al., 2018) revealed the results of research on the Buhrrahmah Mosque found that In the accountability of the mosque's financial management, there are spiritual values, such as: honesty, fairness, and responsibility that affect the practice of accountability in the Baburrahmah mosque, both in financial management and in terms of prospering the mosque.

The practice of accountability in other organizations was carried out by (Sanisca et al., 2019) who examined the finances of Subak Jatiluwih, showing that: the practice of accountability in the management system of Subak Jatiluwih is based on the element of trust in a transcendent entity, so that in practice it shows a pattern of religious behavior that is put forward in financial accountability in Subak Jatiluwih. On the other hand, it is inseparable from the concept of Tri Hita Karana as the spirit of Hindus in building harmony.

Some of the ideas and research on accountability in religious organizations focus on how they apply accountability, especially in financial governance, giving rise to an unexplored problem such as: how is the awareness of the role of actors in religious organizations in practicing the principle of accountability? What motives underlie behavioral awareness in carrying out accountability? This question requires theoretical refinement and the development of a comprehensive and holistic theoretical model, especially in the practice of accountability at Ulun Danu Batur Temple which has its own characteristics. This phenomenon is the focus of this research.

METHODOLOGY

This study uses a qualitative method with a phenomenological approach offered by Edmund Husserl, which aims to reveal the meaning of awareness of the perpetrators of the financial governance accountability event at Ulun Danu Batur Temple. This paradigm provides a possibility to explore essentially a subject's consciousness as an event actor. Through data collection techniques such as in-depth interviews with 5 informants as a starting point for collecting data and information, accompanied by participant observation, documentation, and recording of interview results. Two sub-themes to be addressed are clarity of organizational functions and financial accountability. Data analysis in this study uses the analysis scheme offered by the phenomenological method, namely to fully describe

the phenomenon of financial accountability of the commanders who are responsible for finances; horizontalization, namely an inventory of statements that are important and relevant to the research and delaying the assessment of the observed phenomena (ephoce); cluster of meaning, clarifying statements into themes; describe statements that have been themed with textural descriptions and structural descriptions; and the last stage is building a description of the essence related to the phenomenon of financial accountability at Ulun Danu Batur Temple. clarifying statements into themes; describe statements that have been themed with textural descriptions and structural descriptions; and the last stage is building a description of the essence related to the phenomenon of financial accountability at Ulun Danu Batur Temple.

The five informants interviewed were identified with code A for Jero Penyerikan Duuran Batur; code B for Jero Filan Batur Extraction; code C for Jero Gede Batur Alitan; code D for Jero Gede Batur Duuran; and code E for Jero Karaman/Guru Waji. Interviews were conducted from May 2020 to September 2020. The questions used to investigate the awareness of the informants were based on the essential disclosure of the experiences of each informant through two major themes in this study: the cause motive and the objective motive of the clarity of organizational functions and financial accountability at Ulun Temple Lake Batur. During the interview process with informants, a tape recorder was used to capture the results of the informant's statements, then transcribed. The data were then analyzed according to the data obtained from the informants.

RESULTS AND DISCUSSION

Research on financial governance accountability at Ulun Danu Batur Temple on the implementation of the Ngusaba Bhatara Tedun Kabeh. Ritual³ held on the day of Purnaming Kadasa⁴ be the focus of this research. Disclosure of the awareness of the Pangempon Pura Ulun Danu Batur as the perpetrator of the financial accountability incident was passed from extracting subjective information from each informant. Next, the results of the data can be mapped into two research themes, namely the clarity of functions in the organization and financial accountability (Table 1).

Motive cause		Purpose motive	
Clarity of Function in the Organization	Financial Accountability	Clarity of Function in the Organization	Financial Accountability
1. Spiritual Responsibility	1. Punia ⁷ and expenses are offerings.	1. Respect and preservation of the organization's heritage.	1. The reflection shows the collaborative work of all stakeholders.
2. Jero Gede's Leadership ⁵	2. Accountability is part of the offering.	2. The spirit of checks and balances in the ulu ampad concept.	2. The mirror displays the disclosure of information.
3. ngayah ⁶	3. A form of gratitude for the success of the Bhatara Tedun Kebeh ceremony.	3. Relationships with subak and pasihan villages.	3. Carrying out the words of Ida Bhatari in the "Dead Voice" tradition.
	4. Awareness as a Greeter and Sweeper.	4. Keeping tradition	

	5. Implementation of the King Purana.	5. Awareness in the destiny of the perpetrator of the event.	
	6. Respect to Jero Gede.		
	7. Maintain taksu and the sanctity of the temple.		

The findings of this study are further elaborated into two sub-topics, namely the motives of cause and motive of the perpetrators of the incident practicing financial governance accountability at Ulun Danu Batur Temple at the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony.

Motives for Perpetrators of Accountability Events

This research shows that the motive for the perpetrators of the financial governance accountability incident at the Ulun Danu Batur Temple revealed the meaning of the experience felt by the informant to explain the discussion of the clarity of functions in the temple organization. In his statement, the perpetrators of the accountability incident revealed that the structure and pattern of management at Ulun Danu Batur Temple was determined by the determination of the position of the Pangempon⁸. The temple goes through a selection process in the nyanjan ritual.

