



## Analysis of Budget Development Disaster Management in the Central Aceh District Disaster Management Agency

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### **Abstract**

The purpose of this study is to examine and identify how the process of budgeting and budget allocation for programs and activities related to disaster management managed by the Central Aceh District Disaster Management Agency. This research is descriptive research using a qualitative method approach. From the research, it was found that the budgeting process of disaster management in the Central Aceh District Disaster Management Agency had been running well and in accordance with the applicable laws and regulations, with the composition of mitigation financing, which was 6.40% in 2014, 0.11 percent in 2015, 5.17% in 2016 5.38% in 2017 and 3.82% in 2018. For emergency response programs, the budget and financing are not budgeted into the budget of the Central Aceh District Disaster Management Agency, but rather into the eyes of the budgetary funds ready use the Regional Government of Central Aceh Regency, which at any time can be used according to the needs in accordance with the scale of the disaster and real needs in the field. The dominance of budget absorption is still widely used for routine office financing of 26% in 2014, 2.74% in 2015, 3.56% in 2016, 24.46% in 2017 and 39.43% in 2018.

**Keywords:** Disaster budget; BPBD; Regional Disaster Management

### **1. Introduction**

In Law Number 24 of 2007 concerning Disaster Management, it is stated that regional governments are responsible for implementing disaster management, have a large responsibility including disaster risk reduction and integration of disaster risk reduction with development programs, community protection from disaster impacts, guaranteeing the fulfillment of rights disaster affected communities and refugees fairly and in accordance with minimum service standards, recovery from the condition of the impact of disasters, allocation of disaster management budgets in an adequate state budget and expenditure, allocation of budget for disaster management in the form of ready-to-use funds and maintenance of authentic records credible from the threat and impact of the disaster. One form of policy in disaster management is by allocating disaster budgets. For the implementation of disaster management programs and activities in Central Aceh Regency, one of the most important things is certainly not

inseparable from the availability and adequacy of the budget, considering that the available budget is very limited, each budget allocation made by the government to finance disaster management programs and activities has its own patterns and models in its distribution, but must be as effective and efficient as possible.

## **2. Data and Methods**

This research is a descriptive study using a qualitative method approach. The reason researchers use qualitative methods is because with qualitative data, writers can follow and understand the flow of events chronologically, assessing the cause and effect within the scope of the minds of local people obtaining a lot of useful and useful explanations, guiding to obtain unexpected findings beforehand and to forming a new theoretical framework. The nature of descriptive research has the main purpose, making an overview of an objective situation in order to solve or answer the problems being faced in the current situation, especially in the process of preparing and budgeting the Central Aceh District Disaster Management Agency and to determine the composition of the Disaster Management Agency budget allocation Regional Disaster Management in Central Aceh Regency.

## **3. Discussion**

### ***General Description of the Central Aceh Regional Disaster Management Agency***

To apply the pawn points to the Helsinki Memorandum of Understanding (MoU) on 15 August 2005, Law Number 11 of 2006 concerning the Government of Aceh, and Law Number 24 of 2007 concerning Disaster Management namely article 18, article 19 and article 25, and supported by Aceh Province Qanun Number 5 of 2010 concerning Disaster Management, the implementation of disaster management in Central Aceh has now followed the national disaster management system. Supported by Central Aceh District Qanun Number 05 of 2010 concerning Establishment of Organizational Structure and Work Procedure, Position, Tasks and Functions of the Regional Disaster Management Agency (BPBD) and Main Tasks and Functions of Structural Positioners at the Central Aceh District Disaster Management Agency. The functions of the Central Aceh District Disaster Management Agency are:

- a. Formulation and stipulation of disaster management and refugee handling policies by acting quickly and accurately, effectively and efficiently;
- b. Coordinating the implementation of planned, integrated and comprehensive disaster management activities;
- c. Implementation of integrated disaster management in the pre-disaster, emergency response and post-disaster stages;
- d. Coordinating disaster management with agencies and / or other relevant institutions in the pre-disaster and post-disaster stages;
- e. Coordinating the deployment of human resources, equipment, logistics from SKPK, vertical agencies and other relevant institutions in the context of handling disaster emergencies.

