

Analysis of the Use of the Budget at the Regional Disaster Management Agency (BPBD) in the Distribution of Goods to Communities Affected by Natural Disasters in Yogyakarta City

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Abstrak

Disasters are a series of events that threaten people's lives, caused by environmental damage, high rainfall, and irresponsible community behavior that worsens disaster conditions, especially floods, which often occur in Indonesia. Natural, non-natural, and human factors. Natural factors include: Earthquakes, Tusunami, Losor Land. Non-natural factors include: Forest Fires. This study aims to analyze the use of the budget by the Regional Disaster Management Agency (BPBD) in distributing goods to people affected by natural disasters in Yogyakarta. The approach used is descriptive qualitative with data collection techniques through interviews, observations, and documentation. The results of the study show that budget management in BPBD has been carried out in accordance with applicable regulations, but faces several obstacles such as limited funds, complex bureaucracy, and time mismatches between budget planning and disaster events. The distribution strategy of goods is carried out through the identification of needs in the field, procurement based on applications, as well as documentation and evaluation in a transparent and accountable manner. SWOT analysis is also used to identify strengths, weaknesses, opportunities, and threats in the use of the BPBD budget. This study concludes that the effectiveness and efficiency of budget use are greatly influenced by an adaptive planning system and good inter-agency coordination. These findings are expected to be strategic inputs for improving financial governance in disaster management at the regional level.

Keywords: Budget Utilization, Distribution of Goods, BPDB, Disaster Management, Yogyakarta

INTRODUCTION

Today, as we know, disasters are a series of events that threaten people's lives, caused by environmental damage, high rainfall, and irresponsible community behavior worsening disaster conditions, especially floods, which often occur in Indonesia (Oktavia, 2023). natural, non-natural, and human factors. Natural factors include: Earthquakes, Tusunami, Losor Land. Non-natural factors include: Forest Fires. The Impact of Human-Caused Disasters: Floods Due to Poor Drainage Systems and Dumping Garbage in Rivers. The results of natural disasters that occurred resulted in many casualties, environmental damage, property losses, and psychological stress. Realizing this, the government stipulated Law Number 24 of 2007 concerning Disaster Management to optimize the response in dealing with disasters, both from the government and the community. The government has a constitutional and moral responsibility to meet the basic needs of the community, especially in emergency situations such as natural disasters. This includes the obligation to distribute aid quickly, appropriately, and evenly to disaster-affected communities, as expressed by. (Octavian, 2023). (Zicheng & Shuqin, 2009). The assistance can be in the form of logistics, health services, social protection, and post-disaster economic recovery. On the other hand, in crisis or disaster conditions, the burden of state expenditure has increased significantly, especially to meet the needs of the health sector, social assistance, and efforts to mitigate and recover economic impacts. This increase is a logical consequence of the state's role as a protector of citizens, who are required to provide a quick response in maintaining social and economic stability. Therefore, budget management in the context of disasters must be carried out in a responsive, measurable, and accountable manner in order to respond to the needs of the community and minimize the risk of inequality and social vulnerability.

However, the implementation of aid distribution in disaster situations often encounters obstacles, such as strict regulations, coordination problems between agencies, and differences in the perception of officers in the field. Although the available assistance is diverse and numerous, its distribution often does not guarantee that all disaster victims receive assistance as needed (Faidah & Arnu, 2024). (Rawe et al., 2021) In addition, the administrative processes and documentation required of the beneficiaries are often an obstacle. This creates obstacles in the effectiveness of aid distribution, requires innovation and professionalism of staff so that the distribution can run optimally with limited means of transportation (land and water) being a barrier to providing assistance to victims of natural disasters. As a result, aid is often delayed until it arrives at the disaster site.