The nyanjan procession which was held at Ulun Danu Batur Temple was held to select the main pangempon of the temple which consisted of Jero Gede Batur Duuran and Jero Gede Batur Alitan, Jero Balian Kawan and Jero Balian Kanginan, Jero Penyerikan Duuran Batur and Jero Pengarikan Alitan Batur, as well as several Jero Mangku. The belief of the perpetrators of the events in the election of the Pangempon Pura is based on the awareness that they were chosen by the will of the niskala⁹, with the intervention of the power of Ida Bhatari Dewi Danu or Ida Bhatari Batur¹⁰, resulting in recognition of the experience of each individual. Informants A, B, C, and D are referred to as part of Dane Sareng Nem carrying out the act of testifying before Ida Bhatari to devote their whole life as a way of life that is spiritually responsible to Ida Bhatari. In this organizational structure, in addition to carrying out a nyanjan procession in choosing the temple commander, a seniority selection from a paruman is also carried out, namely choosing Jero Karaman or Jero Kasinoman who also has an important role in the sustainability of the management at Ulun Danu Batur Temple. In this study, Infoman E was categorized as one of Jero Kasinoman.

The selection in the nyanjan procession through the experience of informants being selected as actors in financial governance accountability events is specifically revealed in the manuscript by informants B and C which confirms that they were chosen without having thought before to become the commander of Pura. According to informant B's confession, when he was still in school in Besakih around 1964, when the nyanjan ritual was taking place, he was chosen to be the Jero of Extracting Alitan Batur. Meanwhile, according to informant C, admitting that in the past he rarely went to the temple, suddenly his name was called and the village representative reported that he was chosen as Jero Gede Batur Alitan. Through this phenomenon, it can be understood that the election through the nyanjan procession in choosing the organizational structure at Ulun Danu Batur Temple was determined by the will of Ida Bhatari¹¹.

In depth, the perpetrators of the incident interpreted their experience as a form of spiritual responsibility for the will and power of Ida Bhatari who trusted her personality to serve Ida Bhatari Dewi Danu at Ulun Danu Batur Temple. This belief is present in his spiritual nature that the will of Ida Bhatari is actually something that cannot be reached in the human mind, cannot be predicted as a destiny of the life of the perpetrators of events

throughout his life to be responsible for Ulun Danu Batur Temple. Spiritual responsibility becomes important after being determined and selected based on the nyanjan procession which is a necessity and obligation to devote oneself spiritually and physically in the continuation of the tradition at Ulun Danu Batur Temple. The perpetrators of the incident believed that Ida Bhatari had trusted them as people who were dedicated to the continuity and preservation of the tradition at Ulun Danu Batur Temple. It is also this belief that ultimately underlies the perpetrators of the incident carrying out their obligations to carry out financial governance at the time of the ceremony Ngusaba Bhatara Tedun Kabeh every Purnama Kadasa at Ulun Danu Batur Temple.

On In another dimension, it appears that there is an entity behind the motive because in the clarity of organizational functions at Ulun Danu Batur Temple. Traditions and rituals that are carried out and carried out at Ulun Danu Batur Temple are supported through a strong leadership dimension. The presence of a leader at Ulun Danu Batur Temple is inseparable from a strong role, namely Jero Gede BaturMakalihan¹². In a long historical journey, the term Jero Gede at Ulun Danu Batur Temple is nothing but a title of leadership given by the King to unite the beliefs and culture of Bali Mula with Bali Majapahit. So that whoever is appointed as Jero Gede through the nyanjan procession is at the helm in the continuation of the tradition at Ulun Danu Batur Temple.

Recognition of the perpetrators of the accountability incident at Ulun Danu Batur Temple for the existence of Jero Gede who has a very strategic and leading role in all decision making and governance at Ulun Danu Batur Temple. The perpetrators of the accountability incident interpreted that the leadership of Jero Gede was not only seen as the person in charge of managing the ceremony Ngusabha Bhatara Tedun Kabeh at Ulun Danu Batur Temple, but also appears as a spiritual leader who ensures that the tradition can continue to this day in maintaining the sanctity of Ida Bhatari's palace.

As the people of Batur who have been chosen based on the nyanjan ritual procession, especially for Dane Sareng Nenem and on the other hand, the election is based on seniority in the Paruman¹³. for Jero Karaman/Casinoman there are several stages of further procession that must be followed. After being selected through a nyanjan procession, it is followed by carrying out mabrata behavior¹⁴ for eleven or forty-two days, after completing the brata, the newly elected Pangempon is initiated through the pawintenan ceremony¹⁵. which was held at Jati Temple and the next at Ulun Danu Batur Temple. After that, they went back to doing brata for three days before finally being allowed to go home. Next, there is a procession called mancang karma which is carried out at Pura Jati to ask for the grace of prohibiting the Vedas¹⁶, then hurt¹⁷ at Tirtha Pelisan, and finally asked for grace in Padang Sila. After all the processions are done, start daily duty at Ulun Danu Batur Temple. The role carried out becomes a habit in carrying out their obligations according to their respective functions and duties.

