# ACCOUNTABILITY OF POST-DISASTER FUND ACCOUNTABILITY REPORTING AND ITS CONTRIBUTION TO ACCELERATING DEVELOPMENT IN WEST NUSA TENGGARA PROVINCE, 2018–2022

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| Informasi | Abstract |
|---|---|
| | *West Nusa Tenggara (NTB) Province is a disaster-prone region that experienced severe earthquake impacts in 2018, particularly in the housing sector. The Indonesian Government allocated Ready-to-Use Funds (Dana Siap Pakai/DSP) through the National Disaster Management Agency (BNPB) to support the acceleration of post-disaster rehabilitation and reconstruction. However, implementation faced several challenges, including complex coordination among stakeholders, slow verification of aid beneficiaries, limited local government budget capacity, and the impact of the Covid-19 pandemic. This study aims to analyze the accountability of post-disaster aid accountability reporting and its contribution to development acceleration in West Nusa Tenggara Province during the 2018–2022 period. Using a qualitative case study approach, the findings indicate that accountability in aid accountability reporting plays a significant role in improving fund distribution effectiveness, accelerating decision-making, and supporting the acceleration of post-earthquake development. These findings emphasize that strengthening accountability in post-disaster aid reporting is a key factor in achieving successful post-disaster development.*<br><br>***Keyword:*** *report, accountability, post disaster* |

## A.    INTRODUCTION

The province of West Nusa Tenggara is prone to natural disasters, particularly tectonic earthquakes. This is due to its location between the northward-moving Indo-Australian Plate and the Eurasian Plate, a phenomenon that has been occurring for approximately 65 million years and continues to this day. One impact is earthquakes in the West Nusa Tenggara region. On July 29, 2018, a 6.4 magnitude earthquake struck. Several aftershocks occurred on August 5, 2018 (7.0 magnitude), August 9, 2018 (6.2 magnitude), and August 19, 2018 (6.9 magnitude). In total, there were 2,087 aftershocks, ranging in magnitude from 1 to 4 magnitude. These earthquakes were caused by activity in the Flores back-arc thrust zone located in the Flores Sea north of Lombok Island. The earthquake resulted in 564 deaths, 1,584 injuries, and 396,032 people were displaced. National Disaster Management Agency

(BNPB) data states that total losses reached IDR 12.15 trillion. This figure includes IDR 10.15 trillion in building damage and IDR 2 trillion in economic losses across West Nusa Tenggara Province. The earthquake, centered in North Lombok Regency, damaged various public facilities and infrastructure, as well as public utilities in the regencies of North Lombok, East Lombok, West Lombok, Central Lombok, Mataram City, West Sumbawa, and Sumbawa. Repeated earthquakes occurring within an eight-month period exacerbated the damage to building infrastructure, severely disrupting response efforts in the first few months due to subsequent earthquakes.

According to research by Herry Darwanto (2012), Indonesia is among the most disaster-prone countries in the world. Various natural disasters, including earthquakes, tsunamis, volcanic eruptions, floods, landslides, droughts, and forest fires, are common in Indonesia. In fact, for several types of natural disasters, Indonesia ranks first in terms of population exposure and the number of people killed by natural disasters. This vulnerability is due to Indonesia's geographic location at the confluence of three major tectonic plates: the Indo-Australian Plate, the Eurasian Plate, and the Pacific Plate, making this region highly geologically active.

Recognizing the high potential for natural disasters in Indonesia, the Government and the House of Representatives (DPR) have passed Law Number 24 of 2007 concerning Disaster Management. Disaster Management is a series of efforts that include establishing development policies, prevention activities, emergency response, and rehabilitation. Based on Law Number 22 of 2008 concerning Disaster Funding and Management in order to implement Law Number 24 of 2007, disaster management funds are funds used for disaster management in the pre-disaster, emergency response, and post-disaster stages. Disaster management funds are a shared responsibility between the central and regional governments. The central government allocates APBN funds through the Ready to Use Fund (DSP) managed by BNPB for disaster management. These funds can be used for disaster emergency management and rehabilitation and reconstruction after a disaster based on proposed requests from the regions and within the emergency period issued by the regional head. This disaster management budget requires coordination and handling that is fast, precise, effective, efficient, integrated, and accountable so as to accelerate the recovery of conditions in affected areas.

Ready to Use Fund (DSP) can be used if the Regional Head, or the Governor of West Nusa Tenggara, issues several extensions of the transition period from emergency to recovery,

most recently until 2022. The condition for using the Ready Fund is that the emergency period declared by the regional government remains valid (Regulation of the Head of the National Disaster Management Agency (BNPB) Number 2 of 2008 concerning Ready Funds). During the emergency-to-recovery transition period, the Governor extended the emergency period eight times for seven disaster-affected districts/cities, considering the lengthy verification process for recipients of stimulus assistance and the delays in development progress during the COVID-19 pandemic. Failure to do so will result in the suspension of repair and development activities, and the remaining funds must be returned to the state treasury.

