

Analysis of the Implementation of Disaster Management Budget Allocations in Garut Regency West Java Province

Deden Suhendar^{1*}, Diki Suherman²

^{1,2} Ilmu Administrasi Negara Universitas Al-Ghifari, Indonesia

*Corresponding Author E-mail: deden_suhendar321@yahoo.co.id

Abstract

Several things must be considered in implementing disaster management: fast, precise and priority. However, apart from that, several things hinder the implementation of budget allocations for disaster management activities, so they do not run optimally. This study aims to analyze the implementation of the budget allocation for disaster management in Garut Regency and the factors that hinder and support it by using George C. Edwards III's theory of policy implementation. The method used is descriptive qualitative with data collection techniques using interviews, literature studies on laws and regulations and other related documents. The analysis technique used is data reduction, data presentation and conclusion drawing. The results showed that implementing the disaster management budget allocation in Garut Regency had been carried out by the applicable laws and regulations. This is supported by communication factors and good attitude of implementers, complete Standard Operating Procedures, smooth coordination with other agencies and several resources that have been met. Unfulfilled resources are staff shortages in terms of quantity but this can be overcome with good cooperation in overcoming them. In addition, there are several external factors that affect the implementation of the budget in Garut Regency which are beyond the control of the government, for this reason, government innovation is needed to overcome this.

Keywords: Policy Implementation, Budget Allocation, Disaster Management Agency, Garut Regency

Abstrak

Ada beberapa hal yang perlu diperhatikan dalam menerapkan penanggulangan bencana yakni cepat, tepat dan prioritas. Namun, disamping itu pula ada beberapa hal yang menghambat menerapkan alokasi anggaran untuk kegiatan penanggulangan bencana sehingga tidak berjalan dengan maksimal. Penelitian ini bertujuan untuk menganalisis bagaimana penerapan alokasi anggaran penanggulangan bencana di Kabupaten Garut dan faktor-faktor yang menghambat dan mendukungnya dengan menggunakan teori implementasi kebijakan George C. Edwards III. Metode pendekatan yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data menggunakan wawancara, studi pustaka tentang peraturan perundang-undangan dan dokumen terkait lainnya. Teknik analisis yang digunakan adalah reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa penerapan alokasi anggaran penanggulangan bencana di Kabupaten Garut telah dilaksanakan sesuai dengan peraturan perundang-undangan yang berlaku. Hal ini didukung oleh faktor komunikasi dan sikap pelaksana yang baik, Standar Operasional Prosedur yang lengkap, koordinasi yang lancar dengan instansi lain dan beberapa sumber daya yang telah terpenuhi. Sumber daya yang tidak terpenuhi adalah kekurangan staf dari segi kuantitas tetapi hal ini dapat diatasi dengan kerjasama yang baik dalam mengatasinya. Selain itu, terdapat beberapa faktor eksternal yang mempengaruhi pelaksanaan anggaran di Kabupaten Garut yang berada di luar kendali pemerintah, untuk itu diperlukan inovasi pemerintah dalam mengatasi hal tersebut.

Kata kunci: Implementasi Kebijakan, Alokasi Anggaran, Badan Penanggulangan Bencana, Kabupaten Garut

INTRODUCTION

Indonesia is one of the countries that are disaster-prone countries located within the Asia Pacific region. It is known that Indonesia has the second highest number of fatalities due to natural disasters after China. The National Disaster Management Agency (BNPB) noted that 2/3 of Indonesia's territory is disaster-prone (Rivani, 2019). Two large oceans flank Indonesia's geographical condition. It is at the meeting point between a volcanic circle and two tectonic faults, making it an area that is prone to natural disasters. This situation, of course, should be a concern for the Government to continue to optimally carry out disaster management efforts. The existence of synergy and cooperation between the central and local governments, the private sector, educational institutions, mass media, communities and society is also needed in an effort to overcome this problem together (Suherman et al., 2021).

The laws and regulations governing disasters in Indonesia are regulated in Law no. 24 of 2007 concerning Disaster Management. Disasters are events or sequences of adverse events that are largely beyond human control. The purpose of disaster management activities is to protect the public from the risks, impacts and threats of disasters by the mandate contained in the preamble to the 1945 Constitution of the Republic of Indonesia: "Protecting the entire Indonesian nation and the entire homeland of Indonesia". In realizing the country's goals, the Government established the National Disaster Management Agency (BNPB) and the Regional Disaster Management Agency (BPBD) through the disaster management law.

West Java Province is one of the provinces in Indonesia with a high disaster risk level. Referring to the disaster risk study conducted by BNPB in 2020, from 34 provinces in Indonesia, West Java was in the 14th position. This province has 27 regencies/cities, of which Garut is one of the most vulnerable districts to disasters after the Cianjur Regency (Buchari et al., 2017). Meanwhile, nationally, Garut Regency occupies the 14th position out of 514 regencies/cities in Indonesia, with a disaster risk index score of 208.63. The Disaster Risk Index is intended to provide information for each district/city in Indonesia related to the level of disaster risk according to the hazard it has. This disaster risk is a study of the probability of a disaster occurring in all regions of Indonesia.

Based on graph 1, Garut Regency has all types of potential disasters with high risk. From 2014-2021, there have been 1573 disaster cases. In this case, the implementation of disaster management can be hampered by external factors, namely something beyond the control of BPBD or the local Government itself. As stated by (Suwanda et al., 2019) that in managing regional finances related to the implementation of the APBD, there will be various uncertainties that will affect the achievement of budget targets.