Budget Problems in Aid Distribution Budget limitations for disaster management are a crucial factor. Lack of allocation of funds from the APBD, complex bureaucratic processes, and lack of emergency funds often slow down the handling of natural disasters. Ineffective funds or misuse of the budget also make the situation worse. The distribution of aid is often delayed due to complicated bureaucratic channels, which require time and a proper administrative process. This delay caused aid to be received on time by people affected by the disaster. Effective budget management is important in disaster logistics management. Based on the theory put forward by

Lee, John, and Joyce, the budget management process consists of four main stages, namely the preparation, approval, implementation, and evaluation audit stages. Each of these stages has an important role in ensuring that the budget that has been designed can be implemented effectively and efficiently. The preparation stage includes planning and budgeting based on development needs and priorities. The approval stage involves the ratification process by the legislature so that the budget has legal force. The implementation stage is the realization of the budget in accordance with the work plan that has been prepared. Finally, the audit and evaluation stage aims to assess whether the implementation of the budget has been in accordance with the provisions and achieved the set objectives. This process as a whole is crucial to ensure that the allocation of public funds is carried out in a transparent and accountable manner, as well as to minimize the occurrence of irregularities or misappropriations that can harm regional finances.

Logistics management, as expressed by Ummah (2019) and Farid (2020), is one of the crucial factors that determine the success of disaster management efforts. Effective logistics management includes systematic planning, procurement of goods in accordance with real needs on the ground, and the provision of social assistance, both in the form of cash assistance and foodstuffs, for disaster-affected communities. In an area like Yogyakarta, the existence of a well-organized logistics system is very important, given the geographical challenges and infrastructure limitations that can hinder the distribution process. Therefore, efficiency in distributing logistics is urgently needed to ensure that aid can be received in a timely, on target, and equitable basis by all victims of natural or non-natural disasters.

The use of the budget in disaster management includes a series of processes that include planning logistics needs, procurement of goods and services, adequate storage, efficient distribution, transportation management, and receipt of goods at disaster-affected locations (Faidah & Arnu, 2024). Each of these stages requires a structured and accountable management system so that the distribution of aid can run effectively and on target. In line with that, financial reports on the use of the disaster budget must be prepared based on an adequate Internal Control System (SPI), in order to ensure transparency and accountability in the management of public funds. The preparation of the financial statements is also required to follow the provisions contained in the Government Accounting Standards (SAP), as stipulated in the Regulation of the Minister of Home Affairs (Permendagri) Number 13 of 2006 Article 233. This aims to create harmony between budget implementation and financial reporting, as well as prevent irregularities in the use of disaster funds. However, this process still faces administrative and other cost constraints, increasing service improvement (Rinaldi, 2023), improving services, such as lack of transportation and limited storage warehouses. This causes logistics to be less than optimal in supporting rapid response in the event of a disaster. Additionally, it is important to consider the need for regular inventory as well as adequate maintenance to maintain the aid stock. In terms of disaster logistics management with effective inter-agency coordination and planning based on data from BPBD and BMKG, it is crucial to achieve the goal of providing quality logistics. This activity needs to be carried out in order to monitor the distribution of aid that is in accordance with standards and on target. As a regional body responsible for providing direct assistance to disaster-affected communities, BPBD needs to prepare a budget that allows for flexibility in the use of funds in times of emergency, including Ready-to-Use Funds (DSPs), contingency funds, and social funds from the companies that contribute funds and deepen how each type of fund (contingencies, DSPs, and grants) support these stages, as well as budget analysis strategies that can be implemented for each stage related to obstacles that BPBD may face in allocating and distributing

the budget by providing a comprehensive overview of the importance of transparency and accountability in the financial management of local governments, hence the importance of good governance in the BPBD financial system, as explained by (Hasani & Abstract:, 2022). (Fajri et al., 2024) Financial statements have a very vital role in an agency, because they reflect all activities and budget use derived from public funds, from the planning stage to implementation and evaluation. This report is the main instrument in realizing transparency, accountability, and accountability for the management of state finances. Along with the granting of wider authority to the government in regulating and managing government affairs, including financial aspects, through Law Number 23 of 2014 concerning Regional Government, each autonomous region has the right and responsibility to design, manage, and implement the budget in accordance with the needs and priorities of the people in its region. This authority covers various development sectors, including disaster management, which requires careful budget management, especially in the process of distributing logistics assistance to disaster-affected communities. Thus, financial statements not only serve as administrative documents, but also as a strategic tool to monitor and evaluate the effectiveness of the use of public budgets in order to support public welfare.

By using regulatory frameworks such as Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management, BPBD hereby tries to identify how the recording system and budget expenditure procedures can support or hinder the function of BPBD in handling the needs of disaster-affected communities.

