

THE EFFECT OF EFFICIENCY AND ACCOUNTABILITY ON THE SUCCESS OF DISTRIBUTION OF DIRECT CASH ASSISTANCE FUNDS (BLT)

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A B S T R A C T

Direct Cash Assistance (BLT) is a form of social protection program in which the government provides cash directly to eligible people, generally those classified as poor or vulnerable to poverty. Direct Cash Assistance is a social safety net program in the form of cash provided to poor, disadvantaged, and vulnerable families affected by the COVID-19 pandemic to meet basic needs. The purpose of this study is to determine and the influence of efficiency and accountability simultaneously on the success of the distribution of Direct Cash Assistance (BLT) funds at the Social Service of Central Buton Regency. The research method used in this proposal is quantitative research with a causal associative approach. This research design uses explanatory theory, a type of research design that aims to explain the cause-and-effect relationship between two or more variables. This study uses a survey method with a questionnaire instrument. This study examines the validity and reliability of the instruments and conducts multiple linear regression analysis to evaluate the impact of the efficiency and accountability of BLT distribution on the success of BLT distribution. The validity test results indicate that all items are valid, while the reliability test shows that all variables have a Cronbach's Alpha value above 0.60. The regression analysis reveals that the efficiency and accountability of BLT distribution significantly affect the success of BLT distribution, with a coefficient of determination of 15.3%. These findings emphasize the importance of both variables in enhancing the success of BLT distribution.

INTRODUCTION

Infrastructure development is a key factor in supporting economic growth and improving the quality of life for the community. Adequate infrastructure can boost logistics efficiency, reduce transportation costs, and accelerate the development of strategic sectors such as industry, trade, and tourism (Rahma, 2025). Therefore, infrastructure development not only increases regional competitiveness but also serves as a key pillar in reducing regional disparities.

In relation to governance, the principle of good governance places the community as the primary focus of development, not merely the bureaucracy. This paradigm illustrates bureaucratic reform towards open, responsive, and participatory governance. Furthermore, good governance encourages the creation of an efficient, accountable, and entrepreneurial bureaucracy to suppress corruption, collusion, and nepotism (Sipayung & Wahyudi, 2022). Therefore, development and social programs must be implemented in accordance with the principles of efficiency and accountability.

Direct Cash Assistance (BLT) is a social protection program that provides cash to the poor and vulnerable (Putra, 2023). This program serves as a crucial social safety net, particularly during the COVID-19 pandemic, to help low-income families meet basic needs (Ministry of Social Affairs of the Republic of Indonesia, 2020). Its primary goal is to provide short- and medium-term social protection to enable the poor to maintain a decent standard of living and mitigate the impact of economic and social shocks.

The target recipients of the Direct Cash Assistance (BLT) are poor households, those vulnerable to poverty, or those affected by certain socio-economic crises, such as the pandemic, inflation, or natural disasters. Recipient criteria are determined based on population data, socio-economic surveys, and social welfare information systems. In this regard, the Social Services Agency plays a crucial role as the technical implementer of social protection policies at the provincial and district/city levels. However, BLT distribution in Indonesia still faces various obstacles. Delays in

distribution often occur due to untimely budget disbursement. Furthermore, mistargeted distribution remains a problem, for example, recipients do not meet the criteria, there are duplicate recipients, or poor families are not registered.

The Supreme Audit Agency (BPK) recorded that in 2022, approximately 22.16 percent of direct cash assistance (BLT) did not meet criteria, while hundreds of thousands of poor families did not receive assistance. This issue highlights the weak validity of recipient data, as the data collection process is not always consistent with the Integrated Social Welfare Data (DTKS) (Suparman, 2021).

Efficiency can be defined as the accuracy of a method of doing something, and the ability to perform tasks correctly and accurately without incurring costs, time, and effort. According to Syam (2020), efficiency is a measure of the success of an activity, assessed based on the amount of resources used to achieve the desired result.