In addition to the perpetrators of the accountability incident at Ulun Danu Batur Temple expressing their experience in carrying out the tasks carried out as the will of Ida Bhatari, there is also an awareness of his way of life to devote himself to Ida Bhatara/Bhatari who resides at Ulun Danu Batur Temple and dedicates his abilities to the welfare of society manners¹⁸ extensively. The perpetrators of the incident believed that Ida Bhatari was a symbol of prosperity for life, so that she felt she had a greater sense of responsibility to give the best (devotion) fathers so that she would be pleased to bestow her grace on all people. This awareness is inspired as a moral responsibility towards the temple, the manners of Batur, and the wider community. Firmness of attitude ngayah this is done in the form of Lascarya to serve Ida Bhatari and the wider community. The presence of Lascarya's attitude of devoting oneself can be seen in the spiritual nature of the perpetrators of the event which is the meaning of accountability for financial governance for motives because the perpetrators of events play their role in the practice of accountability during the ceremony. Ngusaba Bhatara Tedun Kabehat Ulun Danu Batur Temple. The maintenance and existence of a management

system in the management of Ulun Danu Batur Temple reflects that the individuals entrusted with the mandate of the system are actually aware that the Lascarya¹⁹ principle, surrender is very important and prioritizes to devote a lifetime to Ida Bhatari as the holder of power over water, niskala which is the source of Balinese life from the past until now. This means that the perpetrators of the incident believe that for the sake of the survival of the community at large, orders from the abstract dimension have predestined and determined their lives for the welfare of living together.

The implementation of the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony at Ulun Danu Batur Temple in terms of financial accountability is a situational object of research that discusses the meaning of the practice of financial governance accountability itself. Regarding donations that come from various sources, such as sarin,²⁰ which was deposited by pasihan Ida Bhatari during the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony series, punia from Puri-Puri in Bali and also from the district and provincial governments, punia from the people in the form of punia funds, as well as those derived from the use of facilities provided by the temple such as bathrooms and parking is carried out with seriousness and diligence in recording every financial transaction and becomes an Accountability Report. The report comes from the results of coordination related to several fields that have been assigned to record all income (income) and explanation (expenditure). In the seriousness of playing the role of the perpetrator of the accountability event, it is interpreted as a form of awareness that the perpetrator of the event who realizes that he is only a facilitator who bridges *sradhakbakti*²¹ and *subak* offerings²² and the people before Ida Bhatari.

Submission of financial reports at the Ngusaba Kadasa ceremony Bhatara Tedun Kabeh is part of the responsibility of the Pura organization regarding the existence of recitation and *pamedalan*. Outreach are routinely sourced from *Poor*²³ which has an emotional and historical connection with Ulun Danu Batur Temple. *Pasihan* is a term that is pinned to *subaks* in Bali who are upstream to Batur. *Subak pasihan's* obligation to arrange the year *sarin* as an offering to Ida Bhatari is not only in nominal form, but also in the form of *rerampen*²⁴. Which are natural products such as: coconut, coconut leaves, *ron*, rice, eggs, and even sacrificial animals for the benefit of *yadnya*²⁵. Considering the times, some *subak pasihan* replace the form of obligation *sarin* year with *penuku*²⁶. Besides *punia* from *subak pasihan*, during the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony, there are also *punia-punia* in the *Jaba* side area²⁷, *offal*²⁸, bathrooms, parking and Government donations. All informants realized that it was the responsibility of the *Pangempon* to be responsible for the *punia*. Furthermore, Informant C revealed that Through a good approach and relationship with the Governor, Regent/Mayor, and Puri-Puri throughout Bali, the amount of money is not only for the implementation of the Ngusaba Kadasa Bhatara Tedun Kabeh Ceremony, but also for the benefit and advancement of Ulun Danu Batur Temple. The role played by the perpetrators of accountability events is to record all forms of offerings in the form of donations and gifts from all sources. This task is carried out every day for eleven days or during the Ngusaba Kadasa Ceremony.

In addition to recording the income report, the perpetrators of the incident also recorded the expense report, both for ritual purposes²⁹ as well as consumption needed during the Ngusaba Kadasa ceremony, as well as other needs related to the needs of the ceremony. All forms of expenditure are recapitulated and reported with evidence from the committee and *Jero Karaman* which will be reported back to *Jero Penarikan*.

The continuity of the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony at Ulun Danu Batur Temple shows an attitude of seriousness, discipline, perseverance, and a sense of responsibility for the perpetrators of the accountability event. Informant C stated that there were actually quite a lot of bounties who came from all sources of income at the Ngusaba Kadasa ceremony, so that all the income and expenses had to be recorded in detail for eleven days during the ceremony so that they could be reported at the *panyineban* ceremony³⁰. In front of the audience, invitees, and Hindus who were present at the *panyineban* ceremony.

The awareness of the perpetrators of the accountability incident interprets their actions as nothing more than offerings to Ida Bhatari. For them, the power of Ida Bhatari by making the perpetrators of this incident as an extension of Ida Bhatari to the villages or subak pasihan and the people at large.