RESEARCH METHODS

The type of research used is qualitative research with a descriptive approach centered on an in-depth understanding of phenomena through interpretation, context analysis, and direct observation of social situations or human behavior. The goal of this approach is to explore the meanings, perspectives, and experiences of individuals or groups in a given context without using statistical data or numbers as the primary source.

According to Amaliah, T. H. (2021) Qualitative Research is research that provides an overview of events, activities or activities of the research object where the implementation of data will be expressed in the form of a narrative that will provide answers to the problems of the research that will specifically explore the phenomena raised in the research.

According to Amaliah, T. H. (2021), The qualitative approach has its own characteristics because it is in the form of understanding social from the perspective of participants in the context of daily life. In this case, Moleong (2018) citing opinions from (Denzin dan Lincoln, 1987) Which explains that Qualitative research is research that uses natural settings as the main source of data. Qualitative research seeks to interpret the meaning of the phenomenon that occurs, not just to describe it objectively. This research is conducted by involving a variety of in-depth and flexible methods to obtain a complete understanding of subjective, individual and group experiences.

Commonly used methods in qualitative data collection include participatory observation, in-depth interviews, and analysis of relevant documents or archives are common techniques for qualitative data collection. Not only do these three methods help researchers understand the context and meaning behind a particular action or event, but they also allow researchers to interact directly with participants. By conducting this interaction, researchers can dig into information more comprehensively and think critically, so that the data obtained becomes rich, contextual, and in-depth.

Data Collection

Some of the data collection techniques are observation techniques, interviews and

documentation studies. The three data collection techniques can be explained as follows:

1. Interview

Interviews are a technique of extracting information through direct conversations between researchers and BPBD employees and communities affected by disasters. Technological and communication developments have made it possible for interviews to be conducted both face-to-face and via phone, zoom, whatsapp, and others. Interviews can be conducted in a structured and unstructured manner with the intention of exploring various information about the focus of the research problem.

To be included in this thesis, it is better understood as communication between two or more parties which is carried out directly, where the first party is the interviewer and the second party is the source, which is carried out to multiply a more concrete information and get appropriate data, how many parties including BPBD employees and the community.

2. Observation

Observations were carried out to observe the behavior and activities of participants at the research site. In observation, supervision and evaluation of budget use, the researcher conducts activities to record things observed directly. These activities can be carried out both in a structured way and unstructured. In these activities, researchers can be directly involved, both as participants and as pure observers.

3. Documentation

Documentation is a technique of collecting information through the search for accurate evidence according to the focus of the research problem, BPBD employees and the community and supervision and evaluation of the use of the budget which will later be analyzed, so that it can be published in the results of the research in the form of scientific papers in the form of a thesis Documentation in qualitative research can be in the form of, techniques can be equipped with recordings, photos or drawings.

Data Analysis Techniques

In this study, the data analysis technique used is qualitative data analysis. The concept presented is the basis for this data analysis process. They explained that qualitative data analysis is carried out interactively and continues continuously until the data obtained reaches the saturation point.

Miles and Huberman describe that there are three main stages in the qualitative data analysis process, namely:

1. Data reduction

Miles and Huberman as quoted by (Safrudin et al., 2023) It is a sensitive thinking process that requires intelligence and breadth and a high depth of insight. This means that the data obtained in the field is a lot of clutter, so it needs to be recorded carefully and in detail then the data is analyzed through data reduction Reducing data means summarizing, choosing the main things and focusing on the important things, looking for themes and patterns (Safrudin et al., 2023)

After that, all the necessary data has been collected, all in serious further analysis. The steps that can be taken in analyzing it include: development of data marking systems, Data sequencing and drawing of conclusions.

2. Data Presentation

Miles and Huberman as quoted by (Safrudin et al., 2023) The presentation of qualitative data is in the form of brief descriptions, charts, relationships between *Flowcart* categories and

the like.

The information used in this study came from various sources, namely the official website of the BPBD Yogyakarta agency and directly involved in researching related information; These sources are used to provide actual and accurate information.