Post-disaster rehabilitation and reconstruction require an adequate assessment of evidence of damage and loss of livelihood assets, deprivation of basic rights, and disruption to social and state processes. Other assessments are needed to assess post-disaster capacity reductions and vulnerabilities. The above evidence was gathered through the Post-Disaster Needs Assessment (Jitupasna), a method used to assess the consequences of disasters, their impacts, and post-disaster recovery needs. The study covered several sectors: Housing, Infrastructure, Productive Economy, Social Affairs, and Cross-Sectoral Affairs, with the following results:

Table 1- Budget Requirements per Sector

| No. | Sektor | Needs Sector (Rp) | Percentage (%) |
|-----|--------|-------------------|----------------|
| 1. | Housing Sector | 6.753.307.143.000,00 | 59,02 |
| 2. | Infrastructure Sector | 834.470.308.017,00 | 7,29 |
| 3. | Social Sector | 2.582.312.537.767,00 | 22,58 |
| 4. | Economic Sector | 680.776.900.311,00 | 5,95 |
| 5. | Cross-Cutting Sector | 589.727.620.512,00 | 5,16 |
| **Total** | | Total | **100,00** |

Data Source: TP3 RTG Team of the NTB Province BPBD (2022)

The housing sector accounts for 59.03% of the needs, the social sector for 22.57%, the infrastructure sector for 7.29%, the economic sector for 5.95%, and cross-sectoral support for 5.15%. Therefore, the central and regional governments need to prioritize the need to rebuild homes for affected communities in the seven regencies/cities.

Funding for post-disaster rehabilitation and reconstruction comes from the BNPB's Ready-to-Use Fund (DSP) and the 2019 Rehabilitation and Reconstruction Grant (BNPB) amounting to Rp7,589,778,494,075 (66.34%), the community and business sector for 15.04%, ministries/agencies for 12.41%, the district/city budgets for 4.07%, and the provincial budget for 2.14%. (West Nusa Tenggara Provincial BPBD, 2018).

For the development of the settlement/housing sector affected by the disaster in 7 districts/cities, there are a total of 242,780 housing units or Rp. 6,360,525,000,000.00 which are proposed to receive treatment with the following details:

Table 2- Number of House Damages

| No. | Regency/City | Amount of Damage (Determination Decree - KK) | Proposed Budget Requirement (Rp) |
|---|---|---|---|
| 1. | Mataram | 15.479 | 273.890.000.000,00 |
| 2. | West Lombok | 75.184 | 1.555.545.000.000,00 |
| 3. | Central Lombok | 26.370 | 532.460.000.000,00 |
| 4. | North Lombok | 62.014 | 2.648.555.000.000,00 |
| 5. | East Lombok | 29.922 | 806.730.000.000,00 |
| 6. | West Sumbawa | 18.332 | 293.200.000.000,00 |
| 7. | Sumbawa | 15.479 | 250.145.000.000,00 |
| **Total** | | **242.780** | **6.360.525.000.000,00** |

Data Source: TP3 RTG Team of the NTB Province BPBD (2022)

In accordance with the mandate of Presidential Instruction Number 5 of 2018 concerning the Acceleration of Post-Earthquake Rehabilitation and Reconstruction in West Lombok Regency, North Lombok Regency, Central Lombok Regency, East Lombok Regency, Mataram City, and Affected Areas in West Nusa Tenggara Province, post-earthquake disaster management in NTB is expected to be completed within a period of 2 (two) years until December 2019, Part One letter (c) page 4 which states that "rehabilitation and reconstruction of facilities in the form of educational facilities, health facilities, religious facilities, and economic support facilities so that activities can function again must be completed no later than the end of December 2018, and other facilities must be completed no later than December 2019." However, until the end of 2019, rehabilitation and reconstruction activities have not yet been completed. To continue disaster management activities in West Nusa Tenggara Province that were not yet completed after the expiration of Presidential Instruction 5 of 2020, Presidential Instruction Number 7 of 2020 concerning the Acceleration of Home Repair and Reconstruction in Areas Affected by the Earthquake in West Nusa Tenggara Province was issued. The first part states that "the acceleration of home repair and reconstruction in areas affected by the earthquake in West Nusa Tenggara Province is to be carried out using the DSP, which must be completed no later than December 2020." However, with the expiration of the extended Presidential Instruction, rehabilitation and reconstruction activities have not been completed. This is exacerbated by the COVID-19 pandemic, which has

restricted development activities and led to budget revisions (refocusing) at the central and regional levels.

The post-earthquake recovery plan is based on a prepared action plan by all stakeholders, with the scope of which includes the construction of earthquake-resistant houses and the construction of public infrastructure, totaling Rp7,208,371,269,939.00 (as of September 2021). The budget is disbursed in the form of grants to community groups and distributed in stages through development progress through an empowerment mechanism. This financing model faces challenges such as the lengthy disbursement process, and if DSP funding is insufficient, a proposal for additional funding is required to be submitted to the Ministry of Finance at the central level, which is a lengthy administrative process.

There have been several management changes in the structure of post-earthquake disaster management in West Nusa Tenggara Province. First, during the emergency response, command was held by the military (Kogasgabpad) assisted by government agencies and the Regional Disaster Management Agency (BPBD). Second, command remained with the military (Danrem 162/Wirabhakti) and collaboration with civilian elements within the NTB Provincial BPBD and the Ministry of Public Works and Housing (PUPR). Third, management was held by the Regional Government (Governor) with implementation by the NTB Provincial BPBD. Field facilitators were controlled by the Activity Control Team (TPK), a disaster management team under the NTB Provincial BPBD. Central disaster management was entrusted to the National Disaster Management Agency (BNPB), the central agency tasked with coordinating inter-ministerial/institutional coordination, budget planning through the DSP, and monitoring all rehabilitation and reconstruction progress. Given the numerous stakeholders involved in handling the situation under Presidential Instruction 5/2018 and Presidential Instruction 7/2020, each agency involved must understand its respective duties and responsibilities. Coordination is often conducted through joint meetings and reporting on progress based on their respective duties. Furthermore, military management is integrated with civilian management, a new concept in NTB. All stakeholders involved sometimes have their own egos, which can lead to numerous obstacles along the way.