The experience that is a reflection of the perpetrators of the accountability incident at Ulun Danu Batur Temple shows the meaning that there is a motivation behind their actions. Informant B showed that the action was based on sincerity and the spirit of fully surrendering to Ida Bhatari and in particular to Ida Bhatara Gede Pengarikan. Awareness of financial accountability at the Ngusaba Kadasa Bhatara Tedun Kabeh Ceremony is loyalty and self-dedication at all stages, from preparation to delivery of accountability. The submission of accountability is interpreted as a form of worship, love, and devotion to Ida Bhatara/Bhatari who resides at Ulun Danu Batur Temple. In addition, Informant C stated his experience in practicing financial governance accountability as part of his awareness of love and devotion to the Village and Ida Bhatari which is also a form of awareness of his obligations as a temple commander. For Informant D, it is interpreted as an effort to always remember and prioritize the values of truth, considering that everything comes from Ida Bhatari and must be returned to him in ethical behavior and prioritizes the truth.

From various descriptions of the awareness of the experiences of the perpetrators of the incident, it shows that the meaning of presenting and submitting financial accountability reports for the Ngusaba Kadasa Bhatara Tedun Kabeh Ceremony is based on devotion to Ida Bhatari and the noble presentation of the Pangempon and committee on the rules of subak-subak who become Ida Bhatari's pasihan. So that the perpetrators of the incident convey financial responsibility because they are aware of the responsibilities ordered by Ida Bhatari at Ulun Danu Batur Temple.

During the panyineban procession, he asked for blessing so that the financial accountability of the temple that was made could be trusted and accepted by all the audiences present. The presence of the delivery of financial accountability at the time of panyineban is perceived by the perpetrators of the event as an expression of gratitude for the success of the ceremony and also the abundance of Ida Bhatari's gifts for the life that has been given so far. In the series of Ngusaba Kadasa ceremonies, it is considered relevant to the submission of financial reports, considering that before the panyineban atmosphere took place, Ida Bhatari was still residing in Gedong Jeroan Agung who witnessed in the abstract dimension that his chosen people and beliefs were very serious in carrying out the duties and orders given by him. That is, the perpetrators of the accountability incident perceived that when he (Ida Bhatari) before the panyineban ritual procession was carried out, he witnessed the seriousness of his father's work. Thus, the perpetrators of the event believe that by taking this action, the gift, grace, and prosperity will be bestowed not only on the entire Ummah, but also for their lives, the perpetrators of the financial governance accountability event (pangempon and committee).

The tradition held at Ulun Danu Batur Temple is a reflection of the harmonization of human life with nature. Prior to the Ngusaba Kadasa ceremony, there were several series of activities carried out by the Pura Pangempon. As stated by informant that, three months before the Ngusaba Kadasa ceremony begins with writing lontar³¹. This is a form of tradition that has been passed down from generation to generation. This process is known as nyuratang³² rent patra³³ to subak pasihan Ida Bhatari. The purpose of this implementation as a form of greeting (greeting) to Subak will be the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony. In a palm leaf sent, contains pasihan obligations related to the year sarin that will be offered at the Ngusaba ceremony. Jero Karaman sent the lontars from the Sewala Patra to all the subaks, which consisted of 300 (three hundred) subaks.

As interpreted as the form of carrying out his obligations as the Sapa-Sweeper interpreter³⁴ Balinese people. This awareness is seen by the perpetrators of the incident that all sources of prosperity and fertility in Balinese agricultural areas or rice fields in several

subaks and traditional villages originate from the blessing of the seepage of the water flow of Lake Batur. The emergence of this perception is actually that the perpetrators of accountability events play their role to always 'Nyapa' or greet and remind that those who have the power of niskala water, namely Ida Bhatari who is held at Ulun Danu Batur Temple, will be presented by Bhakti Purnama Kadasa. At this point Nyapa is the starting point for the next accountability process.

The perpetrators of the incident considered that through the large number of rerampen and punia it was necessary to be held accountable for what Subak Pasihan and the Balinese people presented to Ida Bhatari. Thus, as Pangempon Pura does not only remember to greet Subak Pasihan with Sewala Patra in the form of a palm leaf, but is responsible for all income and expenses of the Ngusaba Kadasa Bhatara Tedun Kabeh Ceremony, one of which comes from Subak and Pasihan Village Ida Bhatari. This is put forward, considering the contents of the Sewala Patra describe the pasihan's obligation to bring haturan as an offering to the Ulun Danu Batur Temple.

Villageor subak as pasihan Ida Bhatari at Ulun Danu Batur Temple is a form of continuing tradition. This is evidenced by the records of the King of Purana Pura Ulun Danu Batur³⁵. This manuscript contains detailed notes on the obligations of subak pasihan and recorded subaks that go upstream to Batur. Another case is also recorded traditions that must be carried out by the Batur manners. The belief of the people of Batur and especially the perpetrators of the accountability incident regarding the existence of this manuscript is highly sanctified and sacred. This can be seen in the attitude of the perpetrators of the incident who are submissive and obedient to the King of Purana Pura Ulun Danu Batur, and all the contents contained and implied in it are believed to be implemented into real action.