- 1) Data was obtained directly through observation activities and interviews with employees of the Yogyakarta Regional Disaster Management Agency (BPBD) at the agency's office
- 2) Data collection time: To guarantee that the information used is accurate, the data can be accessed from 2024 to 2025.
- 3) Data was collected: by recording important information directly through the results of interviews, observations, and documentation in the form of photos of relief goods and activities of BPBD Yogyakarta employees in the field. The documentation provides a comprehensive overview of the aid distribution process and the relevance of the use of the budget in disaster management.

3. Conclusion

The results of the data analysis show that the budget planning of the Yogyakarta Regional Disaster Management Agency (BPBD) as a result of researchers, interviews with BPBD employees of BPBD budget planning has complied with applicable regulations, including the Regulation of the Minister of Home Affairs on Guidelines for the Preparation of Regional Revenue and Expenditure Budgets (APBD). Budget planning for BPBD Yogyakarta has been carried out systematically and in accordance with regulations, but the budget must be more flexible to handle emergency situations in addition to optimizing the allocation of funds.

RESULTS AND DISCUSSION

1. Budget Usage

In order to obtain a clearer and more accurate picture in the implementation, in the use of the budget, the author presents in the form of a general description Based on the results of interviews, observations, and documentation conducted with employees of the Yogyakarta Regional Disaster Management Agency in the field of Emergency logistics and reconstruction rehabilitation, it can be concluded that from the results of observations and interviews with employees of the Yogyakarta Regional Disaster Management Agency who handle and regulating budget expenditure for communities affected by natural disasters is in accordance with the steps in the implementation of the budget distribution process In accordance with the law Number 23 of 2014 concerning Regional Government, autonomous regions have the right and obligation to manage the budget in accordance with the needs of the community, which covers various sectors, including disaster management, especially in distributing logistical assistance during disasters.

a. Planning

Planning is the process of using the budget carried out at the Yogyakarta Regional Disaster Management Agency (BPBD) is an important preparation stage to ensure effectiveness and efficiency in financial management. This process includes the formulation of budget needs, the prioritization of activities, the allocation of resources, as well as the determination of performance indicators and the evaluation of budget use. The Work Plan and Budget (RKA) document is basically a short-term planning that serves as a guide for the implementation of programs and activities. As the budget implementer, BPBD is obliged to prepare an RKA to ensure that the implementation of activities runs in accordance with the available objectives and budgets.

BPBD employees have carried out their duties to prepare assistance for people affected by natural disasters. This is done by creating an annual program, which is then converted into a plan for the implementation of activities. The activity implementation plan (RPK), after the written plan that has been made, is the component that has the most influence on the performance and results of this program. The proper use of the budget will ensure that the implementation of this activity runs well, as revealed by Mr. Restu Dwi Cahyo BPBD Staff in the field of Emergency logistics and reconstruction rehabilitation, On Thursday, April 9, 2025 at 10:14 AM, during an interview conducted by the writer at the BPBD office in Yogyakarta City, revealed that.

Budget planning for the distribution of logistics goods and reconstruction Budget planning is indeed adjusted to usual, disasters that have occurred before. How many years ago it was on average including the month of the month with the potential for events, which is a high disaster.

Based on the results of the interview above, it can be known that in the field of Emergency logistics and reconstruction rehabilitation, there is a budget planning for the distribution of logistics goods and post-disaster reconstruction activities prepared by adjusting the applicable provisions and regulations. Budget needs projections are based on data on disaster events that have occurred in recent years, taking into account the average annual disaster events, including months with high potential risks.

With this approach, it is hoped that budget allocation can be more targeted and responsive to needs in the field. From the results, the author observed from the office of the Yogyakarta Regional Disaster Management Agency (BPBD) the budget utilization document containing information about work units, programs, and activities, budget details, implementation objectives, performance indicators, implementation methods, and implementation stages, including planning, implementation, evaluation, and reporting. According to research conducted by researchers at the Yogyakarta City BPBD counter.

b. Obstacles in Preparing and Setting Budgets

The obstacle in the preparation and determination of the budget is the limited funds available in the APBD (Regional Revenue and Expenditure Budget), so that not all BPBD needs can be accommodated optimally.