Efficiency in direct cash assistance (BLT) distribution refers to the ability of the government or implementing agencies, such as the Social Services Agency, to distribute funds in a timely manner, accurately, and with minimal administrative costs. If the distribution process is carried out efficiently, the allocated funds can provide maximum benefits to eligible recipients. Conversely, inefficiency can lead to delays and dissatisfaction among recipients (Saharani, 2024).

Accountability is the obligation of an individual or organization to answer for the management of resources and the implementation of policies entrusted to them, to those with authority or vested interests. In the context of government, accountability plays a crucial role in creating transparency and public trust in the management of government budgets and work programs (Mardiasmo, 2019).

The success of the distribution of Direct Cash Assistance (BLT) according to Mardiasmo (2018) and the Ministry of Social Affairs of the Republic of Indonesia can be measured by the extent to which the assistance provided by the government reaches the right targets, is distributed on time, and has a positive impact on recipients.

Central Buton Regency, as one of the regions in Southeast Sulawesi Province, also received direct cash assistance (BLT). However, in practice, various problems persist, such as delayed distribution, inaccurate targeting, and a lack of public information regarding the fund distribution mechanism (BPKP, 2020).

In 2023, the local government, through the Buton Tengah Community and Village Empowerment Office (PMD), distributed Village Fund Direct Cash Assistance (BLT) to extremely poor families. This program differs from the pandemic program because it now focuses on alleviating extreme poverty, rather than aiding communities impacted by COVID-19.

Despite policy adjustments, recipient data collection and verification remain complex. This process involves village heads, sub-district heads, the Social Services Agency, and the Ministry of Social Affairs, resulting in ineffective coordination often leading to delays.

Furthermore, low public transparency also undermines public trust. Information regarding aid recipients is not fully disclosed, leading to perceptions of unfairness. This underscores the crucial role of the Social Services Agency in ensuring efficient and accountable distribution (Social Services Agency Report, Central Buton Regency, 2022).

Given these various issues, this research is crucial to evaluate the extent to which efficiency and accountability influence the success of BLT distribution in Central Buton Regency. This research is expected to provide policy recommendations to improve the effectiveness of BLT distribution in the future.

METHODOLOGY

This research methodology uses a quantitative approach with causal associative analysis to explain the causal relationship between efficiency and accountability (independent variables) and the success of direct cash assistance (BLT) distribution (dependent variable). This approach was chosen to obtain an empirical picture of the extent to which changes in the independent variables affect the dependent variable.

The research design used was explanatory, which emphasizes explaining the causal relationships between variables through empirical evidence. Therefore, this study is not only descriptive but also seeks to provide a more in-depth explanation of the factors influencing the success of BLT distribution.

Data were collected through a survey using a questionnaire designed based on the indicators of each variable. Respondents consisted of officials from the Buton Tengah Regency Social Services Office and other parties involved in the distribution of direct cash assistance (BLT). The instrument was tested for validity and reliability before being used in the analysis.

The research was conducted in Baruta Lestari Village, Sangia Wambulu District, Central Buton Regency, Southeast Sulawesi. This location was chosen because of its strategic role as the primary implementer of the direct cash assistance program in the region. The research lasted four months, from May to August 2025, encompassing preparation, data collection, analysis, and report preparation.

RESULTS AND DISCUSSION

Validity Test

The purpose of validity testing is to ensure that the instruments used can provide accurate and relevant data in research. Validity testing aims to ensure that the data used in research is truly valid. This test is conducted by measuring the relationship or correlation between each item and the total score. Data is declared valid if the Pearson Correlation value is positive and its significance value (Sig. 2-tailed) is smaller than the 5% significance level ($\alpha = 0.05$), and the calculated r value is greater than the table r value. Thus, the data can be said to be valid.