Based on the empirical data described previously, a gap exists that highlights the urgency of the research to be conducted, particularly in terms of response time, budget resources, and development acceleration factors. First, the lengthy timeframe for disaster response is crucial. From the earthquake in West Nusa Tenggara (NTB) in August 2018, with the start of the emergency response period, to the end of the transition period from

emergency to recovery on March 31, 2022, the housing development response required a significant amount of time, approximately five years. This demonstrates that the post-disaster recovery process, particularly in the housing sector, requires not only significant resources but also complex coordination between various parties, including the central government, local governments, humanitarian agencies, and the community itself. The length of time required for response is also influenced by the scale of the damage, the geographic location of the affected area, and administrative and technical challenges in the field.

The accountability reporting of Dana Siap Pakai (DSP) plays a critical role in accelerating post-earthquake housing development in West Nusa Tenggara (NTB) Province, particularly because post-disaster financing is highly centralized and largely dependent on the State Budget (APBN). Centralized funding mechanisms require strict compliance with formal administrative and accountability requirements, including the preparation of funding proposals, verification of beneficiaries, and detailed financial and physical progress reports. The quality and timeliness of accountability reports therefore directly affect the speed of fund disbursement and subsequent implementation of housing reconstruction programs.

The primary funding source for the construction of Earthquake-Resistant Houses (Rumah Tahan Gempa/RTG) is stimulus assistance financed through the BNPB Ready-to-Use Fund (DSP) and budget reallocations from the State Treasury (Ministry of Finance). In contrast, financial support from provincial and regency/city budgets (APBD) remains very limited. This condition reflects a high level of fiscal dependence on the central government in post-disaster recovery efforts. As a result, effective accountability reporting becomes a key governance instrument to ensure continued access to DSP funding, maintain compliance with central government regulations, and enable the acceleration of housing rehabilitation and reconstruction across affected areas in NTB Province.Furthermore, the acceleration of development also influences the length of the rehabilitation and reconstruction process. The construction of Earthquake-Resistant Houses (RTG) for 243,744 families receiving stimulus assistance involves numerous parties, including civil society (government, private sector, NGOs) and military (TNI and Polri). Furthermore, the budget distribution mechanism from the central government to the regions also determines the acceleration of physical development, based on the verification and validation process of stimulus assistance recipient data, actual needs on the ground, and other factors.

Research on the impact of budgeting on natural disaster management in Indonesia was conducted by Noor Cholis Madjid (2018), which provides evidence that natural disaster

budget allocation is still not being carried out effectively and efficiently. Budgeting approaches, particularly unified budgeting and performance-based budgeting, are not well implemented, making it very difficult to measure the performance of agencies handling natural disasters. Furthermore, the government's capacity to allocate disaster funds in Indonesia remains very limited and far from the need. Overlapping budgets, coordination costs, and the costs of developing regulations and recommendations are weaknesses in Indonesia's disaster budgeting. This demonstrates that weaknesses in disaster management budgeting in Indonesia persist, impacting coordination and accelerated disaster management at the regional level.

Several previous studies, both domestic and international, have addressed disaster management governance, particularly from a budgeting perspective. Domestically, several studies have been conducted by Marwah (2019), Karim et al. (2023), Suhendar and Suherman (2022), and Kahn et al. (2022), Laksana (2022), Kuswara (2022), Prastiyani (2022), Ririn Karlina (2021), Mirjas et al (2021), Rivai et al (2019), Nugraha and Sulastri (2018), and Madjid (2018). These studies were conducted in various regions, such as Sumedang Regency, South Aceh, Sumbawa, Garut, Nganjuk, Padang, Purworejo, Bandung, and Southeast Sulawesi Province. The results show that budget availability has a significant influence on the effectiveness of post-earthquake disaster management. In other words, local governments, both at the provincial and district/city levels, have the responsibility to manage post-disaster management from the emergency period to the rehabilitation and reconstruction stages. However, limited authority in budget use, especially when they have not obtained permission to use Ready-to-Use Funds (DSP) from the central BNPB, is a major obstacle that can hinder the acceleration of housing construction for earthquake-affected communities.

Furthermore, other international studies related to disaster budgeting, such as Ngenyam (2022), Nakamura (2021), Wu and Lin (2020), and Jayasinghe (2020), have related research results linking the influence of the budget on the effectiveness of natural disaster management planning, providing results that there is an influence on the effectiveness of natural disaster management planning. Budget arrangements for the benefit of public safety and the economy, as well as several foreign countries, have been proven to be able to regulate budget policies for disaster management with budget flexibility within the government. However, the earthquake disaster in NTB Province was a National Disaster, so the Indonesian government took its own domestic management policy without involving much interference from other countries. Disaster management budgeting policies were obtained from the central

government through the National Disaster Management Agency (BNPB), while the Regional Disaster Management Agency (BPBD) did not provide much budget support, but rather human resource support and a small amount from the Regional Budget (APBD). The DSP budget from BNPB was used to finance the rehabilitation and reconstruction of physical infrastructure, while the Regional Government also used the APBN for operational disaster recovery management. Compared to disaster management abroad, which is global in scale, the earthquake response in West Nusa Tenggara Province was regional in scale and did not require macro-level budgeting policies.