To find out how BPBD Yogyakarta employees manage the process of using the budget explained by Mr. Restu Dwi Cahyo Adi Staff (BPBD) in the field of Emergency logistics and reconstruction rehabilitation, on Thursday, April 9, 2025 at 10:24 AM, during an interview conducted by the author at the BPBD office in Yogyakarta, From the government's side, the budget consists of a pure budget and a change budget. Pure budgets are usually prepared one year in advance, and the allocation is detailed on a monthly basis. This monthly planning is adjusted to previous data, especially in the months that have the highest frequency of disasters, such as during the rainy season.

The author collected data through direct observation of BPBD staff for logistics emergencies and reconstruction rehabilitation. This research was carried out during the information mining process, which was then supplemented with interviews to obtain a more comprehensive picture of the obstacles in the preparation and determination of the budget.

1) Obstacles in Preparation

Obstacles in the preparation expressed by the informant Mr. Restu Dwi Cahyo Adi

staff, On Thursday, April 9, 2025 at 10:31 AM, during an interview conducted by the writer at the BPBD office in Yogyakarta City. The obstacles that are present because this disaster is uncertain sometimes we have been projected but it turns out that the disaster is more advanced, which means that our budget will only be available next month, But the disaster occurred earlier than expected. As a result, the available budget cannot be used because it is only allocated in the following month.

2) Budgeting

Budget Determination revealed by the informant Mr. Restu Dwi Cahyo Adi, On Thursday, April 9, 2025 at 10:36 AM, during an interview conducted by the writer at the Yogyakarta City BPBD office, If the budget is not necessary because, the point is that the budget if it is prepared has already been determined, if the budget is distributed in accordance with the BPBD session and the requests of the people affected by the disaster.

Based on the results of the interview above, with Mr. Restu Dwi Cahyo Adi, a staff involved in planning and managing the disaster budget, it was carried out to produce this report. The purpose of this interview is to obtain information about the difficulties associated with budgeting as well as the process of setting budgets for handling natural disasters. One of the main challenges he said was the uncertainty of when a disaster would occur. According to him, when the budget has been planned for a certain month, disasters often occur earlier than anticipated. As a result, the budget cannot be used because it is only available the following month. Thus, rapid response in the field is hampered, especially in an emergency. Mr. Restu Dwi Cahyo Adi, On Thursday, April 9, 2025 at 10:41 WIB, during an interview conducted by the writer at the Yogyakarta City BPBD office, revealed that the budget that had been prepared had actually been determined. The budget is distributed based on the evaluation of the BPBD and the requests of the people affected by the disaster. Therefore, the budget is used according to the real needs on the ground rather than the bureaucratic schedule.

c. Document and report on budget usage

The procedures for using the budget in documenting and reporting BPBD activities are carried out in a systematic and transparent manner, using language that is easy to understand, conveyed clearly, and supported by complete physical data and evidence so that it is easy to understand by all parties in various fields and the public.

Documenting the use of the budget is one of the important aspects in financial management that determines whether or not the goals of the activities carried out by BPBD are achieved. Therefore, officers are required to have the ability to choose and use relevant and varied documentation methods, such as manual recording, digital documentation, periodic reporting, the use of online financial systems, as well as the collection of physical evidence such as receipts, photos of activities, and accountability reports.

Based on the results of the interview, the researcher conducted at the office of the Yogyakarta Regional Disaster Management Agency (BPBD) with the informant, Mr. Restu Dwi Cahyo, on Thursday, April 9, 2025 at 10:42 WIB, during an interview conducted by the author at the Yogyakarta City BPBD office.

“If the BPBD documentation using (SPJ) reporting on budget use already exists, in the government system. SPJ documentation already exists, documentation already exists (PPHP) and (RAB) all have been available as part of a transparent and accountable administrative process.”

Based on the results of the interview above, Mr. Restu Dwi Cahyo Adi showed that documentation related to reporting budget use at BPBD has been implemented in accordance with the requirements. This reporting is made through the Accountability System (SPJ), which is part of an integrated government system.

According to him, all the documents required in the reporting process are available. This includes SPJ documents, activity documentation, Cost Budget Plan (RAB), and responsible party involvement (PPHP). All of these components are essential for a transparent and accountable administrative process.

d. Transparency in the use of the budget is maintained so that it is accountable

Transparency in the use of the Accountable budget is what is carried out by the Regional Disaster Management Agency To ensure good financial governance, the principles of transparency and accountability are the main pillars from planning to budget reporting. The budget is used transparently to ensure accountability in its management process. It is important to ensure that any operation funded by the state budget can be administratively and morally accountable to all parties involved, including the community.