Table 1 Validity Test Results

Statement	R Count	R Table	Information
X1.1	0,747	0,196	Valid
X1.2	0,563	0,196	Valid
X1.3	0,637	0,196	Valid
X1.4	0,674	0,196	Valid
X1.5	0,668	0,196	Valid
X1.6	0,672	0,196	Valid
X2.1	0,774	0,196	Valid
X2.2	0,557	0,196	Valid
Y1	0,765	0,196	Valid
Y2	0,743	0,196	Valid
Y3	0,685	0,196	Valid

Source: Data processed using SPSS 25

Based on the results in Table 4.1, all variable statement items are declared valid, because the calculated r value exceeds the table r value, while in this study the table r value with a significant value of 5% in a sample of 100 people was 0.196.

Reliability Testing

Reliability testing is used to assess the extent to which an indicator can be trusted or relied upon in making measurements. In this study, the questionnaire was considered reliable if the respondents' answers showed consistency. The test was conducted using Cronbach's Alpha statistics, where the instrument is considered reliable if the coefficient value exceeds 0.60.

Table 2 Reliability Test Results

Variabel	Cronbach's Alpha	Standar Koefisien	Keterangan
X1	0,732	0,60	Reliabel
X2	0,199	0,60	Reliabel
Y	0,560	0,60	Reliabel

Source: Data processed using SPSS 25

Based on table 4.2 above, it can be concluded that all variables used in this study have values greater than 0.60 (>0.60), which means that the measurement instrument is reliable.

Classical Assumption Test

Normality Test

To determine whether the variables are normally distributed, this study used the Kolmogorov-Smirnov test. If the calculated significance value is >0.05 , the data are normally distributed. The normality test was conducted to ensure that the data for both the independent and dependent variables are normally distributed. The analysis used the Kolmogorov-Smirnov method, with the criterion that data are considered normal if the significance value is greater than 0.05.

Tabel 3 Hasil Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.54662329
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.038
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Data processed using SPSS 25

The results of the normality test on the research data indicate that the data distribution is within the normal category with no indication of deviation. Testing using the Kolmogorov-Smirnov method yielded a significance value of 0.200, which is higher than the 0.05 significance limit, thus concluding that the data is suitable for further analysis. This finding confirms that the data meets the assumption of normality, making it suitable for further statistical analysis, specifically multiple linear regression.

Multicollinearity Test

Multicollinearity tests are used to identify high correlations between independent variables in a regression model. This is important because multicollinearity can affect the accuracy of coefficient estimates and model interpretation. Some commonly used methods to detect multicollinearity include the Variance Inflation Factor (VIF) and correlation analysis between independent variables. High multicollinearity is indicated by a $VIF > 10$ or a $Tolerance < 0.1$. If multicollinearity is absent, the regression model is considered more stable, and the analysis results are more accurate.

Table 4 Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	4.885	1.597		3.059	.003		
X1	.110	.055	.184	1.991	.049	.998	1.002
X2	.481	.123	.361	3.897	.000	.998	1.002

a. Dependent Variable: Y

Source: Data processed using SPSS 25

The results of the multicollinearity test can be concluded that a Tolerance close to 1 indicates that there is no multicollinearity problem. In this table, both BLT Distribution Efficiency and BLT Distribution Accountability have a Tolerance of 0.998 and a VIF of 1.002, indicating that there is no significant multicollinearity problem between the BLT Distribution Success variables.

Heteroscedasticity Test

Table 5. Results of the Glejser Heteroscedasticity Test

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
Model		B	Std. Error	Beta	t	Sig.		
1	(Constant)	.101	.909		.111	.912		
	X1	.047	.031	.151	1.499	.137	.998	1.002
	X2	.002	.070	.003	.031	.975	.998	1.002

a. Dependent Variable: ABS_RES

Source: Data processed using SPSS 25

The test results show that variable X1 has a regression coefficient of 0.047 with a significance value of 0.137, while variable X2 has a coefficient of 0.002 with a significance value of 0.975. Since both are above the 0.05 limit, it can be concluded that there is no significant effect of X1 and X2 on ABS_RES. This indicates that the model does not experience heteroscedasticity, so the residuals are stable and the model can be used for subsequent regression analysis.