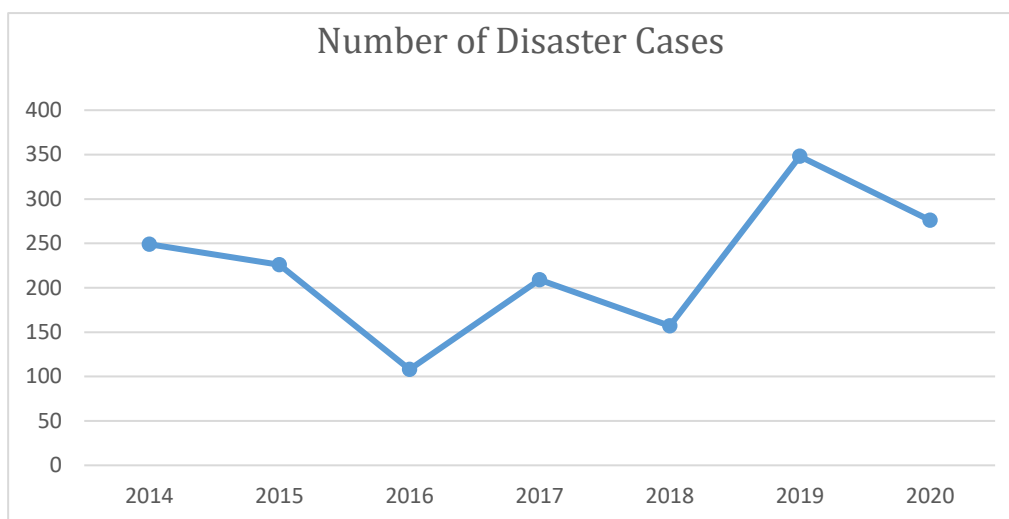
Although financing for disaster management can apply for assistance to the Government above it, the city/district government is still obliged and responsible for providing services to the public. It is stated in Article 8 letter d of the regulation on disaster management that local governments are responsible for the adequate allocation of disaster management funds in the APBD and are responsible for providing guarantees related to the fulfilment of the rights of refugees and communities affected by disasters based on minimum service standards.

It can be seen from the budget measures the local Government's alignment and commitment to the community's interests. In a study conducted by (Rivani, 2019), the average amount of the budget for disaster management in the region from the total APBD is only around 0.02-0.07% per year. Whereas ideally, the Government allocates a minimum budget of 1% of the City/Regency APBD. This can be a problem if a disaster occurs at any time and the Government does not allocate an adequate budget for disaster management. The possibility of losses to be borne will be greater when compared to the Government, which prefers to allocate its budget to maximize disaster mitigation activities in table 1.

Table 1. Garut Regency Disaster Risk Index by Type of Disaster

No	Disaster Type	Order of regencies throughout Indonesia (514 regencies/cities)	Score	Risk Class
1	Flood	275	24,0	high
2	Earthquake	147	21,60	high
3	Tsunami	28	24,0	high
4	Mount Eruption	31	16,00	high
5	Forest Fire	63	36,6	high
6	Landslide	12	36,6	high
7	Extreme Wave Drought	161	24,00	high
8	Drought	10	36,00	high
9	Extreme Weather	16	20,40	high

Source: BNPB (2020) Processed by Researchers (2022)



Graph 1. Number of Disasters that Happened in Garut Regency from 2014-2020

Source: BPBD Kab. Garut (Processed by Researchers, 2022)

Some of the main principles in implementing disaster management are appropriate and fast as well as priorities. However, in the literature study (Carolina, 2018), it is mentioned that several regulations on the mechanism for disaster management funds are considered slow. The regional grant mechanism can be used to formulate a plan for providing funds if the region cannot bear the emergency fund. The initial process is that BNPB will receive a written application submitted by the regional Government through the BPBD. BNPB will evaluate, verify, and coordinate with relevant agencies. To obtain approval for the use of grant-patterned social assistance funds, the analysis results are submitted to the Minister of Finance after being determined by the Head of BNPB and then submitted to the DPR RI. If the regulations related to the disbursement process take too long, it will hinder the implementation of disaster management in the field.

The previous research that examined the implementation of policies in the budget sector was conducted by (Nuraeni, 2017), that the implementation of budgeting policies was not optimal because it was found that there were still delays in the budgeting process. Meanwhile, research conducted by (Badaruddin, 2017) analyzed the implementation of management policies in Regional finance at the Ministry of Education of North Mamuju Province and shows that its implementation has been going well. (Rahmat, 2015), That the budget distribution for disaster programs has been distributed in thirteen

agencies with different amounts of budget allocations because they are adjusted to the main tasks and functions of each relevant agency. And (Apyrana et al., 2020), it was found that there was an overlap between budget policies and coordination between institutions related to disaster management.

In addition, research (Madjid, 2018) says that the disaster management budget is spread across several government sectors and is not centralized in agencies that specifically deal with disasters. With the spread of budget allocations, the budget is not focused, and its efficiency and effectiveness is difficult to measure. In addition, it will be difficult to determine the institution that must be responsible if there is an error in disaster management or community dissatisfaction. Involving many institutions will also increase the cost of coordination. Based on the findings of the problem above, the purpose of this study is to analyze how the implementation of the budget allocation for disaster management in Garut Regency as one of the areas included in the group of areas most prone to natural disasters in West Java. Through this research, it is hoped that it will be known how the local Government of Garut Regency carries out its budget, tasks and programs in the field of disaster management and the supporting and inhibiting factors that influence its implementation.

Implementing budget allocations has become part of a policy that needs to be implemented. According to Nugroho, state policies are formulated and implemented by government institutions, policies in the form of laws or local government regulations (Hayat, 2018). Implementing state policies requires an explanation or called implementation regulations. Within the scope of BNPB, the policy for implementing the disaster management budget is regulated by the Minister of Finance Regulation no. 105 of 2013 concerning the Mechanism for the Implementation of the Disaster Management Budget, which is then detailed again with the Head of BNPB Regulation 02 of 2016 concerning Procedures for Management and Financial Accountability for the Burden of the State Budget in BNPB. Meanwhile, the implementation of disaster management in Garut Regency is regulated by Garut Regency Regulation No. 3 of 2015 concerning the Implementation of Disaster Management as a mandate conveyed in Law no. 24 of 2007. However, the analysis of the implementation of the disaster management budget allocation in Garut Regency has not been specifically regulated through regional regulations; therefore, the implementation of the budget is juxtaposed with Garut Regency Regional Regulation No. 19 of 2008 concerning the Principles of Regional Financial Management which is the implementing regulation of the Law on Regional Government, Government Regulation on Regional Financial Management and the Minister of Home Affairs Regulation on Technical Guidelines for Regional Financial Management.