The entire process of using the budget is expected to run efficiently, effectively, and in accordance with regulations with a documentation system.

Transparency in the use of the budget is maintained so that it is accountable, which was revealed by the informant Mr. Restu Dwi Cahyo on Thursday, April 9, 2025 at 10:48 WIB, during an interview conducted by the writer at the BPBD office in Yogyakarta city.

"The transparency of its use can be seen in (SPD) in accordance with government standard accounting that has been reported and accountability already exists and is prepared with complete reporting".

Based on observations and interviews conducted by the author with BPBD Yogyakarta employees in the field of Emergency, Logistics and Reconstruction Rehabilitation, Mr. Restu Dwi Cahyo said in an interview that the transparency of budget use is maintained so that it remains accountable, as shown by the report that is thoroughly prepared in the Letter of Accountability (SPD) in accordance with Government Accounting Standards.

e. Evaluating the Effectiveness of Budget Use After the Program Is Completed

One way to see how the use of the budget in this program is used is to look at the implementation carried out by the BPBD. According to information obtained from interviews conducted by the author with staff in the field of Emergency, Logistics and Rehabilitation and Reconstruction, the evaluation is carried out after the activity or program is completed. Therefore, each BPBD task must include the planning, implementation, closure, and evaluation phases as part of the same cycle. This shows how effectively the budget can be used to achieve the purpose of distributing goods through organized and measurable activities.

Based on the results of the author's interview with the Emergency, Logistics, and Rehabilitation sector, Mr. Restu Dwi Cahyo, on Thursday, April 9, 2025 at 10:51 WIB, during an interview conducted by the author at the Yogyakarta City BPBD office, said that "If the effectiveness evaluation is carried out after the activity is completed, by seeing whether the goods distributed have reached the target and are used by the people affected by the disaster. The purpose of this evaluation is to ensure that the assistance provided is actually used and helps ease the burden on the community, even though it has not completely solved all existing problems."

Research conducted by Rivani (2019) shows that the disaster management funding mechanism in the regions still faces a number of obstacles, such as high dependence on central funds, overlap between agencies, and weak accountability in the use of disaster funds. Meanwhile, Oktavia (2023) highlighted that in the practice of logistics distribution by BPBD in the regions, there are often obstacles in the effectiveness of distribution due to transportation limitations and complex bureaucracy.

This study continues these studies with a focus on the use of the budget by BPBD Yogyakarta in distributing logistics assistance to disaster-affected communities. With a qualitative approach and SWOT analysis as well as *Value for Money*, this study not only evaluates the mechanism of budget use, but also identifies internal and external factors that affect the effectiveness and efficiency of fund management in the context of disaster emergencies at the regional level.

2. Distribution of goods

To obtain a clearer and more accurate picture in implementation, the distribution of goods assistance to communities affected by disasters is very important because in essence, the assistance has a significant impact on the recovery of social and economic conditions of the people affected by the disaster, so the author presents in the form of a general description. Based on the results of interviews, observations, and documentation carried out with employees of the Regional Disaster Management Agency Yogyakarta in the field of Emergency logistics and reconstruction rehabilitation and (TIM JITU) it can be concluded that.

Based on the results of observations and interviews with the BPBD (JITU Team) in aid distribution activities, the process of distributing goods to the community has been carried out in accordance with structured stages, starting from the planning stage, implementation, to the final evaluation to ensure the effectiveness of aid distribution.

a. Identifying the Need for Relief Goods in Disaster-Affected Areas

Based on observations and interviews conducted by the author with the Yogyakarta BPBD in the field of Emergency logistics and rehabilitation of Pegawai reconstruction in the field, Mr. Restu Dwi Cahyo (TIM JITU) went down early when the disaster occurred to carry out emergency handling and initial data collection with the necessary study team. Many affected areas and regions are discussed in this study. Demand from each region determines the need for goods, so that assistance is provided appropriately and in accordance with local needs.

b. Types of aid items most often distributed by BPPD

Based on the results of an interview with Mr. Aris Yulianto in the field (TIM JITU), which he revealed. The assistance provided or distributed by BPBD to victims affected by disasters aims to restore their economic functions and conditions. Before the distribution process is carried out, BPBD usually first distributes tarpaulins as temporary residences. If the victim is evacuated, logistical assistance in the form of food is also provided.