Informant B explained that financial accountability was carried out as a form of maintaining the emotional bond between Ulun Danu Batur Temple and the subaks that were inherited from the past and all of this was stated in the Raja Purana of Ulun Danu Batur Temple, considering that Subak Pasihan depended on their agricultural life from the water source of Lake Batur, so in an effort to To connect this bond, the King of Purana Pura Ulun Danu Batur is here to record important events that have taken place from the past. According to Informant C, the financial responsibility activities at Ulun Danu Batur Temple are part of the respect and implementation of the King Purana. The belief in the King Purana Pura Ulun Danu Batur shows the efforts of the perpetrators of the accountability incident to always maintain the sanctity of Ida Bhatari's words.

The continuity of the tradition in Batur as stated in the Raja Purana is also inseparable from the spirit of leadership. Jero Gede Batur Makalih's leadership dimension is very strong. Jero Gede Batur's charismatic leadership is seen by other pangempon as very guiding and guiding in serving himself. The experiences of Informants A, B, and E view that Jero Gede Makalihan as the village and temple leader is very central and capable of guiding and directing other Pangempon to date. Many of them said that Jero Gede Batur really spurred the lives of the temple commanders in increasing the spirit of berbekasi and ngayah with a sincere foundation of self-awareness. As the highest leader in the organizational structure of Temples and Villages in Batur, Jero Gede's role is always to motivate and remind to prioritize transparency and accuracy of accountability information. Jero Gede Batur's leadership is seen as providing education for other Pangempon to be brave, to try, and not to hesitate in carrying out their duties. The perpetrators of the accountability incident realized that Jero Gede Batur was able to shape their character, considering his firmness, advice and teachings that always gave him the spirit to carry out the ark of life as a commander and father at Ulun Danu Batur Temple.

The leadership of Jero Gede Batur Makalihan in the perception of the perpetrators of the accountability incident explained that the financial accountability carried out in the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony was part of high loyalty to Jero Gede Batur Makalihan who acted as the leader of the Batur community, and had guided and unrelenting

to always provide motivation in carrying out the roles and duties of each Pangempon to dedicate and devote themselves in an atmosphere of *ngayah* sincerely and sincerely. The form of the Pangempon's behavior in terms of financial accountability delivered at the end of the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony is a form of accountability for the existence of Ulun Danu Batur Temple as a sacred place for Hindus.

The temple commanders realize that, by carrying out a form of financial responsibility, it cannot be separated from the basis of maintaining the sanctity of the Ulun Danu Batur Temple. According to informant C, the effort to maintain the sanctity of the Ulun Danu Batur Temple in the financial accountability of the temple is an attempt by the perpetrators of the accountability incident to do their best and show honesty in terms of finances, and not be negligent in the existence and continuity of traditions. Regarding the accountability of financial management at Ulun Danu Batur Temple, it is mandatory to put forward for the sake of creating people's trust. As for the expectations of the perpetrators of accountability events that the implementation of open financial reporting will always be carried out to the next generation, through their actions to account for Pura's finances,

The perpetrators of the financial governance accountability incident at Ulun Danu Batur Temple also perceive their experience as an act of maintaining chastity and *Taksu*³⁶ Temple. For the perpetrators of accountability events, Ulun Danu Batur Temple as a *Sad Kahyangan* and *Kahyangan Jagat* temple belongs to the common people, through *Ida Bhatari* who entrusted them to serve or dedicate themselves to maintaining the sanctity of the temple. They believe that people widely trust them to manage Ulun Danu Batur Temple.

Motives Purpose of Accountability Event Perpetrators

Tracing the motives of the perpetrators of accountability events during the implementation of the Ceremony Ngusaba Bhatara Tedun Kabehat Ulun Danu Batur Temple shows a structured and systematic form of management system from the past, namely the combination of Bali Mula and Bali Majapahit. The testimony of the fusion of the two cultures was explained by informant C, which began with the story of the journey of the Javanese Majapahit people who carried out the exodus or moved to Bali. But before the exodus occurred, the Batur region at that time had embraced a belief or belief as the mountainous people in primitive beliefs had a local appreciation. After the arrival of the Javanese Majapahit society, unified or combined between the two cultures or beliefs that have been embraced by the people of the mountains (Bali Aga or Bali Mula) with the culture and beliefs of the Javanese or Balinese people of Majapahit by the King of Bali so as to synthesize an organizational form in which there is a management system. Until now, the perpetrators of accountability events in the organizational structure of the temple carry out the legacy of ancestral management in managing a series of rite cycles at Ulun Danu Batur Temple.

With the running of the management system that has been passed down from generation to generation, the perpetrators of the event perceive and interpret their experiences as part of the spirit to give respect and the spirit of preservation of the forms and structures of the organizational heritage of the past that reflect the blend of Balinese Mula and Bali Majapahit cultures. This awareness causes the inherited management system to be adaptive with the times, it is proven that the management system is relevant and still survives.

The organizational structure at Ulun Danu Batur Temple has its own organizational system. The main Pangempon namely *Dane Sareng Nenem* in the organizational hierarchy of the Temple is run by two people, so in concept it is called *Makalihan* or both. *Dane Sareng Nem/Nenem* refers to a position, namely the existence of *Jero Balian*, *Jero Gede*, and *Jero Penarikan*. Each of these positions is carried out by two people, this is what is meant as the *Makalihan* concept in the *Ulu Apad* system. The perpetrators of the incident termed this position in the royal structure, namely the two *Jero Balian*s were *Purohita* (Priests), two *Jero Gede* were the Kings, and two *Jero Penarikan* were secretary and treasurer.