Chief J.O. Udoji defines public policy as an action that has legal force, affects the majority of the community, is directed at a problem or set of interrelated issues and leads to a certain goal (Abdoellah & Rusfiana, 2016). The public policy process starts from formulating, implementing, evaluating, or assessing public policies. In general, public financial management policies are implemented in accordance with Law no. 17 of 2003 concerning State Finance. The implementation of financial management must use the principles of good governance, namely participatory, accountability and transparency (Badaruddin, 2017). Budget management, including its implementation, is part of the overall government financial management in addition to carrying out the functions of treasurer and revenue collection and compiling financial reports. Regional financial management policies are top-down and coercive and are policies that must be implemented (Badaruddin, 2017). An important part of the public policy process is its implementation. Udoji said that policy implementation might be a much more important part of the policy-making process. Various policies are stored neatly in the archives and are merely good plans or dreams if they are not implemented. George C. Edward III clearly states that the policy will not run successfully without effective implementation (Shahrudin, 2018). According to him, four main issues need attention

for effective implementation. In (Abdoellah & Rusfiana, 2016), these four main issues can simultaneously become inhibiting factors or supporting factors for implementing a policy, including communication, resources, the attitude of implementers and bureaucratic structure.

This research is interesting to study because if the implementation or implementation of the budget allocation for disaster management is hampered in its implementation, it will affect the handling in the field, which tends to require quick and priority action. Therefore, in achieving the objectives of this research, George C. Edwards III's theory of policy implementation consists of (1) Communication. Transmission, consistency and clarity are key in the policy communication process. So the main requirement in successful policy implementation is to ensure that the knowledge of what must be conveyed and done is known by policy implementers and then communicated to personnel precisely and accurately. Transmission is related to the good distribution of communication between the implementer and other interested parties. Consistency and clarity are needed so that the communication process delivered are not confusing, ambiguous or ambiguous; (2) Resources. Resources are the main issues that are crucial in implementing public policies so that they can determine whether the implementation of a policy can be said to be effective or not. These sources include staff who have expertise in carrying out their duties, availability of information related to implementing policies and compliance with the law, precise and formal authority so that orders can be carried out as well as facilities needed to implement a policy; (3) The attitude of the implementer or behaviour (tendencies). The resulting impact of a policy, whether positive or negative, is highly dependent on the behavioural tendencies of the policy implementers. This factor is important in achieving the results of effective policy implementation. The implementer will implement the policy according to the policymakers' objectives if the implementer tends to be kind and supports a policy by implementing it as best as possible; (4) Bureaucratic structure. The demand for cooperation with many parties results from implementing complex policies. However, in practice, the bureaucratic structure factor can be hampered by something internal or external to the bureaucracy. Internal factors are in the Standard Operating Procedure (SOP), which serves to uniform the implementing actions and optimize the available time to achieve uniformity in applying regulations. At the same time, the external factor is fragmentation. Winarno in (Abdussakur, 2012) suggests that fragmentation requires coordination because there is a division of responsibility for a policy among several different institutions. There is a possibility that the more complex the coordination required for policy implementation, the less successful the program or policy will be.

Based on the background, this study aims to examine the impact of training services on management performance, organizational governance, and indirect influence of training services on organizational governance through managerial performance on BPSDM South Sulawesi Province.

RESEARCH METHOD

The method used is a descriptive research method with a qualitative approach because the researcher will conduct a holistic study related to the focus of the research conducted. The purpose of descriptive research is to obtain and convey data that actually occur carefully, completely and clearly and to map out the characteristics of a problem or phenomenon under study (Silalahi, 2006).

The collection technique used is an interview and literature study with a sample selection technique using purposive sampling, namely the process of selecting samples according to certain characteristics and purposes that represent a population (Creswell W.John, 2018). After the data is obtained, the data

processing and analysis technique is an interactive model (Miles et al., 2018), consisting of data reduction, data presentation and conclusion (Silalahi, 2006).

The research was conducted at the Regional Disaster Management Agency (BPBD) of Garut Regency. Researchers will conduct interviews with staff or officials of relevant agencies who deal directly with implementing the disaster budget. In addition, researchers also conduct literature studies or documentation studies related to regional disaster budgets, such as laws and regulations, LAKIP, journals, bulletins or other research reports. The informants in this study are: (Initials AP) as the Head of the Finance Division of BPBD Kab. Garut; (Initials JR) as Expenditure Treasurer at the Finance Subdivision of BPBD Kab. Garut, and (Initials YR) as Head of Sub-Division of Program and Planning for BPBD Kab. Garut.

RESULTS AND DISCUSSION

Analysis of Implementation of Disaster Management Budget Allocation

In the context of implementing rapid and appropriate disaster management in the regions, it is necessary to be supported by regulation regarding implementing the disaster management budget while still taking into account the principles of regional financial management. These principles are stated in PP No. 12 of 2019 concerning Regional Financial Management that its management must pay attention to a sense of justice and decency and be carried out economically, orderly, effectively, efficiently, responsibly, transparently and obeys laws and regulations. Budget transparency is important, to see the level of honesty in its implementation (Dawad et al., 2022). Because the impact of natural disasters is very detrimental to various things, one of which is economic losses due to natural disasters, transparency and timeliness are alternatives to address this problem (Cheng & Han, 2022). In addition, natural disasters also have a major impact on financial difficulties and difficulty avoiding risks, especially for people living in disaster areas or zones where financial vulnerability is predicted to occur, including age, elderly, disease, and social support. So it is necessary to increase the allocation of government assistance for disasters both occurring and anticipated in the future (Johar et al., 2022).