Based on the results of the author's interview with Mr. Aris Yulianto, it can be concluded that to support the recovery of community functions and economies, BPBD identifies the need for assistance in disaster-affected areas by adjusting the type of assistance, such as tarpaulins and food, according to the condition of the victims.

c. Convey information on the availability and distribution of aid goods to the community and related institutions.

BPBD conveyed information regarding the availability and distribution of relief goods to the community and related institutions in the context of distributing goods. In the context

of goods distribution activities, Mr. Restu Dwi Cahyo has carried out planning through the preparation of annual, monthly programs, and Implementation Plans for the distribution of goods. From all the planning documents. As expressed by Mr. Restu Dwi Cahyo in the results of his interview revealed that:

"The system at BPBD does not provide a stock of aid goods, but purchases are made if there is a request from the village or ministry and if the budget is available."

The above was confirmed by Father Aris Yulianto in the field of PK/DARLOK in his interview revealed that:

"BPBD generally provides assistance to individuals, but the mechanism is carried out through a letter of request from the village. After approval from the ministry, BPBD then distributes the assistance."

Based on the interview above, it can be found that there is no stock of relief goods provided by BPBD. On the other hand, if the budget is available, the village or ministry must request the purchase. Assistance is usually provided to individuals through a process that involves an application letter and approval from the ministry.

d. Challenges faced by BPBD in distributing aid goods on target and on time

a) Challenges faced by BPBD in distributing aid goods on target and on time

As expressed by Mr. Aris Yulianto in the field of PK/DARLOK in his interview revealed that:

"The main challenge is actually relatively insignificant, but at the end of the year BPBD sometimes experiences limitations in the distribution of goods for assistance that should be distributed. BPBD also collaborates with the JSR Forum so that assistance is right on target, namely given to victims who are really affected by the disaster. The distribution of aid is carried out no later than one month after the incident, and if the community response and administrative process are fast, the aid can be distributed within two weeks."

b) Innovations that have been carried out by BPBD Yogyakarta

As expressed by Mr. Aris Yulianto in the field of PK/DARLOK in his interview revealed that:

"In the future, we will optimize the information and communication mechanism so that the distribution of assistance to victims affected by the disaster can be carried out immediately. However, the implementation still depends on the location or region, as well as the official request from the village so that BPBD can distribute assistance."

Research conducted by Oktavia (2023) shows that the distribution of logistics assistance by the Makassar City BPBD faces significant obstacles, such as budget limitations and suboptimal coordination between agencies, which cause delays in the distribution of aid to disaster victims. This constraint is in line with the findings of several other studies that reveal the importance of a structured logistics and budget management system in supporting an effective disaster response.

This research continues and expands the study with a focus on the Yogyakarta BPBD, especially in terms of the effectiveness of the use of the budget in the process of distributing goods to disaster-affected communities. This study not only evaluates the aspect of logistics distribution, but also assesses the efficiency and accountability of budget use using SWOT and Value for Money analysis approaches. Thus, this research contributes to strengthening disaster logistics management practices that are transparent and responsive to emergency needs in the region.

Discussion

1. Use of Budgeting

Based on the author's analysis, BPBD employees in the field of Emergency logistics and reconstruction rehabilitation in the use of the budget with the theories that the author intended in Chapter II.

The use of the budget in the distribution of goods for people affected by disasters is focused on supporting the achievement of each indicator of basic competencies. The budget is used for the procurement of logistics goods and, as reflected in the goods distribution apparatus that has been prepared by the Logistics Emergency and Reconstruction Rehabilitation. This preparation is a reference in the implementation of effective and professional distribution of goods, starting from planning, implementation, to evaluation that is carried out regularly and systematically.