The authority of the Central Aceh District Disaster Management Agency is:

- a. Carry out the formulation of disaster management policies in its territory in line with regional development policies;
- b. Carry out supervision of development planning preparation that includes elements of disaster management policies;
- c. Carry out cooperation policies in disaster management with other provinces and / or districts / cities;

- d. Regulating technology use that has the potential to be a source of disaster threats or hazards in the region;
- e. Formulate policies to prevent the control and depletion of natural resources that exceed natural capabilities in their territory; and
- f. Carry out control of the collection and distribution of assistance / money or goods in the region.

### ***The Process of Preparing the Disaster Management Budget***

The Regional Expenditure Budget is an annual regional financial plan that is discussed and agreed upon jointly by the Regional Government and DPRD, and is stipulated by Regional Regulation (Permendagri No.13 of 2006) which is a tool to accommodate various public interests which are realized through various activities. According to Akbar, APBD is a regional government work plan that is determined based on regulations in the form of a unit of money for a one-year period and oriented towards public welfare goals. Then explained in Permendagri No.13 Year 2006 which is the elaboration of PP No. 58 of 2005 has arranged in detail the mechanisms, processes and procedures for preparing regional budgeting, including the RKPD, KUA, PPAS, RKA-SKPD, RAPBD, and APBD. Given that the RPJMD and SKPD Strategic Plan need to be easily translated into the regional annual plans and budgeting stipulated in Permendagri No. 13 of 2006. This also means that the RPJMD and SKPD Renstra must reflect the budgeting framework stipulated in the Permendagri. For this reason, the SKPD strategic plan needs to use a framework of functions, mandatory affairs, and matters of choice for the regional government. In analyzing strategic issues, formulating strategies, policies, and setting program priorities, each program is required to have a clear benchmark and achievement target for the program.

The planning and drafting process of the APBD, referring to Government Regulation Number 58 of 2005 concerning Management of Regional Finance, is broadly outlined as follows: (1) preparation of regional government work plans; (2) drafting general budget policies; (3) priority setting and temporary budget ceiling; (4) preparation of SKPD work plans and budgets; (5) preparation of draft regional budget regulations; and (6) APBD determination.

Efforts in the process of implementing disaster management in Central Aceh District also refer to local wisdom based on religion and culture. The work culture values developed in Central Aceh Regency are proactive, disciplined, innovative, collaborative and transparent. The combination of basic principles and culture based on strong religiosity developed in Central Aceh District is needed in the implementation of disaster management development policies. The implementation of this policy is guided by the Central Aceh District Medium Term Development Plan (RPJMD), and the following studies:

#### ***a. Disaster Risk Assessment***

Disaster Risk Assessment is a crucial part that underlies the preparation of the Central Aceh District Disaster Management Plan Document. The various types of disasters in Central Aceh District make disaster risk assessment an important component that can parse and describe the conditions, responses and steps that must be taken for aspects that have the potential to become obstacles to the implementation of the Central Aceh District Disaster Management Plan. The aspects that are of concern in disaster risk assessment are as follows:

##### **1) Threat Assessment**

A series of systematic actions to identify elements of threats that pose a risk to the region and society. Each region has different threat characters from each other.

##### **2) Vulnerability Assessment**

Observation method that analyzes the characteristics of the community, place of residence and source of income of the community in a particular area. Each region has a unique vulnerability factor, according to socio-economic conditions, topography and education level.

### 3) Capacity Assessment

Observation of the ability of the community to deal with disasters. Positive factors possessed by the community can be socio-economic conditions, levels of education and experience or history of disasters. Local wisdom can be an important example of the capacity (empowerment) of people in the region who have a history and experience in facing disasters.

### 4) Risk Rating Assessment

Analysis of the impacts that will be caused by certain potential disasters in accordance with the landscape (topography) and the level of risk to the environmental, economic and social aspects of the community. Structuralization of Central Aceh District disaster management is formulated based on regulations for every stage of disaster management that applies nationally in the form of legislation, government regulations, regulations of relevant ministries and institutions as well as regulations for heads of regional bodies, qanun, governor regulations or regent regulations.

#### *b. Priority Focus of the Disaster Management Program*

Priority focus preparation and disaster management programs based on the Central Aceh District disaster management policy. This policy is the basic foundation for taking action by stakeholders to reduce disaster risk in Central Aceh District. The focus of priorities and program activities is based on regional disaster risk studies, the level of regional resilience, community preparedness, learning from other regions and input from various stakeholders in Central Aceh District. The preparation of the Central Aceh District Disaster Management Plan (RPB) was also harmonized with the National Disaster Management Plan (RENAS PB). This synchronization aims to see the achievement of national programs and facilitate Central Aceh District to get access to assistance in the implementation of programs that have become national policies. Synchronization of central, provincial and district / city planning in disaster management in Central Aceh Regency is obtained through 7 (seven) main strategies for disaster management, namely:

- 1) Generic Programs for all types of disasters: Strengthening regulation and institutional capacity; Integrated disaster management planning; Education, research and training; Capacity building and community participation.
- 2) Specific Programs for each disaster: Disaster risk reduction; Increasing the effectiveness of disaster emergency handling; Optimizing disaster impact recovery.