Textures that appear in the organizational structure of Ulun Danu Batur Temple, the perpetrators of the incident perceive that the positions that are the main commanders, especially in the organizational structure at Ulun Danu Batur Temple, are complementary to each other, meaning that in the organizational hierarchy one position is held by two people with the aim of to complement each other and not to compete with one another, but rather to check and balance in the Ulu Apad system. This check and balance attitude is an attitude of firmness and seriousness of work carried out by the Pura Pangempon as an effectiveness in managing the sustainability of traditions that already exist at Ulun Danu Batur Temple.

In preparation for the implementation of the Ngusaba Kadasa ceremony, Jero Penyarikan began to work on the letter or ejection letter at about three months before the Ngusaba Kadasa ceremony. After completing the correspondence, the next step is to carry out the Milpilang stage, namely the process of sorting out the letters that will be brought by Jero Karaman to the village and subak pasihan according to the direction and purpose of carrying the letter. This was done in order to make it easier for Jero Karaman in dividing his duties to go to all locations for the notification letter (village and subak).

This process is perceived by the perpetrators of the event as a habit that has been carried out for generations, in which Nyuratang and Milpilang are a form of awareness of the traditions that have been implied in the manuscripts of the Raja Purana Pura Ulun Danu Batur, so that they maintain good relations through friendship with subaks and subaks. Traditional village in Bali is very important. A reminder through a letter in the form of a written lontar, becomes a medium that represents the spiritual nature of the Batur people.

In his daily life at Ulun Danu Batur Temple, Jero Karaman's role is vital, considering that in the phenomena that appear every day, Jero Karaman can be called the front guard in maintaining the daily life of the temple. In connection with his obligations, Jero Karaman is on duty every day at Ulun Danu Batur Temple in turns or pickets per team. Jero Karaman's duties change every Tilem (30 days), and are in charge of making makemits every day even though there is no ceremony, and recording the donations from the people who are present to offer prayers at any time, including at ceremonies that take place at Ulun Danu Batur Temple. Every change of the picket team, all forms of activity reports and donations, such as funds that come to pray, have been recorded and then submitted to Jero Karaman who carries out his duties at the next picket team change. Another task in Jero Karaman's daily life is to hit the kentongan 45 times when the sun starts to shine or rises. Not only Jero Karaman, the role of Dane Sareng Nenem also participates in maintaining the continuity of the tradition at Ulun Danu Batur Temple. Unlike Jero Karaman, Dane Sareng Nenem carries out his duties for life, so since being named for them it has become an option to do the best for Ida Bhatari. the role of Dane Sareng Nenem is to participate in maintaining the continuity of the tradition at Ulun Danu Batur Temple. Unlike Jero Karaman, Dane Sareng Nenem carries out his duties for life, so since being named for them it has become an option to do the best for Ida Bhatari. the role of Dane Sareng Nenem is to participate in maintaining the continuity of the tradition at Ulun Danu Batur Temple. Unlike Jero Karaman, Dane Sareng Nenem carries out his duties for life, so since being named for them it has become an option to do the best for Ida Bhatari.

The behavior that appears from the sincerity of the perpetrators of accountability events shows a form of awareness that is part of devoting themselves to the sustainability of the tradition and financial management of the temple so that it can run well. The daily life of Jero Karaman who is on duty at Ulun Danu Batur Temple while carrying out the tradition of hitting the kulkul³⁷ in the morning is an awareness that prioritizes consistency with time. Kulkul sounds a sign that the people of Batur are ready to carry out their daily productive activities. This behavior has become a habit of the people of Batur to welcome the morning sun as a reminder of the time that morning has arrived to welcome the activities of the Batur people.

The perpetrators of the incident revealed their individual experiences after being appointed as Pangempon Pura, as Informant A stated that it had never occurred to him at a

relatively young age (25 years) to leave the pleasures of a young age to become a Jero Pengarikan Batur Duuran. On the other hand, Informant B recounted that when he was appointed as Jero Penarikan Batur Alitan felt that his abilities were very limited, so he gave it entirely to Ida Bhatari and especially to Ida Bhatara Gede Pengarikan, considering that for him his status as Jero Extraction would be completed when the Almighty had summoned him., meaning that this position and task will be carried out for life.

For Informant C, after being elected as Pangempon, there was a feeling of emotion, confusion, pride, and all of that mixed into one so that a question arose as to why he should be the one he chose to take on this task. This statement is in line with the narrative of Informant D, which he felt after being elected to Jero Gede at a relatively small age and even undergoing formal education, something he had never planned or even imagined before.

The feelings expressed by the perpetrators of the incident, especially the main commander of Ulun Danu Batur Temple, have the perception that what happened to him was a destiny that was never planned and even imagined before. Many of them also expressed a sense of pride as well as a sense of emotion about the position held in their lives. For them, this position is the power of destiny to devote themselves to Ida Bhatari, especially the role that Dane Sareng Nenem plays for life. Thus, the traditions that exist in Batur must continue to be carried out, including reporting on the financial accountability of Ulun Danu Batur Temple.