The use of the budget in the distribution of goods to the people affected by the disaster, by BPBD Yogyakarta involves the PK/DARLOK field to mandate the provision of media, techniques, and tools that allow the community to participate directly in solving problems related to the impact of disasters.

The results of this research that the author conducted are based on data obtained through observations, interviews and documentation with BPBD Yogyakarta employees in the field of Emergency logistics and reconstruction rehabilitation of related parties, as in the presentation of data, documentation related to reporting the use of the budget at BPBD Yogyakarta has been carried out in accordance with the requirements. This reporting is made through the Accountability System (SPJ), which is part of an integrated government system.

According to him, all the documents required in the reporting process are available. This includes SPJ documents, activity documentation, Cost Budget Plan (RAB), and responsible party involvement (PPHP). All of these components are essential for a transparent and accountable administrative process.

From the results of the presentation of the data above, it can be seen that the implementation of budget allocation can be carried out well in accordance with the regulations of law Number 23 of 2014 concerning Regional Government, and for the process with administration, transparency and accountability.

2. Distribution of Goods

In distributing goods to the affected communities, BPBD in the PK/DARLOK field plays an important role as the first handling of every action of collecting data on goods that are needed in the field. The distribution of these goods helps people affected by disasters and institutions to not only focus on technical or material aspects, but also understand moral values and social responsibility in the distribution of goods. In the implementation of distribution, it can place the process in a broader context—that is, as part of the contribution to the welfare of the community. This includes awareness to act fairly, transparently, and with integrity, as well as assessing that ethical and responsible distribution methods have a deeper meaning than simply meeting logistics targets.

Mr. Budi and Mrs. Emi, as residents affected by the disaster, explained that the assistance distributed was very beneficial for them. The assistance provided by BPBD includes basic necessities, rice, medicines, and wood that are useful for the community. 'The assistance distributed is very on target,' he said

The distribution of goods to disaster-affected communities by BPBD, especially in the field of PK/DARLOK, is an important way for early response, demonstrating a commitment to moral

values and social responsibility and recording needs on the ground. According to the affected residents, assistance such as basic necessities, rice, medicine, and wood has proven to be useful and on target. This process of sharing demonstrates how important justice, transparency, and integrity are, and how they contribute to the well-being of society as a whole.

CONCLUSION

Based on the problems studied related to the Analysis of the Use of the Budget at the Regional Disaster Management Agency (BPBD) in the distribution of goods to people affected by natural disasters in Yogyakarta, the following conclusions were formulated:

- a. The use of the Budget in its inception has been carried out as the process of Budget Use which should be using a regulatory framework such as Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management, In the implementation of the use of the budget which begins with: 1) Budget planning for the distribution of logistics goods and post-disaster reconstruction activities is prepared by adjusting the applicable provisions and regulations. Budget needs projections are based on data on disaster events that have occurred in recent years, taking into account the average annual disaster events, including months with high potential risks. 2) Obstacles in the preparation and determination of budgets related to budget making and the process of determining budgets for handling natural disasters. One of the main challenges is the uncertainty of when a disaster will occur and the determination of the budget is distributed based on the evaluation of the BPBD and the requests of the people affected by the disaster. 3) evaluate the effectiveness of the use of the budget after the program is completed Each BPBD task should include the planning, implementation, closure, and evaluation phases as part of the same cycle. This shows how effective the use of the budget is to achieve the goal of distributing goods through organized and measurable activities.
- b. The distribution of goods by the Regional Disaster Management Agency (BPBD), carried out by the PK/DARLOK field is as follows. 1) Identifying the need for relief goods in disaster-affected areas (PK/DARLOK) to drop early when a disaster occurs to carry out emergency handling and initial data collection with the necessary study teams and requests from each region determine the need for goods, so that assistance is provided appropriately and in accordance with local needs. 2) Identify the need for relief goods in disaster-affected areas, usually assistance is provided to the community through a process involving an application letter and approval from the Ministry of Region. 3) The challenges faced by BPBD in distributing aid goods on target and in real time are relatively insignificant, but at the end of BPBD sometimes experiences limitations in the distribution of goods for assistance that should be distributed. BPBD also collaborates with the JSR Forum so that assistance is on target and BPBD will optimize information and communication mechanisms so that the distribution of aid to victims affected by disasters can be carried out immediately.

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