The sorting between the Generic Program and the Specific Program in the Central Aceh District Disaster Management Plan will optimize the institutional and social and conceptual functions and roles that have been formulated. Disaster management planning is prepared and used for disaster risk reduction. Planning starts from disaster risk assessment and analysis of the level of regional resilience. The preparation of the Disaster Management Plan as stated by BNPB in the framework of establishing the National DRR platform is planned in an integrative, comprehensive and sustainable manner. In Government Regulation Number 21 of 2008 concerning the Implementation of Disaster Management. In article 5, it is stated that disaster management planning is part of development planning. Disaster management planning is prepared based on the results of disaster risk analysis and disaster management efforts outlined in the disaster management activities program and budget details. Disaster management plans as intended include: 1) introduction and assessment of disaster threats; 2) understanding of community vulnerability; 3) analysis of the possibility of disaster impacts; 4) choice of disaster risk reduction measures; 5) determination of the mechanism for disaster preparedness and response; 6) allocation of duties, authority, and available resources.

Preparation of disaster management plans is coordinated by:

- a. BNPB at the national level
- b. Provincial BPBD for the provincial level
- c. Regency / city BPBD for district / city level.

The disaster management plan is determined by the Government or regional government in accordance with its authority for a period of 5 (five) years. Disaster management plans are reviewed regularly every 2 (two) years or at any time in the event of a disaster. The preparation of the disaster management plan as referred to in paragraph (4) is carried out based on the guidelines stipulated by the Head of BNPB. The concept of disaster budgeting is inseparable from how the disaster management planning was designed.

### *c. Regional Action Plan*

The Central Aceh District Disaster Risk Reduction Action Plan is an integral part of the National Disaster Management Action Plan (RENAS PB). This agenda is a concrete manifestation of disaster risk reduction and mitigation efforts that aim to reduce social, economic, cultural and environmental vulnerability in the face of potential disaster risks. The complexity of disasters as a problem faced by the community as incidental events on the one hand with mitigation of impacts involving multidisciplinary aspects and must be carried out collectively and integrately. Formulation of Regional Action Plans It also aims to build community preparedness in the face of disasters. Educational aspects and community participation are things that are encouraged to grow and develop in order to give birth to community preparedness that aims to accelerate the revival of all aspects of community livelihood after a disaster occurs. Community preparedness in dealing with disasters will also minimize the impact, reduce the number of casualties and property and develop preconditions of a disaster-sensitive development agenda. Regional action plans can be encouraged not only to be curative when disasters occur and not only to cope with the impact of casualties, property and human lives; more than that, the Regional Action Plan will encourage a well-designed development agenda that takes into account the potential aspects of the disaster so that the development that has been carried out does not seem futile.

The Central Aceh District Government has sorted out DRR Regional Action Plans into Generic and Specific Programs that are adapted to potential disasters. The formulation of Regional Action Plans has also distributed the authority of government agencies and community components such as volunteers, Non-Governmental Organizations and Mass Media and military institutions to work in an integrated manner in preparing themselves and the community in facing disasters and establishing disaster management coordination mechanisms in Central Aceh District.

### *d. Control, Evaluation and Renewal of RPB*

Transparency and accountability have become an important part of the spirit of Indonesian bureaucratic reform. Although disasters are incidental events that tend to occur without a pattern of certain time intervals, disaster management management does not escape the obligation to carry out the spirit of transparency and accountability in the implementation of the Disaster Management Plan. The practice of manipulation in the form of corruption and misuse of post-disaster humanitarian aid that occurred in various disaster events has proven that the formulation of efforts to control, evaluate and update the RPB is a priori to respond to the dynamics of disaster events.