The work system carried out by the Pura Pangempon and the committee is interpreted as the result of holistic work. That is, in the process of displaying all financial activities at Ulun Danu Batur Temple, it is not only the result of the sweat of one person in the temple structure, but rather the sacrifice and hard work of all stakeholders involved in the continuity of the Ngusaba Kadasa ceremony, especially in the accountability process for the Ngusaba Bhatara Tedun Kabeh Ceremony. At Ulun Danu Batur Temple. Explicitly, in terms of the motives of the perpetrators of the incident, it is clear that financial accountability is an effort to show the public a portrait of the management system of Pura Ulun Danu Batur which is communicative and collaborative with each other.

The phenomenon that was present in the midst of the panyineban ceremony atmosphere as a series of closing the Ngusaba Kadasa Bhatara Tedun Kabeh ceremony showed right at Jaba Offal (Madya Mandala)³⁸ Ulun Danu Batur Temple looks formally, the activity of delivering financial accountability is carried out by the Pangempon and the work committee in front of the public which is attended by government officials, the manners of Batur village, subaks throughout Bali, people from all over Bali who were present at the event. Beginning this series of panyineban with remarks from Jero Gede Batur as the leader at Ulun Danu Batur Temple, then Jero Karaman delivered a report in front of the podium to the audience who were openly present. The perpetrators of the incident show that this kind of accountability model is a true reflection of the work of all Pangempon and committees. This has been done from the past until now, but the emergence of innovations in how to convey only follows the times.

The behavior and attitude of this financial reporting for perpetrators of accountability events in interpreting their actions is part of an effort to display all activities at the temple. Showing financial accountability reporting through the disclosure of all information on presentations and presentations during the ¹1 (eleven) day event in front of all manners, subaks, and invitations becomes the principle of awareness of the perpetrators of the event, so that the goal is to foster and maintain public trust in the Ulun Danu Batur Temple as a leader organizational system manager.

The series of panyineban ceremonies at Ulun Danu Batur Temple are accompanied by pepranian service as an expression of gratitude for the success of the Ngusaba Kadasa ceremony. Before heading to the maprani procession, it begins with a dead sound procession which is carried out after the submission of the financial accountability report openly in front of the audience present. Matiti this voice is danced by a Jero Karaman accompanied by the

strains of the gamelan Gong Gede. In the matiti procession the sound was delivered by Jero Karaman contains advices or discourses, which are used as a basis for the self-dharmaning of the Dharma Religion and the Dharma Negara, which is addressed to the manners of the Batur Traditional Village in particular, and generally to Hindus, the contents of which are as follows.

1. Jero Krama, Lan Village, Hindus, becik-becik, Started to click mula biyu, mula abedik mupu liyu returned sinuriak. This means that what is planted even a little will produce something more. If you do good karma, you will get good karma too.
2. Jero Krama Village and Hindus alike, becik-becik plates, Baas barak white baas sane daak dadi sugih, come back sinuriak. This means that people who lack will get excess or from conditions that do not have to have. If you are able to work hard and be observant in seeing opportunities, then the results obtained are also in accordance with the hard work done as long as it is in accordance with the implementation of dharma.
3. Jero krama of the village and the same Hindus, becik-becik plates, sampunang upset Kriya Efforts to fund Efforts are anggen, turning sinuriak. That is, in doing something, use the abilities you have, don't cheat in life or work, you must use your own abilities as much as possible and always act honestly to achieve what you want. Never take advantage of other people's abilities for self-interest and pleasure because it is not in accordance with the path of dharma (Author Team, 2018).

According to informant B, in reading the Matiti Suara text, various ethics in life were explained, as guidelines for being a father and being village manners. The text is likened to Ida Bhatari's words which actually must be believed, followed, and obeyed by all pasihan and village manners including the Pangempon and the committee of the work. The perpetrator of the incident admitted that according to his experience as a father at Ulun Danu Batur Temple, the true voice of the word matiti was the motivation behind playing the role of Jero Penyarikan. For this reason, the implementation of financial accountability is always to be put forward. The same thing was also stated by informant C that the matiti sound contained Ida Bhatari's ethical message to all who attended the procession, whose goal was to always work hard, obedient worship (prayers) and avoid fraudulent practices. Informant D clarified again that the words of Matiti Suara are part of ethical learning which is considered as the words of Ida Bhatari Batur so that the entire community and the temple commanders always carry out their swadharma properly and correctly.

Awareness of the perpetrators of the incident on their duties and swadharma as the commander of the temple, it is perceived that, in being accountable for the temple's finances openly, it is a belief and motivation for the awareness to actualize the words of Ida Bhatari as outlined in the Matiti Suara procession. So it is believed to be an ethical grip in carrying out their respective roles or swadharma. So that the Matiti Suara text becomes the goal of the perpetrators of the incident in playing their role in the action to account for the finances of Ulun Danu Batur Temple.