Hypothesis Testing

Multiple Linear Regression

This test aims to determine the direction and form of the relationship between the independent and dependent variables. In this study, two hypotheses were tested, with the Efficiency of Direct Cash Assistance (BLT) Distribution Success as the dependent variable, and the Efficiency of Direct Cash Assistance (BLT) Distribution and Accountability as the independent variables.

Table 6: Results of Multiple Linear Regression Analysis

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.885	1.597		3.059	.003
	X1	.110	.055	.184	1.991	.049
	X2	.481	.123	.361	3.897	.000

a. Dependent Variable: Y

Source: Data processed using SPSS 25

Based on the table above, the multiple regression equation is as follows: $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \epsilon = 4.885 + 0.110X_1 + 0.481X_2 + 1.597$

From this equation, it can be explained that the constant value of 4.885 indicates that if the independent variables, namely BLT distribution efficiency (X1) and BLT distribution accountability (X2), are zero, then the success rate of BLT distribution is 4.885. Furthermore, the regression coefficient for the BLT distribution efficiency variable (X1) of 0.110 indicates that each unit increase in efficiency will increase the success rate of BLT distribution by 0.110, assuming accountability (X2) is constant.

Meanwhile, the BLT distribution accountability variable (X2) has a regression coefficient of 0.481. This indicates that a one-unit increase in accountability will increase the success of BLT distribution by 0.481, assuming efficiency (X1) remains constant. This finding also indicates that the accountability variable provides a more dominant contribution than efficiency to the success of BLT distribution.

Partial Test (t-Test)

The t-test is used to measure the extent to which each independent variable partially influences the dependent variable. This test identifies whether or not each independent variable has a significant influence on the dependent variable in a regression model, thereby identifying which variable has the dominant influence on the research results.

Table 7 t-Test Results

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.885	1.597		3.059	.003
	X1	.110	.055	.184	1.991	.049
	X2	.481	.123	.361	3.897	.000

a. Dependent Variable: Y

Source: Data processed using SPSS 25

Based on the t-test results in Table 4.7, the BLT distribution efficiency variable (X1) has a significance value of 0.049, which is less than 0.05. This indicates that efficiency significantly influences the success of BLT distribution. Meanwhile, the BLT distribution accountability variable (X2) obtained a significance value of 0.000 (<0.05), indicating that accountability also significantly influences the success of BLT distribution. Thus, both independent variables have been shown to make important contributions to increasing the success of BLT distribution.

Simultaneous Test (f Test)

The F test is used to evaluate the feasibility of the regression model used in the study, with the aim of assessing whether the independent variables simultaneously have a significant influence on the dependent variable. Model feasibility is determined by comparing the calculated F value with the F table. The model is declared significant if the calculated F value is greater than the F table, or if the significance value is less than 0.05.

Table 8 Simultaneous Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	48.498	2	24.249	9.932	.000 ^b
	Residual	236.812	97	2.441		
	Total	285.310	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Data processed using SPSS 25

Based on the F-test results, the calculated F-value was 9.932, greater than the F-table value of 3.09. This indicates that H_0 is rejected and H_a is accepted. Therefore, it can be concluded that the semi-digital variables (X1) and digital payments (X2) simultaneously have a significant effect on the efficiency of local revenue (Y).

Coefficient of Determination Test

This test is used to measure the extent to which the independent variables are able to explain the variation in the dependent variable. This is indicated by the Adjusted R-square value, where the closer the value is to 1, the greater the proportion of information provided by the independent variables in explaining the dependent variable.