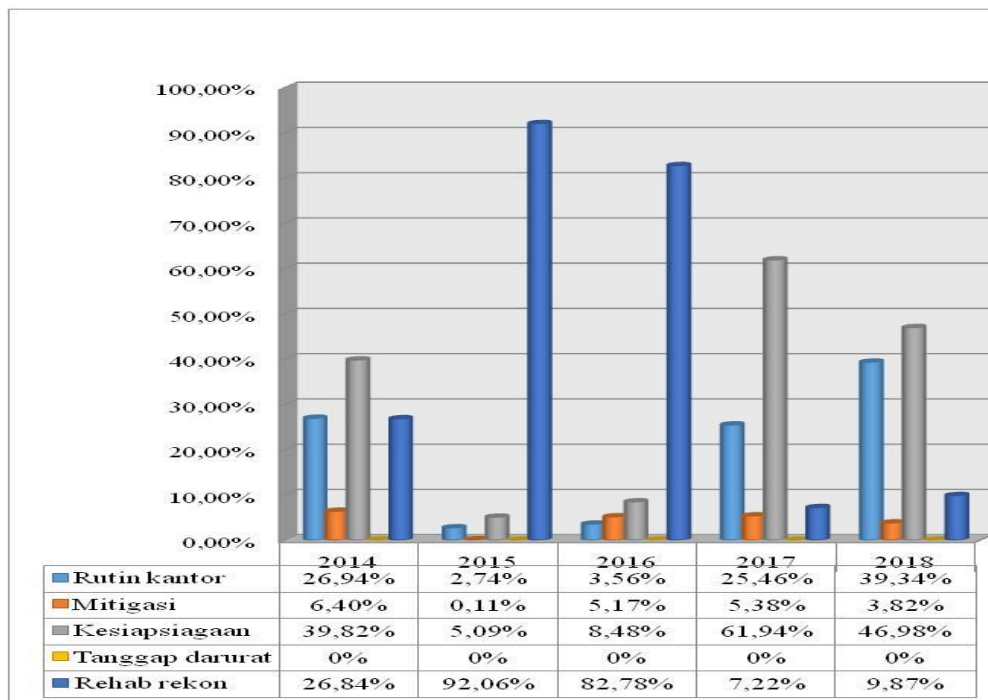
Control and Evaluation is carried out by paying attention to the principle:

- 1) Efficiency, output of a program / activity and resources needed to produce measurable goods / services;
- 2) Effectiveness, Programs / activities obtain benefits and results in accordance with planning;
- 3) Benefits, Expected results if the output can be completed on time, on location, on target and can function optimally;
- 4) Impact, Changes achieved as a result of output
- 5) Sustainability, the condition when the program / activity carried out has a continuous impact.

RPB control includes observing the development of implementation and identifying and anticipating problems that arise so that they can be addressed with responsive solutions. Control measures are carried out on the development of the realization of the absorption of funds, the realization of the achievement of output targets and constraints faced. Control is carried out at each phase of the program / activity implementation to obtain up-to-date information regarding the sustainability of the activities, the performance of the program implementation and the temporary results obtained. Control activities function to improve the efficiency and effectiveness of the RPB implementation and can tighten the function of transparency and accountability in the implementation of disaster risk reduction activities. Each SKPD leader plays an active role in accordance with their respective duties and authorities in the process of controlling the implementation of RPB programs / activities. The Regional RPB Forum which consists of elements of Non-Governmental Organizations and professional circles can also be actively involved in the control process designed to accommodate the participatory aspects of the implementation of the RPB. Evaluation of RPB activities serves to compare the realization of inputs (inputs), outputs (outputs) and results (outcomes) to the planned implementation and predetermined standard operating procedures. The evaluation is carried out based on resources used based on output performance indicators and targets for program activities or indicators and targets.

Reporting and Renewal of the RPB is done to manage information accurately, quickly and accurately to stakeholders as a basis for consideration of decision making in accordance with the conditions that occur to produce relevant, significant, periodic and tiered decisions. The preparation of the APBD is based on a predetermined plan, such as what programs and activities will be carried out. This plan is seen from the perspective of time and planning at the local government level. At the local government level it is divided into three parts, namely: Regional Long-Term Plans (RPJPD) are regional government plans for a period of 20 years; The Regional Medium-Term Plan (RPJMD) is a regional government plan for the 5-year period and the Regional Government Work Plan (RKPD) is the regional annual plan. The planning at the SKPD level consists of several plans such as: Strategic Plan (Renstra) SKPD is a plan for a period of 5 years and Work Plan (Renja) SKPD is an annual work plan for SKPD that is carried out annually. In the budgeting process, the local government budget team (TAPD) must have good cooperation with the regional work unit (SKPD), to ensure that the budget is prepared with established policies (KUA and PPAS) and guarantees all members involved in the budget process, in accordance with applicable regulations.