Based on this explanation, this research was motivated by the research conducted by Nur Cholis Madjid (2018), whose research on the analysis of natural disaster budget calculation and allocation methods focused on descriptive studies and was based on literature sources. Furthermore, Prastiyani A's (2022) research examined the influence of budgeting on a smaller scale disaster in Purworejo Regency, with subjects in the district government. Therefore, the researcher wanted to conduct research and expand the field study, specifically on post-earthquake response in West Nusa Tenggara Province in 2018. The research was conducted through direct fieldwork and direct involvement in the disaster-stricken areas, allowing for more comprehensive confirmation of the results.

The novelty of this research lies in its focus on accountability efforts in post-earthquake responsibility reporting, which directly contribute to accelerating post-disaster development. This study emphasizes how financial reporting and accountability mechanisms, particularly in the management of disaster response funds sourced from the State Budget through the Ready-to-Use Fund (DSP) of the National Disaster Management Agency (BNPB), play a role in expediting the rehabilitation and reconstruction process. Unlike previous studies that mainly emphasize theoretical aspects of budgeting or policy evaluation, this research empirically examines government accountability reporting practices in post-earthquake management in West Nusa Tenggara Province, especially in the seven affected regencies/cities, and analyzes their impact on the effectiveness and speed of post-disaster housing and infrastructure development.

**LITERATURE REVIEW**

The theory of implementation comes from the English word "to implement." In the English dictionary, "implement" means a tool or equipment. Similarly, as explained by Jamal Ma'mur Asmani in his book "Tips for Effective KTSP Application in Schools," implementation means the process of applying ideas, concepts, policies, or innovations in practical actions,

thus having a positive impact in the form of changes in knowledge, skills, values, and attitudes. The Oxford Advanced Learner's Dictionary states that implementation is putting something into effect (the application of something that has an effect or impact). Implementation itself in the Great Dictionary of the Indonesian Language means application. According to Dunn (2003), implementation is explained as actions to achieve the goals outlined in policy decisions. These actions are carried out by individuals, government officials, or the private sector. Dunn terms implementation more specifically, calling it policy implementation in his book entitled Public Policy Analysis. According to him, policy implementation is the implementation of controlling policy actions within a certain period. He also explains that implementation is actions to achieve the goals outlined in policy decisions. These actions are carried out by individuals, government officials, or the private sector.

Stakeholder theory is an approach in management and governance that emphasizes the importance of recognizing, understanding, and accommodating the interests of various parties involved in or impacted by the policies, programs, or activities of an organization or institution. According to Freeman (1984), a stakeholder is "any group or individual who can affect or is affected by the achievement of an organization's objectives." That is, anyone who can influence or is affected by the achievement of an organization's goals. In the context of governance, including post-disaster management, stakeholders include: central and local governments (as regulators and policy implementers), disaster-affected communities (beneficiaries), financial institutions and auditors, NGOs, donor agencies, the business world, as well as academics and the mass media.

The concept of disaster budget governance. Budget preparation in the Ministry/Institution Work Plan and Budget document (RKA-K/L) is part of the State Budget (APBN). Broadly speaking, the RKA-K/L preparation process regulates three main elements: the budget preparation approach, budget classification, and the budgeting process. The approaches used in budget preparation include:

Unified Budgeting: This budget approach ensures that there is no duplication in budgeting, including funding sources, implementers, and those responsible for a particular function. This approach is expected to ensure the budget is targeted and efficient. Furthermore, the success of agencies carrying out activities and receiving budget allocations becomes easier to measure. Determining which agencies are successful and which are failing in carrying out their functions can be easily determined.

Performance-Based Budgeting: In this concept, budget preparation is carried out by considering the relationship between funding and the desired outputs. The budget allocation is based on the desired outputs. The performance-based budgeting approach must consider three instruments: performance indicators, cost standards, and performance evaluation to achieve the goals of budget effectiveness and efficiency. Furthermore, with these three budget instruments, every Rupiah of the budget is expected to be accounted for.

Medium-Term Expenditure Framework. This budgeting approach is implemented by determining the budget amount with a perspective of more than one year. The KPJM is prepared based on the selected policy. The KPJM must consider the budget requirements for implementing the policy, even if this entails providing a budget for more than one fiscal year, until the established policy is truly realized. High budgetary discipline is required to resist the temptation to allocate limited funds to other programs for a period longer than one fiscal year.

In budgeting for natural disasters, in addition to Law No. 17/2003 concerning State Finance, Law No. 24/2007 concerning Disaster Management is also used. This law states that disaster management funds are a shared responsibility between the central and regional governments. Regional governments also encourage community participation. In disaster management, both central and regional governments have responsibilities, including allocating an adequate disaster management budget within the revenue and expenditure budget and allocating the disaster management budget in the form of ready funds. This is based on Article 3 of Government Regulation 22/2008 concerning Disaster Assistance Funding and Management.