Table 9 Results of the Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.412 ^a	.170	.153	1.56249

a. Predictors: (Constant), X2, X1

Source: Data processed using SPSS 25

Based on the analysis results, the coefficient of determination (Adjusted R^2) was obtained at 0.153 or 15.3%. This finding indicates that distribution efficiency (X1) and management accountability (X2) contributed 15.3% to the success of BLT distribution (Y). Meanwhile, 84.7% of the variation in distribution success was influenced by factors outside the research model, such as data collection quality, central government policies, and the socio-economic conditions of the community. These results confirm that although efficiency and accountability play an important role, optimizing BLT distribution requires broader external support to ensure the program is truly targeted and sustainable.

DISCUSSION

The Effect of Efficiency (X1) on the Success of Direct Cash Assistance (BLT) Distribution (Y)

Efficiency significantly influences the success of Direct Cash Assistance (BLT) distribution. An efficient distribution process accelerates beneficiaries' access to assistance, minimizes bureaucratic hurdles, and ensures that assistance is distributed appropriately. This not only accelerates the fulfillment of basic community needs but also magnifies the program's positive impact on economic recovery. Optimizing resource use and reducing administrative costs allows more poor families to benefit from the program, thereby strengthening social and economic stability.

The link between efficiency and the success of BLT distribution aligns with the research objective, which seeks to identify the extent to which efficiency contributes to program effectiveness. Furthermore, accountability is a crucial supporting factor that strengthens efficiency through management transparency and increased public trust. A simultaneous analysis of these two factors indicates that efficiency and accountability are inseparable, as they complement each other in determining the success of BLT distribution at the regional level.

From the perspective of good governance theory, efficiency and accountability are seen as key pillars in managing social programs. The principles of transparency, participation, and public accountability emphasize that the distribution of social assistance requires not only a fast and cost-effective mechanism, but also an open and monitorable system. Previous research, such as that presented by Marpupi (2024), confirms that the combination of efficiency and accountability has been shown to contribute significantly to the success of social assistance programs, while also strengthening public participation in the oversight process.

Based on the empirical analysis, efficiency indicators, including timeliness of distribution, minimizing administrative costs, and optimizing resources, demonstrate a positive and significant relationship with the success of BLT distribution. This finding confirms the acceptance of the alternative hypothesis (H_1) and the rejection of the null hypothesis (H_0). Thus, the application of efficiency principles in BLT distribution has been shown to improve recipient targeting accuracy and expedite the distribution process, enabling the program to provide optimal benefits to the community.

In an interview conducted on July 7, 2025, Ms. Zaina, a recipient of social assistance, shared her experience with the aid distribution process. Ms. Zaina stated:

"The process is easy; you just need to bring your ID card. It's not complicated."

"I receive the aid on time every month."

"There's a list of recipients on the notice board, so it's transparent."

"After receiving the aid, an announcement is made over the mosque's loudspeaker, so everyone knows."

Based on this interview, Ms. Zaina is satisfied with the process and system in place for distributing social assistance. This demonstrates that well-managed social assistance programs can improve community welfare and strengthen public trust in the government.

The Influence of Accountability (X2) on the Success of Direct Cash Assistance (BLT) Distribution (Y)

The results of this study indicate that accountability has a positive and significant influence on the success of Direct Cash Assistance (BLT) distribution. Good accountability enables transparent and efficient fund management, thereby strengthening public trust and ensuring that aid reaches its intended recipients. Increased accountability also encourages active community participation in the monitoring and evaluation process, which in turn creates a distribution system that is more responsive to the needs of beneficiaries.

This relationship aligns with the research objective, which is to assess the extent to which accountability plays a role in increasing the effectiveness of BLT distribution. Accountability serves not merely as an administrative mechanism but as a strategic pillar of governance that strengthens government legitimacy, encourages public involvement, and ensures the program is fair and sustainable. Therefore, accountability is seen as key to the program's success, not simply a complementary instrument.