The overall form of financial accountability at Ulun Danu Batur Temple, can be explained explicitly, that the Pura pangempon as the perpetrators of the accountability event are social and religious conscious beings, in their form which accumulates in their consciousness as human beings who are aware of the divine universe, namely carrying out the tradition as a form of devotion. to the divine entity (niskala) in its orientation to maintain the balance of the universe.

CONCLUSION

Accountability as a principle of responsibility in the form of openness of a work entity is seen in the traditional management system that is still ongoing at Ulun Danu Batur Temple. Events at the implementation of the Ngusaba Kadasa Bhatara Tedun Kabeh Ceremony to observe the perpetrators of the incident practically in the field, as well as placing a

transcendental phenomenological analysis to explain into two forms of motives, namely the motive underlying the actors to practice accountability and the objective motive for the accountability practice carried out.

Essentially, from the awareness of the perpetrators of the practice of accountability for financial governance at Ulun Danu Batur Temple at the Ngusaba Kadasa Bhatara Tedun Kabeh Ceremony, it shows that accountability practices are carried out based on obedience to the awareness of maintaining traditions that have been constructed in a causal system with various entities so as to reflect the characteristics of a culture that is superior in the system of establishment of the age ratio civilization. This is also inseparable from the spiritual nature of each individual Batur, especially the Pangempon Pura as a human who is divinely aware, by realizing his every action as a principle of life to devote himself to both sekala and niskala entities. This intertwining builds the awareness of Batur people about their duties and responsibilities towards nature.

ENDNOTES

1. Dane Sareng Nem is a term that appears in the Batur Traditional Village as an indication of the hierarchical structure of the organization that is responsible for the sustainability of the tradition at Ulun Danu Batur Temple.
2. Nyanjan is a ritual procession of selecting a person as a policy maker in the temple, which is a characteristic of Bali. This ritual manifestly presents a transcendent entity residing in a certain temple through the role of a mediator who becomes a forum for the power of God to convey the name of who is appointed as a policy maker.
3. A big ceremony held at Ulun Danu Batur Temple which has an expression as a celebration ceremony for blessings from agricultural products.
4. The Hindu holy day that falls on the tenth full moon in the Balinese calendar.
5. Jero Gede is the highest position in the hierarchical structure at Ulun Danu Batur Temple. The term Jero is an honorary title for someone who has been chosen in the Nyanjan procession.
6. The term Ngayah refers to an expression of 'actions of work carried out with sincerity' from the individual.
7. An offering to God that is material and has value for someone who offers it (this is usually in the form of money or natural products from a farm).
8. Pangempon is a group of individuals in a religious group or organization such as a temple who has the duty and role to maintain and ensure the continuity of the traditions that apply in the temple as a holy place.
9. A term in Balinese that expresses an area that cannot be reached by the mind or the transcendent realm.
10. The name of the god who is worshiped at Ulun Danu Batur Temple.
11. A person who devotes himself and his life in the context of working with a transcendent entity.
12. Makalihan is a concept of leadership in one position played by two people as authority holders who have the spirit of checks and balances.
13. Traditional meeting
14. Doing a form of spiritual activity, namely self-control
15. Ritual procession for self-purification of someone who will carry out certain tasks or something related to religion.
16. Reciting the contents of the Vedic verse
17. The ritual procession of self-cleaning through water facilities that have been mediated by holy people or through water sources.
18. Term to refer to indigenous peoples in Bali.
19. The attitude of doing something selflessly, sincerely in his service.
20. Sarin Tahun is an annual blessing that becomes an offering in the form of materials obtained from natural products for offerings to Ulun Danu Batur Temple during the Ngusaba Kadasa ceremony.
21. Trust and respect for God Almighty and His power.

22. Members of the association that regulates and manages irrigation consists of people who own rice fields in the 'subak' area.
23. The subak group that goes upstream to Batur is related to the presence of water sources in Lake Batur
24. Goods derived from natural sources or products (agriculture).
25. Sincere holy offerings.
26. A term to express a substitute for offerings in the form of material or goods to be nominal or money, which is caused by certain situations and conditions.
27. The area that is in the outermost area of the temple.
28. The area within the temple area.
29. Banten or offerings are a common means for the continuation of rituals in Bali.
30. The final procession in a religious ceremony in Bali
31. The rontal leaves are inscribed with Balinese script, usually containing past records and religious teachings.
32. An early stage in the Ngusaba Kadasa ceremony at Ulun Danu Batur Temple, namely writing on rontal leaves.
33. Sewala Patra is a letter of notification to Subak Pasihan that the Ngusaba Kadasa ceremony will be held at Ulun Danu Batur Temple.
34. Juru Sapa is the awareness of the Batur community as a greeting or reminding the Balinese people of their obligations to the power of the water in Lake Batur, while the Juru Sapa is the awareness of the Batur community to maintain the cleanliness and sanctity of the lake and Mount Batur.
35. Raja Purana Ulun Danu Batur is an ancient manuscript that contains notes about the traditions that exist in Pura Ulun Danu Batur
36. Magical powers that give intelligence, beauty and miracles.
37. Kukul also called kentongan has a role as a media notification to the local community about something related to collective activities.
38. The area is in the middle of the temple area.

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