The conceptual framework in the study "Analysis of Housing Development Budgeting Implementation Due to the Earthquake in West Nusa Tenggara Province" explains the issues being studied and is useful in addressing the issues discussed. The conceptual framework is as follows:
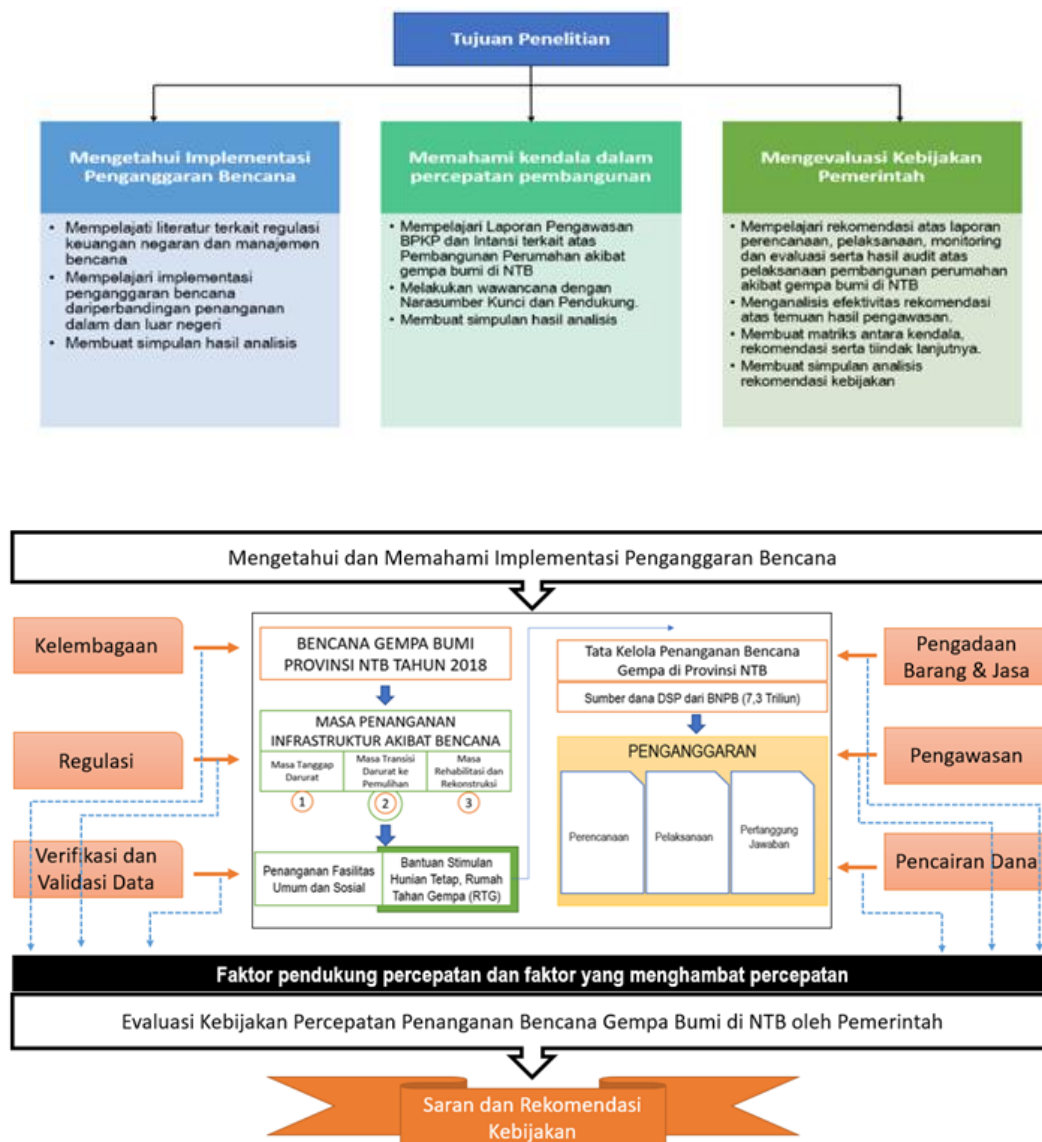
Figure 1 - Framework of thinking

Description:

a) First, we need to understand the scope of earthquake disaster management in West Nusa Tenggara Province. The research focuses on the settlement/housing sector during the transition from emergency to recovery.

b) Then, we will explore the theme of disaster budgeting, which includes the planning, implementation, and budget accountability processes.

c) We will know and understand relevant laws and regulations.

d) Based on field observations, the researcher has identified factors influencing the acceleration of rehabilitation and reconstruction.

e) We will analyze each factor in the disaster budgeting process and then summarize the results in the evaluation conclusion.

f) The relationship between several factors influencing business processes (red arrows) and the impact analysis on policy (blue arrows) will be further analyzed for triangulation testing.

g) We will propose suggestions and recommendations after analyzing the triangulation test results based on interviews or other secondary data related to the implemented policies.

## B. RESEARCH METHOD

This type of research is qualitative, that is, research used to examine the conditions of natural objects, where the researcher is the key instrument (Sugiyono, 2005). The difference from quantitative research is that this research starts from data, utilizes existing theories as explanatory material, and concludes with a theory. This research is a qualitative study with a case study approach. This method was chosen based on the consideration that the research is conducted on natural objects that develop as they are, without any manipulation by the researcher. Yin (2014) states that a case study is a more appropriate strategy when the main research question concerns how or why, the researcher has little opportunity to control the events being investigated, and when the research focus is on contemporary (present-day) phenomena within a real-life context.