In line with the principles of good governance, which prioritize transparency, accountability, participation, and responsiveness, research by Zaskia Marpupi (2024) found that accountability significantly influences the effectiveness of social assistance programs. This study emphasized that accountability can increase transparency, strengthen community participation, and create efficiency in distribution, all of which contribute to the success of social assistance programs, such as the

distribution of direct cash assistance (BLT). Therefore, implementing good governance principles in BLT distribution will increase the program's benefits while strengthening the socio-economic stability of the community.

Based on the results of hypothesis testing, evidence was obtained that accountability significantly influenced the success of BLT distribution at the Social Service of Central Buton Regency. This is indicated by the acceptance of the alternative hypothesis (H_2) and the rejection of the null hypothesis (H_0). Accountability indicators, such as transparency of financial reports, public accountability, and compliance with regulations, have been shown to increase public trust and participation. Thus, this study confirms that accountability is a key factor in the successful distribution of BLT, while also providing an important empirical basis for the implementation of more effective governance in social assistance programs. In an interview conducted on July 10, 2025, Ms. Ratna, one of the social assistance recipients, shared her experience regarding the aid receipt process. Ms. Ratna stated that:

"This assistance is very helpful for purchasing daily necessities."

"We are involved in every village meeting."

"If there are any problems, you can contact Mr. Heri directly."

Based on the results of this interview, social assistance not only serves as economic support but also plays a role in strengthening community participation and building effective communication between residents and program administrators.

The Effect of Efficiency and Accountability (X) on the Success of Direct Cash Assistance (BLT) Distribution (Y)

Research shows that efficiency and accountability in the BLT fund distribution process have a significant positive impact on its success because they ensure that allocated funds are used appropriately and transparently. Efficiency speeds up the distribution process and reaches targeted recipients, while accountability increases public trust in the government, thereby encouraging active participation and better oversight of the use of these funds. This finding emphasizes the importance of improving efficiency and accountability in social assistance programs to achieve better results.

The research findings indicate that efficiency and accountability in the BLT fund distribution process have a significant positive impact on its success. The four indicators of BLT distribution efficiency—timeliness, straightforward procedures, utilization of technology, minimal waste of budget and resources—and accountability in the BLT fund distribution process—have a significant positive impact on its success. The four indicators of BLT distribution accountability—open reporting, public audits or oversight, community involvement, and systematic complaints—have a significant positive impact on its success.

The theory of good governance provides a relevant framework for understanding the success of social assistance distribution, including Direct Cash Assistance (BLT). Principles such as efficiency, accountability, transparency, and public participation are key indicators in assessing the effectiveness of public policies. The study found that efficiency and accountability in the BLT fund distribution process have a significant positive impact on its success. Efficiency plays a crucial role in ensuring that allocated funds are used appropriately and transparently, thereby expediting the distribution process and ensuring aid reaches its intended recipients. This aligns with the principles of good governance, which emphasize responsive and adaptive management, ultimately fostering effective and efficient public administration. This aligns with the goal of good governance, which is to create a government that is responsive to the needs of the community and avoids corruption, collusion, and nepotism.

Based on the analysis above, if the research data shows that efficiency and accountability have a significant positive influence on the success of BLT fund distribution, then the null hypothesis (H_0) will be rejected and the alternative hypothesis (H_1 , H_2 , H_3) will be accepted. Conversely, if there is no significant influence, then H_0 will be accepted. The results of this study also support previous research conducted by Zaskia Marpupi (2024) on the effect of implementing a Village Accounting Information System on Direct Cash Assistance (BLT), providing additional insights relevant to the previous findings. In this study, a quantitative approach was used, where primary data was collected through questionnaires distributed to relevant respondents. The results indicate a significant influence between the village accounting information system and the management and distribution of BLT. This finding aligns with the argument that good management, including the implementation of an effective information system, can improve efficiency and accountability in the distribution of social assistance.

In an interview conducted on July 14, 2025, the Village Secretary, as the aid distributor, explained several aspects related to the aid distribution process. The Village Secretary stated that:

"The process is simple, recipient data is valid."