The scope of the implementation of disaster management is programs and activities in pre-disaster, emergency and post-disaster situations. The regulations used regarding implementing the disaster management budget at the national level use PMK No. 105 of 2013 concerning the Mechanism for the Implementation of the Disaster Management Budget. Meanwhile, at the regional level, because the implementation of disaster management uses funds sourced from the APBD by the provisions of Law No. 24 of 2007 article 8, the implementation of the budget uses the provisions related to the implementation of the APBD. The regulation used is Garut Regency Regulation no. 3 of 2015 concerning the Implementation of Disaster Management, juxtaposed with the Garut Regency Regional Regulation no. 19 of 2008 concerning the Principles of Regional Financial Management. However, in reality, it is not as simple as using these two regulations because technically, the management of regional finances adheres to the latest regulations regarding regional financial management guidelines, namely the Minister of Home Affairs Regulation No. 77 of 2020, which before being updated used the Minister of Home Affairs Regulation no. 13 of 2006.

Sources of Funding at Each Stage of Disaster Management

1. Pre-Disaster. Funding for programs and activities in pre-disaster situations is planned and implemented through programs, activities and funding regularly stipulated by Regional Regulation every year in the APBD or in the APBD amendment. Funding for mitigation and

- preparedness activities can also use deconcentrated or co-administered funding. Both can use funds from the APBN in contingency funds or grant funds from the Provincial APBD.
2. Disaster Emergency Response. Funding for activity programs in disaster, emergency and post-disaster situations is sourced from regular budgets and adjusted to the authority of government affairs and regional governments. In this case, if the negative impact of a disaster occurs across provinces or countries, it becomes the central Government's power and is financed by the APBN through BNPB. If the negative impact crosses districts or cities, it becomes the provincial Government's authority and is funded using the provincial APBD. If the negative impact of the disaster is only within the region, it becomes the rights and powers of the district/city regional government.
 3. Post Disaster. Funding for programs and activities in post-disaster situations, in addition to using regular annual funding in the APBD, can also apply for assistance to the provincial Government using the provincial APBD or to BNPB with Emergency Funds and Social Assistance Funds with Grant Patterns, the provisions of which are regulated in certain laws and regulations. Grant-patterned social assistance funds are post-disaster relief assistance funds prepared by the Government for local governments. Emergency funds are funds given to regions at the post-disaster stage originating from the APBN because the regions cannot handle them using APBD sources. The provisions of laws and regulations use funds to finance urgent needs caused by disasters.

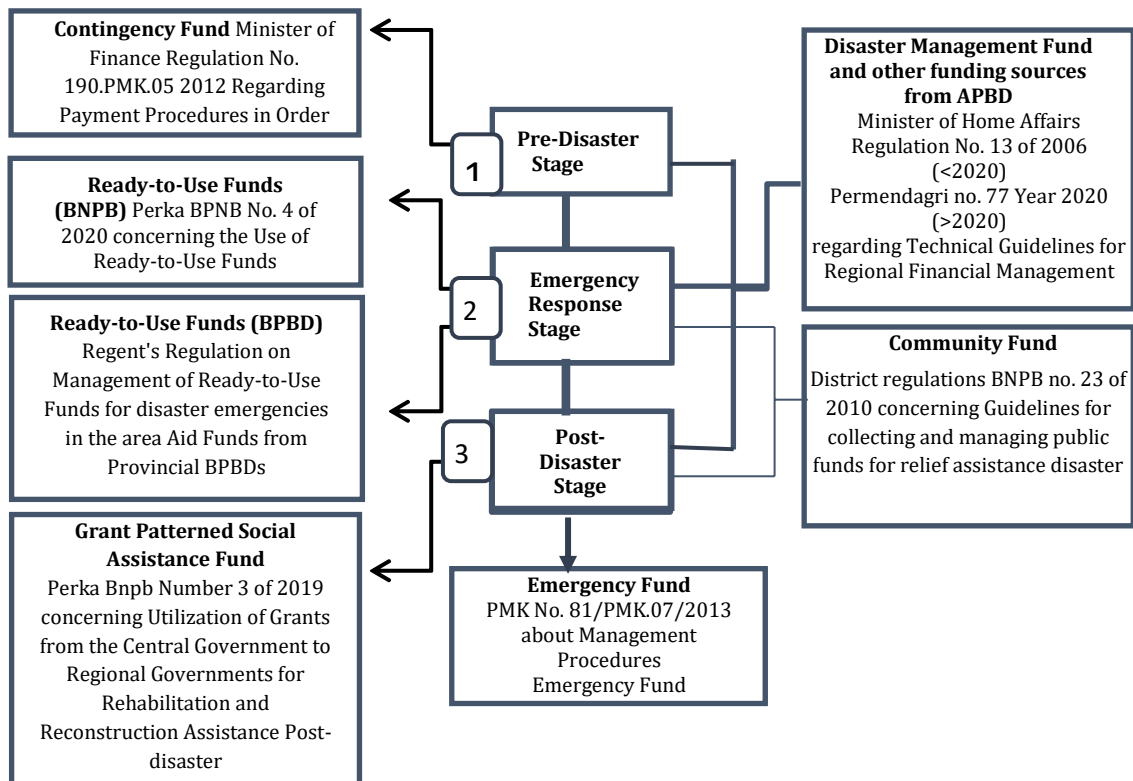


Chart 1. Regulations for the Implementation of Regional Disaster Management Budgets

Source: Research Results (Data processed by researchers, 2022)

Chart 1 show Disaster management funds prioritized for use in disaster emergency situations are ready-to-use funds stored in the BPBD budget. DSP must always be available in the form of UP funds (Inventory Money) at the expenditure treasurer with a nominal determined by BPBD. If the funds budgeted at BPBD are insufficient, then Unexpected Expenditures can be used in the APBD post. BTT is a budget expenditure at the expense of the APBD for urgent or emergency needs that cannot be predicted in advance. Suppose the unexpected expenditure ceiling has been exhausted. In that case, it can utilize funds from rescheduling the achievement of program performance targets and other activities in the current budget year. Another option is to use the cash available in the PPKD.