Composition of disaster management budget allocations



From the graph above shows that the routine office budget in 2014 facilitated 26.49% from Rp. 11,378,783,680.00, in 2015 amounting to 2.74% from Rp. 56,757,704,250.00, in 2016 amounting to 3.56% from Rp. 41,473,558,000.00, in 2017 amounting to 25.46% from Rp. 8,411,892,880.00, in 2018 amounting to 39.34% of Rp 6,284,134,000.00. Thus in 2015 the use of routine office budgets declined, and in 2016 to 2018 there was an annual increase.

The mitigation budget used in 2014 was 6.40% from Rp. 11,378,783,680.00, in 2015 amounted to 0.11% from Rp. 56,757,704,250.00, in 2016 amounting to 5.17% from Rp. 41,473,558,000.00, in 2017 amounting to 5.38% from Rp. 8,411,892,880.00, in 2018 amounting to 3.82% from Rp 6,284,134,000.00.

Thus the data shows that in 2015 there was a decrease in budget allocation for mitigation, then in 2016 until 2018 there was an increase in the use of funds per year.

The preparedness budget used in 2014 was 39.82% from Rp. 11,378,783,680.00, in 2015 amounting to 5.09% from Rp. 56,757,704,250.00, in 2016 amounting to 8.48% from Rp. 41,473,558,000.00, in 2017 amounting to 61.94% from Rp. 8,411,892,880.00, in 2018 amounting to 46.98% from Rp 6,284,134,000.00. Thus the data shows that in 2015 the budget allocation for preparedness declined. In 2016 up to 2017 there has been an increase in the use of the preparedness budget annually and its use has declined again in 2018.

In the portion of the emergency response from 2014 to 2018 the budget used to finance emergency response activities was Rp.0% because it was not budgeted into the budget of the Central Aceh District Disaster Management Agency. From the graph above, it is explained that the rehabilitation and reconstruction in 2014 facilitated 26.84% of the Rp. 11,378,783,680.00, in 2015 amounted to 92.06% from Rp. 56,757,704,250.00, in 2016 amounting to 82.78 Rp. 41,473,558,000.00, in 2017 amounting to 7.22% from Rp. 8,411,892,880.00, in 2018 amounting to 9.87% from Rp 6,284,134,000.00. from these data that in 2015 there was an increase in the use of the rehabilitation budget. In 2016 up to 2018, it is known that there is a decrease in budget use in the rehabilitation rehabilitation portion.

## **Conclusion**

From the analysis that has been done, there are several conclusions as follows:

- 1) The process of budgeting for disaster management at the Central Aceh District Disaster Management Agency has been running well and in accordance with Republic of Indonesia Minister of Home Affairs Regulation number 13 of 2006 concerning Guidelines for Regional Financial Management. In the process of preparing the disaster budget, the Regional Disaster Management Agency of Central Aceh Regency has made every effort to be able to absorb community needs and matters related to disaster risk reduction, and in its preparation there is no difference in the budgeting process of the Regional Disaster Management Agency Central Aceh District with the preparation of other SKPK budgets in Central Aceh District.
- 2) The composition of the budget allocation for disaster management at the Regional Disaster Management Agency of the Regency of Aceh does not yet have an ideal portion for each disaster cycle, especially for the mitigation cycle. From the data analysis, it can be concluded that the absence of sustainable mitigation programs and activities in each year and this mitigation phase only get a small portion when compared to the other phases, namely 6.40% in 2014, 0.11 percent in 2015 , 5.17% in 2016 5.38% in 2017 and 3.82% in 2018. For emergency response programs, the budget and financing are not budgeted into the budget of the Central Aceh District Disaster Management Agency, but into the budget budget ready to use the Central Aceh District Government, which at any time can be used according to the needs in accordance with the scale of the disaster and real needs in the field. The dominance of budget absorption is still widely used for routine office financing of 26% in 2014, 2.74% in 2015, 3.56% in 2016, 24.46% in 2017 and 39.43% in 2018. Disaster budget in the rehabilitation phase there will be an increase in accordance with the disaster occurring in the previous year, the amount of the budget allocation will be calculated according to the needs in the field and will increase the amount of the budget allocation for financing the rehabilitation phase.

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