This research will be conducted in seven disaster-affected districts/cities in West Nusa Tenggara Province: Mataram City, North Lombok, West Lombok, Central Lombok, East Lombok, West Sumbawa, and Sumbawa. The researcher's reason for selecting these areas as research objects is because they have had significant disaster damage. Obtained a stimulus aid budget for the repair/construction of earthquake-resistant houses from the National Disaster Management Agency (BNPB)'s (National Disaster Management Agency) DSP Fund; management of the planning, implementation, and accountability reporting of the stimulus aid funds obtained from the Central Government has been carried out.

The research will be conducted through direct interviews or online confirmation with several agencies and individuals involved in post-earthquake disaster management from 2018 to 2022, including the following: Key Informants: BNPB, the NTB Provincial BPBD, and the BPPB in earthquake-affected locations (North, West, East, and Central Lombok, Mataram City, Sumbawa, and West Sumbawa) as Managers and Administrators of the Distribution of Stimulant Aid. The protocol interview method involves prior coordination to establish meeting and interview schedules, utilizing letter support from academics, the BPKP office, or following formal protocol procedures required in formal meetings with informants.

The types/sources of data used in this research are primary and secondary data.

Primary data was obtained directly from interviews with informants, while secondary data consisted of evidence/documentation records obtained from the Provincial/District/City Regional Disaster Management Agency (BPBD), including reports, decrees, and related regulations. Secondary data was used to support the information obtained from the interviews and vice versa. Data collection techniques included interviews and documentation.

Qualitative data analysis was conducted interactively and continuously until complete, resulting in data saturation. Data analysis in this study used the Miles and Huberman (2014) model. To produce quality data, several stages of analysis are required, including data collection, data reduction and categorization, data presentation, and conclusion drawing.

## C.      RESULTS AND DISCUSSION

The 2018 earthquake in Lombok and Sumbawa Islands was a rare phenomenon, and it is important to understand its pattern of occurrence due to its unusual seismicity, causing panic and confusion among the people of Lombok, West Nusa Tenggara. Mechanistically, the earthquake was triggered by thrust fault activity in the north of Bali and Lombok. The Bali and Nusa Tenggara regions have a complex and active tectonic structure. In addition to seismic vulnerability due to subduction zone activity in the south, which is the collision zone between the Indo-Australian Ocean Plate and the Eurasian Continental Plate, Nusa Tenggara is also very vulnerable due to the presence of a thrust fault tectonic structure behind the island arc, popularly known as the back arc thrust. This structure was formed due to the back subduction of the Eurasian Plate against the Indo-Australian Ocean Plate. This arc-continent collision phenomenon is suspected to be the driving mechanism behind the thrust fault deformation north of Bali and Lombok, which triggered a series of strong earthquakes from July 29 to August 19, 2018. This thrust fault extends in the Flores Sea parallel to the Bali and Nusa Tenggara archipelago arc, forming segments, including major and minor segments. This series of earthquakes has a relatively large magnitude and is a recurring event, having also occurred on May 18, 1963, May 22, 1963, two earthquakes on July 14, 1976, May 30, 1979, October 20, 1979, and December 17, 1979.

Referring to Law Number 24 of 2007 concerning Disaster Management, Article 7, paragraph 2, states that the determination of national and regional disaster status and levels is determined by a number of indicators. These include the number of victims, property losses, damage to facilities and infrastructure, the extent of the disaster area, and the resulting

socio-economic impacts. The law does not provide further details regarding the indicators for determining a national disaster.

Another key difference between national and regional disasters is the capacity of the regional government, specifically the provincial government, to manage disasters in its region. If the regional government is still functioning, it can still be categorized as a regional disaster. However, if it is unable to do so, the central government will take over and declare it a national disaster. Indonesia has declared national disasters three times: the 2004 Aceh tsunami, the Flores earthquake, and the 1992 Flores tsunami.

For example, the impact of the disaster in Indonesia, according to the Report of the NTB Province Regional Disaster Management Agency (BPBD) Activity Control Team (TPK), the earthquake in NTB Province resulted in numerous casualties, including fatalities, injuries, and displacement. The death toll reached 562, with 1,886 injuries, and 431,365 people suffering from the effects of the earthquake and displaced. In addition to the casualties, the earthquake also caused significant losses, including damage to 226,204 houses, 65 places of worship, 28 health facilities, and 978 educational facilities, all across the seven affected districts/cities.

The sectors most impacted by the NTB earthquake were education and housing. Output in these two sectors decreased by 16.79% and 14.53%, respectively, in 2018. The health sector also experienced a 4.93% decline in output. The tourism sector, a development priority, was the fourth most impacted, with output declining by 4.89%. Furthermore, the poverty rate in West Nusa Tenggara (NTB) in March 2018, recorded at 14.75%, is projected to increase to 15.88% in 2019. This increase will result in an increase in the number of poor people by 806,430 in 2019.