In the use of these funds, it is proposed in the draft amendment to the APBD or accountability for implementing the APBD. If the Regional Budget is insufficient, the Regent may apply for assistance from the Provincial Government and/or Central Government/BNPB. This can not be separated from fiscal decentralization associated with an overall increase in government spending because fiscal decentralization brings general jurisdiction closer to the needs and preferences of local people, which increases the efficiency and quality of Government in the delivery of public services (Choudhury & Sahu, 2022). For this reason, the central Government plays an important role in providing state-owned budget loans to regions in economic recovery from the increasing number of natural disasters that often occur (Celil et al., 2022). Natural disasters hurt the quality of national institutions.

Furthermore, disasters hurt the quality of institutions in low-income and underdeveloped countries. For this reason, disaster risk reduction policies and international assistance programs to assist climate change adaptation in various countries require a combined "top-down" and "bottom-up" approach. In addition, institutional strengthening must be an integral component of disaster preparedness and adaptation efforts (Khurana et al., 2022).

Implementation of the Disaster Management Budget

Budget implementation requires good, efficient, effective, responsible, and transparent financial management. Regional financial management consists of planning and budgeting activities, implementation, reporting and accountability for using funds. The budget is a financial estimate and calculation consisting of the income to be obtained and the expenditure that will be used within a certain period that is planned, implemented and accounted for (Suwanda et al., 2019).

Planning and Budgeting

The first thing to do in planning and regional budgeting finances, in this case, the APBD, is to make plans for disaster management programs and activities based on the above Government planning documents. The activity plan is for a period of 5-6 years, called the SKPD strategic plan. The Garut Regency BPBD, in formulating the BPBD strategic plan, refers to the Garut Regency RPJMD and West Java Province RPJMD related to disaster management. The next step is for the regional Government to compile the RKPD, which contains development priorities and regional obligations, the design of the regional economic framework, and a measurable work plan and funding. Then the regional apparatus organization is the BPBD to prepare the SKPD work plan (Renja), which is guided by the evaluation of last year's program implementation, the RKPD, and the SKPD Strategic Plan.

After the RPJMD, RKPD and Renja SKPD are made, the documents needed in the preparation of the next APBD are General Budget Policy (KUA) and Temporary Budget Priorities and Ceilings (PPAS). The regional head prepares the KUA about the RKPD and guidelines for preparing the APBD issued by the Minister of Home Affairs every year. KUA contains targets for achieving measurable work results along

with projected revenues, expenditures and financing from various programs that will be implemented for each regional government affair. At the same time, PPAS contains priorities and limits or budget ceilings for each government activity program.

After all these documents have been prepared, BPBD drafts a Work Plan and Budget or RKA after receiving a circular on the guidelines for preparing the RKA SKPD from the Regional Head. It contains details of expenditures that will be used to implement disaster management programs and activities. Budgeting is carried out using a performance approach so that the output produced can be measured for its success and not just spending the government budget. Furthermore, the RKA of each SKPD is recapitulated into a RAPBD which will be discussed and evaluated by the local government budget team. After being submitted to the DPRD, the RAPBD is determined to be an APBD. After the APBD is determined, each government agency, including BPBD, makes a Budget Implementation Document (DPA) which is prepared by the fields within the organization. The BPBD consists of a secretariat, preparedness and prevention, logistics and emergency, reconstruction and rehabilitation, functional positions and task forces.

Budget Execution

At this stage, the use of resources is maximized to implement budget policies. A budget that has been made well may not be implemented properly, but it is unlikely that a budget that is not made properly can be implemented correctly. In this case, the implementation of the budget to implement programs and activities begins after the DPA or Budget Implementation Documents have been determined. It contains details of the target activities, programs and budgets. After that, the head of the BPBD makes a cash budget which will be submitted to the PPKD and BUD along with the previously prepared DPA to prepare a Letter of Provision of Funds (SPD) based on the two documents. Furthermore, the BUD Proxy makes an SPD submitted to the PPKD to be authorized and signed, which is then given to the Budget User (PA) or the Budget User Proxy (KPA), which in this case is the head of the BPBD.

After receiving the SPD, the Expenditure Treasurer at the BPBD requests the submission of a Payment Request Letter (SPP) to the PA/KPA through the PPK SKPD, which consists of SPP Money Supply (UP), SPP Change Money (GU), SPP Add Money (TU), and SPP Direct (LS). After that, a Payment Order (SPM) is issued by the PA/KPA, which the Expenditure Treasurer proposes to give a Fund Disbursement Order (SP2D) to the BUD Proxy. At this stage, the BUD Proxy examines the completeness of the SPP and SPM documents so that expenditures do not exceed the budget ceiling and meet the requirements stated in the Act. SP2D is used for payment purposes to third parties or, according to (Mahmudi, 2016), it can be used as a means of disbursing funds to the Bank at the expense of the Regional General Treasury Account. The money is used to carry out program activities, and as a form of accountability for budget implementation, budget realization reports, balance sheets and notes to financial statements are prepared.

According to (Mahmudi, 2016), the implementation of regional finance is a process in which a government accounting system is used in relation to budget implementation. The implementation consists of local government cash management, revenue and financing expenditure processes that are prepared in detail regarding the targets and activities to be achieved to achieve the budget function. The budget implementation system must guarantee compliance with the rights and powers of the budget, provide flexibility for managers and have the ability to carry out reporting and supervision that can find out directly related to problems in budget execution. The budget implementation process is technically regulated by Permendagri concerning Technical Guidelines for Regional Financial Management.

Reporting and Accountability

As a result of implementing the budget, financial and performance reports are made. Performance or work results must be by what is implemented by the Government. The policy for implementing the disaster management budget is a policy or provision on how the organization concerned uses its budget for disaster management. Based on Garut Regency Regulation No. 3 of 2015 concerning the Implementation of Disaster Management, local governments must adequately determine the disaster management budget. Adequate research (Rivani, 2019) is 1% of the total budget in the APBD. The following is the proportion of the budget that focuses on disaster management activities in the Garut Regency APBD.