"There is oversight to prevent waste."

"Many recipients are satisfied with this assistance."

Based on the results of this interview, the aid distribution process carried out by the Village Secretary has been running well, with recipient data validation, strict oversight, and a high level of recipient satisfaction. This is an indicator of the success of the aid program, which is expected to continue and benefit the community.

In an interview conducted on July 21, 2025, the Head of the Social Services Agency, or an additional informant, explained several aspects of the aid distribution process. The Head of the Social Services Agency stated:

"So, BLT is direct cash assistance that we provide to residents experiencing economic difficulties. Those eligible are usually poor families or those whose income has decreased drastically. We collect data from the neighborhood unit (RT) and community unit (RW), then we verify it again to ensure it is properly targeted."

"Usually, we coordinate with banks or the post office. Sometimes residents can simply pick it up at the nearest post office or bank. But if someone is having difficulties, we also have officers who deliver it directly to their homes."

"Sometimes the data is not updated, so some people don't receive it even though they are entitled. But we continue to improve the data and communication with residents so that everyone who is entitled can receive assistance."

Based on interviews with the Social Services Agency, the distribution of Direct Cash Assistance (BLT) has been carried out through coordination with banks and post offices, as well as through a direct delivery mechanism for residents with mobility issues. However, issues related to outdated data remain a barrier, resulting in some eligible families not receiving assistance. Efforts to improve data and improve communication with the community are ongoing to ensure that assistance is more effectively targeted.

However, this study has several limitations. First, the scope of the study was limited to the geographic context of Central Buton Regency, so the findings cannot be directly generalized to other regions with different social, economic, and cultural characteristics. Second, the use of a quantitative approach through questionnaires limited the in-depth analysis of qualitative aspects, such as community perceptions, social dynamics, and psychological factors of beneficiaries, which can also influence the effectiveness of BLT distribution.

Third, this study did not account for external factors that could potentially influence the program's success, such as central government policies, macroeconomic conditions, regional political dynamics, and socio-cultural aspects. These factors can play a significant role in determining the overall effectiveness of BLT distribution. Fourth, limitations also exist in the measurement of beneficiary satisfaction indicators. Given that satisfaction is subjective and influenced by various factors not measured in this study, the results obtained do not fully represent the actual experiences of beneficiaries.

Considering these limitations, further research is recommended to expand the scope of the study, combine quantitative and qualitative approaches, and incorporate external variables and more measurable indicators of community satisfaction. This step is expected to produce more comprehensive findings and provide a stronger basis for formulating effective, efficient, and accountable BLT distribution policies.

CONCLUSION

Based on the research results, the researcher can draw conclusions about the transparency of Village Fund management. The conclusions from the discussion above indicate that this study confirms that efficiency plays a crucial role in determining the success of Direct Cash Assistance (BLT) distribution. A fast, simple, and targeted distribution process has been proven to accelerate community access to assistance, while increasing the tangible benefits felt by recipient families. By minimizing bureaucracy and optimizing resources, BLT can run more smoothly and have a positive impact on the social and economic stability of the community.

Accountability has also been shown to have a significant impact. When funds are managed transparently, accompanied by clear public accountability and compliance with regulations, public

trust in the program is strengthened. Furthermore, accountability encourages citizen participation in the oversight process, so that the community is not only a recipient but also involved in ensuring the program is running according to its objectives.

Simultaneously, efficiency and accountability are two main, complementary pillars. Efficiency ensures aid reaches its intended recipients quickly, while accountability ensures the process is honest, open, and fair. Both reflect the principles of good governance, which emphasize the importance of transparent, participatory, and responsive governance to community needs.

Therefore, strengthening efficiency and accountability in the distribution of direct cash assistance (BLT) is not merely a matter of bureaucratic technicalities, but also a concrete effort to build public trust, improve welfare, and create better and more sustainable governance.

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