Post-disaster rehabilitation and reconstruction require an adequate assessment of evidence in the form of damage and loss of livelihood assets, deprivation of basic rights, and disruption of social and state processes. Other necessary assessments include post-disaster capacity reduction and vulnerability. The above evidence is extracted through the Post-Disaster Needs Assessment (Jitupasna), a method used to assess the consequences of disasters, their impacts, and post-disaster recovery needs. Jitupasna and the Post-Disaster Rehabilitation and Reconstruction Plan assist the government and stakeholders in developing post-disaster rehabilitation and reconstruction policies, programs, and activities based on accurate information from disaster-affected parties. The sectors assessed are as follows:

Table 3- The Sectors Assessed

| No. | Sector | Description |
| --- | --- | --- |

| No. | Sector | Description |
|-----|--------|-------------|
| 1. | Housing Sector | The housing and settlement aspect consists of environmental improvements in disaster areas, providing assistance for home repairs and rebuilding social facilities, as well as regional planning. |
| 2. | Infrastructure Sector | The infrastructure aspect of development consists of improving public infrastructure and facilities, restoring government functions, restoring public services, rebuilding facilities and infrastructure, implementing appropriate design and using better, disaster-resistant equipment, enhancing public service functions, and improving primary public services. |
| 3. | Productive Economic Sector | The economic aspect consists of socio-economic and cultural recovery, improving social, economic, and cultural conditions, encouraging local economic growth, such as agriculture, trade, industry, tourism, and banking. |
| 4. | Social Sector | The social aspect consists of restoring social and cultural structures, education, public health, restoring community wisdom and traditions, restoring intercultural and religious relations, and reviving the community's socio-cultural life. |
| 5. | Cross-Sector | The cross-sectoral aspect consists of restoring activities/activities that include governance and the environment. |

Data Source: Post-Earthquake Response Plan of the NTB Provincial Government in 2018

The total value of damage and losses in seven districts/cities was Rp 18,201,838,166,579.00. The total damage and losses on Lombok Island reached Rp 16,909,010,582,145 (93.22%), and on Sumbawa Island reached Rp 1,230,584,207,463 (6.78%). The largest damage and losses were in the residential sector, accounting for 73.31% of the total damage, reaching Rp 8,749,510,450,000.00 (71.40%), while the total losses reached Rp 4,547,999,274,230.00 (77.28%).

The total needs for the seven affected districts/cities amounted to Rp 11,440,594,509,607. The total need on Lombok Island is IDR 10,378,661,371,470, or 90.72%, nearly ten times the damage on Sumbawa Island, IDR 1,061,933,138,137, or 9.28%. Of the seven affected regencies/cities, the largest need is in North Lombok Regency, at IDR 5,599,622,455,622, or 48.95%. The high funding need in North Lombok Regency is due to the earthquake's epicenter being close to residential areas, thus impacting a greater number of people.

The stages of disaster management for the West Nusa Tenggara Province earthquake have been implemented in accordance with Government Regulation of the Republic of Indonesia Number 21 of 2008 concerning Disaster Management. The Emergency Response period began with the Decree of the Governor of West Nusa Tenggara Number 360-611 of

2018, dated July 30, 2018, concerning the Determination of the Status of Emergency Response for the West Nusa Tenggara Province Earthquake (July 29-August 4, 2018). The emergency response period was extended until August 25, 2018, with priority activities focused on evacuation and lifesaving, meeting the basic needs of evacuees, and protecting vulnerable groups (women, children, pregnant women, and the elderly). Data collection on the impact of the disaster and restoration of public infrastructure were also carried out during the Emergency Response period.

After the Emergency Response period ended, a transitional period from Emergency to Recovery was initiated, as per the Decree of the Governor of West Nusa Tenggara Number 360-696, dated August 29, 2018, valid until September 17, 2018, due to the change in the term of office of the Governor of West Nusa Tenggara. During this period, the priority is to address the basic needs of the refugee community and build temporary infrastructure (houses, places of worship, educational facilities, offices, health facilities), and carry out the rehabilitation of vital infrastructure such as electricity networks, water resource infrastructure, transportation infrastructure, health infrastructure, and office infrastructure.

Furthermore, in accordance with Presidential Instruction No. 5 of 2018 concerning the Acceleration of Post-Earthquake Rehabilitation and Reconstruction in West Lombok Regency, North Lombok Regency, Central Lombok Regency, East Lombok Regency, Mataram City, and affected areas in West Nusa Tenggara Province, the post-disaster Rehabilitation and Reconstruction phase aims to restore and restore the function of five main sectors: housing, infrastructure, economics, social, and cross-sectoral sectors, with completion expected by the end of 2019.

Following the earthquake, the central government, through the National Disaster Management Agency (BNPB), immediately declared an emergency response status and disbursed Ready-to-Use Funds (DSP) and basic logistics. Rehabilitation and reconstruction programs were launched, with assistance schemes for damaged houses totaling up to IDR 50 million. Community-based approaches and self-managed housing reconstruction are laudable innovations that empower affected residents. The government is also rebuilding severely damaged educational and health facilities and places of worship.

However, despite this, numerous challenges remain. Many residents complained about the slow disbursement of aid due to the cumbersome verification process. Damage data was often not synchronized between the central and regional governments, leading to confusion and inequity in aid distribution. Furthermore, the economic recovery of residents, particularly

MSMEs, was not progressing as quickly as physical repairs. Rebuilding homes without revitalizing the economy merely postpones the next crisis.