Table 2. The portion of Disaster Management Budget to Garut Regency Budget T.A 2017-2020

Year	Direct Expenditure Budget on APBD	Disaster Management Budget	Percent age
2017	Rp. 2.216.687.245.790	Rp. 6.957.637.348	0,31%
2018	Rp. 2.059.914.832.231	Rp. 1.812.209.000	0,09%
2019	Rp. 2.383.399.982.657	Rp. 4.570.270.000	0,19%
2020	Rp. 1.842.248.323.900	Rp. 3.484.627.000	0,19%

Source: Research Results (Data processed by researchers, 2022)

Based on the table 2, the Garut district government has not been able to meet the ideal figure regarding the allocation of the disaster management budget. This is because local governments have limitations in providing budgets. In addition, the Government's funds are divided into several other sub-government affairs with the same priority. However, even though it does not reach 1%, at least in program implementation, the budget and activities that have been planned for disaster management can achieve the target see table 3, table 4 , table 5 and table 6.

Table 3. Achievement of Disaster Management Program and Budget in 2017

No	Program	Budget	Realization	Achievements
Pure Budget & Assistance Budget from Province/Central				
1.	Early Prevention and Disaster Victim Management Program	Rp. 200.000.000	Rp. 200.000.000	100%
2.	Emergency and Logistics Program	Rp. 1.468.847.348	Rp. 1.427.022.609	97,15%
3.	Post-Disaster Rehabilitation and Reconstruction Program	Rp. 5.288.790.000	Rp. 5.224.058.190	98,78%
4.	Natural Disaster Management Program	Rp. 155.178.210.000	Rp. 15.022.789.765	9,68%

Source: Research Results (Data processed by researchers, 2022)

Table 4. Achievement of Disaster Management Program and Budget in 2018

No	Program	Budget	Realization	Achievements
Pure Budget & Assistance Budget from Province/Central				
1.	Early Prevention and Disaster Victim Management Program	Rp. 400.000.000	Rp. 400.000.000	100%
2.	Emergency and Logistics Program	Rp. 764.854.000	Rp. 738.850.514	96,59%
3.	Post-Disaster Rehabilitation and Reconstruction Program	Rp. 647.355.000	Rp. 590.749.000	91,26%
4.	Natural Disaster Management Program	Rp. 139.817.237.000	Rp. 72.915.727.926	52,15%

Source: Research Results (Data processed by researchers, 2022)

Table 5. Achievement of Disaster Management Program and Budget in 2019

No	Program	Budget	Realization	Achievements
Anggaran Murni & Anggaran Bantuan dari Provinsi/Pusat				
1.	Early Prevention and Disaster Victim Management Program	Rp. 979.590.000	Rp. 978.544.400	99,89%
2.	Emergency and Logistics Program	Rp. 1.530.680.000	Rp. 1.476.851.000	96,48%
3.	Post-Disaster Rehabilitation and Reconstruction Program	Rp. 2.060.000.000	Rp. 1.989.153.600	96,56%
4.	Natural Disaster Management Program	Rp. 37.705.647.714	Rp. 8.036.703.361	21,31%

Source: Research Results (Data processed by researchers, 2022)

Table 6. Achievement of Disaster Management Program and Budget in 2020

No	Program	Budget	Realization	Achievements
Pure Budget				
1.	Early Prevention and Disaster Victim Management Program	Rp. 467.416.500	Rp. 464.784.500	99,44%
2.	Emergency and Logistics Program	Rp. 877.723.500	Rp. 876.503.500	99,86%
3.	Post-Disaster Rehabilitation and Reconstruction Program	Rp. 2.060.000.000	Rp. 2.139.487.000	99,80%

Source: Research Results (Data processed by researchers, 2022)

Based on the table above, the average achievement of disaster management programs sourced from the pure regional budget has reached almost 100%. The outputs of activities in the program include the establishment of disaster-resilient villages by achieving the number of volunteers and village apparatus trained in dealing with disasters, achieving the number of villages/kelurahan that are trained in dealing with disasters, disseminating disaster management information, achieving the percentage of disaster emergency management, and the percentage of repair and development. Physical infrastructure and non-physical facilitation.

The budget achievements sourced from central grants aimed at the recovery of facilities and infrastructure after the flash flood disaster in 2016 only reached 9.68% in 2017, then continued in 2018 with an achievement of 52.15% and in 2019, which is the final year. The implementation of the central grant budget was only 21.31%.

The low-performance achievement against the budget sourced from grant-patterned social assistance funds specifically aimed at the post-disaster period was caused by the timing of implementation was not possible. Determination of the Granting of Regional Grants for Garut Regency Number: PHD-29/RR/PK/2017 dated March 29, 2019, regarding Grants in the Framework of Funding Assistance for Post-Disaster Reconstruction and Rehabilitation for Fiscal Year 2017 states that the use of the aid funds ends on September 30, 2019. In addition, there are other factors such as a large number of landed house beneficiaries who refuse to be relocated and the provision of assistance to improve the community's economy is hampered because the required requirements are not met so that most of the budget cannot be absorbed.

Meanwhile, the program's achievements in 2020 have also reached the target. The program's achievements at this stage are the increasing number of participants in the prevention and mitigation training of disaster equipment/equipment, basic food materials, and the needs of disaster victims provided; the number of disaster management apparatus and volunteers participating in the rehearsal/simulation of disaster preparedness; an increasing number of disaster-resilient villages; a

number of warning signs and disaster management information; the number of students attending disaster safe education and the number of locations for disaster infrastructure recovery. Although all programs have reached the target, there are still some program plans that have not been implemented because the Government is in a limited state in providing budget. In addition, specifically in 2020, the Government's budget is focused on handling the COVID-19 outbreak so that all budget allocations for various aspects of Government are reduced.

Based on the results of the research above, the implementation of the disaster management budget allocation in Garut Regency has been carried out properly by the applicable laws and regulations, which can be seen in the success of most of the achievement of program targets and activities in three disaster management situations: preparedness and prevention programs, logistics and emergency programs and reconstruction and rehabilitation programs. However, in terms of the budget, it has not been able to reach 1%, according to research conducted (Rivani, 2019). However, the Government still needs financial assistance from the provincial or central Government.

Factors Affecting the Implementation of Disaster Management Budget Allocations

Communication Factor

Communication is an important factor in implementing activities and programs in every field of Government, including disaster management activities based on fast, precise and priority. Based on the results of interviews, communication during budget management and related to budget implementation, programs and activities seen from consistency, clarity, and transmission shows no significant problems. This is because all activities related to the budget implementation follow the rules set out in the regulations and Standard Operational Procedures made by the regional Government or the head of the BPBD executive and their apparatus. This includes communication at the emergency response stage, which demands that everything be fast-paced. As long as it follows established bureaucratic procedures and stages, the established communication remains good and is conveyed clearly. This factor supports the implementation of the disaster management budget.

Resource Factor

Resources are one thing that is no less important in implementing budgets, programs and activities. Edward III's theory Resources consist of staff, information, authority and facilities. Based on interviews with the Garut Regency BPBD, the staff who occupy various positions there are mostly not filled by people who are not the same as the education field they have taken but are filled by people who are more experienced and have long experience in the field. However, staff assigned to more technical areas are supported by prior education and training because their work is directly in the field. In addition, the inhibiting factor is the shortage of staff in terms of quantity. The BPBD has proposed additional staff in the field of budget implementation, but so far, this has not been fulfilled by the Garut Regency Personnel Agency. Local governments are suspected of having limitations in budget availability because adding new workers will also increase the budget for salaries and allowances that the Government will bear. Even so, this staff shortage can still be covered by maximizing existing resources and good cooperation so that the implementation is still running smoothly.

In addition, the authority related to how activities are carried out and the authority to spend or manage the budget is clearly stated in the SOP and has been implemented properly. Finally, the necessary facilities such as offices, equipment and supplies are sufficient. It is only related to the internet that might

hinder the implementation of activities, especially financial management because currently, they are using computer devices through the SIKPD (Regional Financial Management Information System) application. If there is no internet network, budget administration activities can be hampered.

Implementing Attitude Factors

Another factor that also influences is the attitude of the implementer. Implementors will carry out their duties properly if they agree with various parts of the contents of the policy. But policy implementation will experience many problems if their views differ from the policy objectives. Failure to implement the program properly may occur even though the implementers know the goals and objectives correctly by diverting and avoiding the program's implementation secretly because they reject the things listed in it.

Based on the results of interviews so far, the attitude of implementers has shown a good and supportive attitude towards implementing budgets, programs and activities. This can be seen from most of the achievement targets of programs and activities as well as the preparation of timely performance reports. However, as mentioned in the resource section, the Garut Regency BPBD feels that it is lacking in human resources.

Bureaucratic Structure Factor

Two main things from the bureaucracy affect policy implementation, namely Standard Operational Procedure (SOP) and Fragmentation. SOPs serve to homogenize various implementing actions that are widespread so that similarities are achieved in the application of regulations and implementers can maximize the use of available time. Based on the results of interviews, SOPs related to the implementation of disaster management and related budget implementation such as SOPs for Preparation of Financial Reports, Accountability of SPJ Expenditure Treasurers, Submission of SPP LS Treasurer, Submission of SPP UP, Submission of SPP GU, Submission of SPP TU, and other SOPs related to implementation activities at each stage of disaster management.

The demand for cooperation with many parties results from implementing complex policies. In Indonesia, due to the lack of cooperation and coordination with interest groups, policy implementation often experiences obstacles (Shahrudin, 2018). However, based on the interview results, BPBD requires coordination with many Government or non-government organizations. This is because it is the task of BPBD as a coordinator in the field of disaster management. Based on Permendagri No. 48 of 2008 concerning Guidelines for the Establishment of BPBD Work Organizational Units (SOTK), BPBDs have three major functions that exceed the functions of other SKPDs, which generally only have one or two functions. These functions are command, operation and coordination functions. This advantage aims to make it easier for BPBDs to give orders to other SKPDs to mobilize the resources needed in disaster emergencies.

In implementing disaster management, BPBD cannot act alone. Therefore, this policy requires a lot of cooperation with many parties. For example, there are road rehabilitation and reconstruction activities. The party who is more technically aware of how badly the disaster caused the road, the height and width of the road that must be repaired and what is needed to reconstruct it is the Public Works and Public Housing Agency. As for security and community development to be ready to face disasters, Satpol PP is needed to bring it into order. In a state of emergency, an alert requires Basarnas for search and rescue activities for disaster victims. This answers the results of research conducted (Madjid, 2018) that even

though the disaster management budget is spread across various government agencies, this is needed as a form of cooperation in disaster management activities to be more effective. Regarding the difficulty of the community in assessing who is to blame for the ineffectiveness of disaster management activities, this can be overcome by analyzing who is responsible for the field or activity that is considered unfavourable.

These four factors are supporting factors in implementing the disaster management budget in the Garut Regency. Some of the things that become the obstacle is the shortage of human resources in terms of numbers. In addition, another inhibiting factor, according to the researcher, is the presence of unexpected external factors, such as in the case of the flash flood disaster funding in 2016. The budget that could not be implemented was due to the central Government's policy to revamp the APBN in the year concerned by cutting some of the priority expenditures that could be carried out in the coming year. In addition, the length of the process of applying for assistance for the rehabilitation and reconstruction program to the Central Government is considered to hamper activities in the research field (Carolina, 2018). Based on the results of the interviews, this is not a problem because, in a long time, many processes must be done. Traversed. These processes include analyzing losses and needs in the field and coordinating with relevant agencies or stakeholders.

CONCLUSION

The analysis of the implementation of the disaster management budget allocation in Garut Regency is by the applicable laws and regulations. However, in terms of the budget, it has not been able to reach the ideal figure of 1% of the APBD. The communication factors, resources, attitude of implementers, and bureaucratic structure are all supporting factors in implementing disaster management budget allocations in Garut Regency. However, there are several inhibiting factors, including the lack of human resources in terms of quantity. Even so, this can be overcome by maximizing other factors such as good communication, clear authority, completeness of existing SOP facilities and good cooperation so that the implementation is still running smoothly. This research proves that even though the government budget is limited, the Government can still carry out its duties in the field of disaster management well. This can be seen in the achievement of most of the budget, programs and activities at BPBD. As for the low achievement of budget implementation originating from central grants and the 2016 BTT budget that could not be disbursed, this was caused by external factors beyond the control of BPBD itself.