From this, we learn that the government's post-disaster presence cannot be measured solely by the amount of aid or the number of houses built. A resilient presence is one that is swift, precise, fair, and comprehensive, addressing not only physical needs but also strengthening the community's social and economic capacity.

The funding source for disaster relief home repair activities is the BNPB's Ready-to-Use Fund. Operational support activities, if funds are not available from the Disaster Relief Fund (DSP), are funded by the Ministry/Institution's Budget (DIPA) and the Provincial and/or Regency/City Budgets (APBD). The BNPB Ready-to-Use Fund budgeting process refers to Minister of Finance Regulation No. 105/PMK.05/2013 concerning the mechanism for implementing disaster management budgets. Ready-to-Use Funds (DSP) are budgets prepared by the government, specifically through the National Disaster Management Agency (BNPB), which can be used quickly, flexibly, and directly to support emergency response, preparedness, and other disaster management activities.

Stimulus assistance for disaster relief home repair during a state of emergency can be provided for use in the implementation of disaster relief home repairs, including lightly damaged, moderately damaged, and severely damaged houses, based on data collection and verification by provincial/district/city governments. The procedure for determining the Stimulant Assistance for Home Repair for Disaster Victims is determined in accordance with Presidential Instruction Number 5 of 2018 with the following provisions: IDR 50,000,000 (fifty million rupiah) for severely damaged houses; IDR 25,000,000 (twenty fifty million rupiah) for moderately damaged houses; IDR 10,000,000 (ten million rupiah) for lightly damaged houses.

Based on the research findings, the following recommendations can serve as a reference for central and regional government agencies in strengthening disaster budgeting governance:

First, the National Disaster Management Agency (BNPB) is advised to develop separate regulations regarding the determination of a disaster emergency status that are more operational and clear, including the appointment of disaster management task forces at the central and regional levels. Regarding budgeting, a common understanding is expected between the Ministry of Finance, the National Disaster Management Agency (LKPP), and regional governments regarding optimizing budget utilization during disaster emergencies.

This is relevant to research by Wu and Lin (2020), where the Chinese government implemented its own policies in managing the COVID-19 pandemic, demonstrating the unique strengths of the Chinese political system, which is highly flexible and quick in mobilizing resources. Unconverged regulations within the Indonesian government need to be harmonized to achieve effective and targeted disaster management.

Second, new regulations or revisions to BNPB Regulation No. 9 of 2008 are needed to accommodate the latest practices in rapid assessments, particularly in calculating housing damage, which requires more technical and accurate techniques involving experts, to support more precise budget estimation and aid allocation. The impact of inaccurate initial calculations results in invalid disaster budget calculations and prolongs the transition period from emergency to recovery for verification and revalidation. This aligns with research by Madjid (2018), which found that the key to accelerating the rehabilitation and reconstruction of the housing sector in West Nusa Tenggara Province is highly dependent on data collection on damage and recipients of the Ready-to-Use Fund (DSP) stimulus assistance from the National Disaster Management Agency (BNPB). These estimates undergo repeated verification and validation during the transition from emergency to recovery and require integrated facilitator management to assess technical and social impacts within the community.

Third, rapid action management is needed in emergency situations to correct erroneous policies without exacerbating the impact, and to strengthen the accountability of all parties involved in decision-making. This can also be done to immediately correct erroneous decisions to prevent further impact. This is evident in the current state of earthquake management policies implemented by officials at both the central and regional levels, which, after analysis, have been found to be erroneous and risk causing future problems (Puruhitaarga, 2019).

Fourth, it is crucial for Indonesia to develop a National Disaster Emergency Management Framework as an integrated, cross-sectoral guideline at the government level. This development could be modeled on practices in other countries, such as New Zealand, and conducted through validating tests and scenario exercises to ensure readiness and alignment between agencies. Previous research can provide lessons on factors that support and hinder accelerated disaster management.

## D.    CONCLUSION

The post-earthquake response in West Nusa Tenggara Province during the 2018–2022 period demonstrates that the effectiveness and accountability of responsibility reporting governance are strongly influenced by regulatory preparedness, flexible funding mechanisms, and cross-sectoral coordination. The utilization of Ready-to-Use Funds (DSP) sourced from the State Budget (APBN) and Unexpected Expenditures (BTT) from the Regional Budget (APBD) provided a rapid solution to support rehabilitation and reconstruction activities. However, implementation still faced various challenges, including the need for verification of victim data in reporting the use of funds, limited resources, and administrative constraints.

These findings highlight the importance of strengthening regional institutional capacity, simplifying local regulations, and providing adaptive administrative instruments to ensure that the submission of financial reports and accountability prepared by community groups and the provincial government becomes more accountable and places compliance focus on the use of DSP funds from BNPB. Meanwhile, financial accountability reporting in other sectors, such as public infrastructure, social services, economic development, and cross-sectoral activities, carries the same level of urgency and requires further study.

This research focuses on the aspect of financial accountability reporting in post-disaster management through the utilization of Ready-to-Use Funds (DSP) from the National Disaster Management Agency (BNPB), sourced from the State Budget (APBN). Other funding sources, such as provincial and district/city budgets (APBD) and community funding, are not included within the scope of this study. Methodologically, this research employs a qualitative approach with a case study design. However, limitations in time and resources mean that the research could only be conducted within a specific timeframe, and therefore, dynamics that emerged after the study period were not captured in the analysis.

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