The suggestions in this research are: (1) To overcome the shortage of human resources in terms of numbers, it is possible to maximize the existing human resources by continuing to improve capabilities and work well together. This is because the procurement of new staff requires a new budget while the government budget is limited. (2) In terms of limited funding sources for disaster management, the Government can maximize the existing social institutions in the region. So the Government needs to build a good system and not go through several levels of bureaucracy that are too long so that donations from individuals or organizations can reach disaster victims and be accounted for. (3) The Government needs to immediately issue regional regulations or regents that have not materialized by the mandate contained in Garut Regency Regulation No. 3 of 2015 concerning the Implementation of Disaster Management. Some of the regulations that do not yet exist include funds for disaster management, the management of funds ready to use for disaster emergencies and the mechanism for implementing the disaster management budget.

REFERENCES

- Abdoellah, A. Y., & Rusfiana, Y. (2016). *Teori & Analisis Kebijakan Publik*. Alfabeta.
- Abdussakur, A. (2012). Implementasi Kebijakan Anggaran Pendapatan Dan Belanja Desa (Apbdes) Di Wilayah Kecamatan Batu Benawa Kabupaten Hulu Sungai Tengah Provinsi Kalimantan Selatan. *Jurnal Ilmu Politik & Pemerintahan Lokal*, 1(2).
- Apryana, H., Nugraheni, K. R., & Wardhana, F. (2020). Policy Analysis of Budget Allocation for Disasters in Indonesia. *Social, Humanities, and Educational Studies (SHEs): Conference Series*, 3(1).
- Badaruddin. (2017). Analisis Implementasi Kebijakan Pengelolaan Keuangan Daerah Departemen Pendidikan Propinsi Mamuju Utara Sulawesi Barat. *Asian Journal of Environment, History and Heritage*, 1, 229-240.
- Buchari, A., Santoso, M. B., & Marlina, N. (2017). Pengembangan kapasitas kelembagaan desa tangguh bencana di kabupaten garut (studi kasus di desa pasawahan kecamatan tarogong kaler). *JAKPP (Jurnal Analisis Kebijakan & Pelayanan Publik)*, 49-62.
- Carolina, M. (2018). Kelemahan-kelemahan penanggulangan bencana alam di Indonesia. *Buletin APBN Pusat Kajian Anggaran Badan Keahlian DPR RI*, 3(18), 3-8.
- Celil, H. S., Oh, S., & Selvam, S. (2022). Natural disasters and the role of regional lenders in economic recovery. *Journal of Empirical Finance*, 68, 116-132.
- Cheng, Y., & Han, X. (2022). Assessing the economic loss due to natural disasters from outer space. *Climate Services*, 26, 100286.
- Choudhury, A., & Sahu, S. (2022). Revisiting the nexus between fiscal decentralization and government size-The role of ethnic fragmentation. *European Journal of Political Economy*, 102193.
- Creswell W. John. (2018). *Research Design Pendekatan Metode Kualitatif, Kuantitatif dan Campuran (IV)*. SAGE.
- Dawad, M. S., Khlaif, M. H., Ali, A. M., & Wahhab. (2022). The Application of Fair Value in Commercial Banking and its Relationship to Transparency Financial Statements - Evidence from Iraq. *Technium Social Sciences Journal*, 34, 1-12.
- Hayat, H. (2018). *Buku Kebijakan Publik. Universitas Islam Malang Malang, Indonesia*.
- Johar, M., Johnston, D. W., Shields, M. A., Siminski, P., & Stavrunova, O. (2022). The economic impacts of direct natural disaster exposure. *Journal of Economic Behavior & Organization*, 196, 26-39.
- Khurana, R., Mugabe, D., & Etienne, X. L. (2022). Climate change, natural disasters, and institutional integrity. *World Development*, 157, 105931.
- Madjid, N. C. (2018). Analisis metode penghitungan dan alokasi anggaran bencana alam. *Simposium Nasional Keuangan Negara*, 1(1), 1046-1065.
- Mahmudi, M. (2016). Analisis Laporan Keuangan Pemerintah Daerah. *Edisi Ketiga, UPP STIM YKPN, Yogyakarta*.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2018). *Qualitative data analysis: A methods sourcebook*. Sage publications.
- Nuraeni, A. S. I. (2017). Implementasi kebijakan penyusunan anggaran pendapatan dan belanja daerah Kabupaten Mamuju Utara. *Katalogis*, 5(11).
- Rahmat, N. (2015). Kajian Distribusi Pengelolaan Anggaran Pendapatan Belanja Aceh Terhadap Program Kebencanaan. *Jurnal Ilmu Kebencanaan: Program Pascasarjana Unsyiah*, 2(3).
- Rivani, E. (2019). Mekanisme, Jenis Pendanaan Dan Pertanggungjawaban Dana Penanggulangan Bencana Di Daerah (Mechanism, Type Of Funding, And Accountability Of Disaster Management Funds In Region). *Kajian*, 22(1), 59-70.
- Silalahi, U. (2006). *Metode penelitian sosial*. Unpar press.

- Suherman, D., Suprayogi Sugandi, Y., & Benny Alexandri, M. (2021). Policy Advocacy Network in Support of the Expansion of the New South Garut Autonomous Region. *Policy & Governance Review*, 5(2), 128. <https://doi.org/10.30589/pgr.v5i2.389>
- Suwanda, D., Ali Junjuran, B., Affandi, A., & Rusliati, E. (2019). *Manajemen Risiko Pengelolaan Keuangan Daerah dalam Upaya Peningkatan Transparansi dan Akuntabilitas Publik*. PT Remaja Rosdakarya.
- Syahrudin. (2018). *Implementasi Kebijakan Publik; Konsep, Teori dan Studi Kasus (Edisi Digi)*. Penerbit Nusa Media.