Transparency and accountability mechanisms for disaster management funds: A case study

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Transparency and accountability mechanisms for disaster management funds: A case study

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Abstract

This research was conducted to analyze the improvement in the transparency and accountability mechanism for the management of drought disaster relief funds in the cultural aspect. This research was conducted in the Yogyakarta Special Region Fast Response Foundation (ACT DIY) which is engaged in the management of disaster aid funds. The research method used was a qualitative method with primary data by interviews, and secondary data in the form of documents obtained through the official website of ACT, social media, and supporting documents directly requested from the source. The data analysis techniques employed were three stages of coding; initial coding, axial coding, and selective coding, and continued by constructing analytical maps, matrix coding queries, and framework matrices. In order to manage, integrate, test, and search for patterns and more detailed relationships, NVivo 11 software was employed for assistance. The results demonstrate that understanding community culture is a complementary value in improving the transparency and accountability of a foundation which can be a new strategy in improving transparency and accountability in similar foundations and especially the Yogyakarta Special Region's ACT. Similar research by extending community culture through different cultural theories can also be an opportunity for future research to improve transparency and accountability in managing disaster relief funds.

Introduction

Indonesia is one of the countries in the world with the highest risk of disasters. This risk is driven by the country's high exposure to various geophysical and hydro-meteorological hazards (Djalante et al., 2017). Quoted on USnews (2018), Indonesia was one of the countries that had the highest casualties due to disasters with a death toll of 3,300 on the earthquake and tsunami in September 2018 compared to the number of deaths due to natural disasters in other countries such as India, Guatemala, Japan, Nigeria, Pakistan, and North Korea.

The drought in Yogyakarta in 2019 was the worst drought disaster to have occurred in Indonesia. Kulonprogo is one of the affected districts in Yogyakarta province. In 2019, the drought lasted a very long time from previous years. Based on National Disaster Management Authority (BNPB) data quoted from Akurat.co (2019) the drought phenomenon resulted in 100,230 residents being exposed to the effects of drought, with details in the Special Region of Yogyakarta totaling 85,000 (24,166 families), Central Java 14,253 (3,984 families), and East Java 977 (287 families). Natural events or more commonly referred to as natural disasters that occurred in a province of Indonesia led some Indonesians to take the initiative to assist the government in disaster management such as providing fundraising, channeling funds by establishing a non-profit organization engaged in the humanitarian sector.
The establishment of this non-profit organization has been regulated by the government in Government Regulation (PERPPU) number 2 of 2017 about the amendment to Law number 17 of 2013 concerning Community Organizations, namely community organizations, hereinafter referred to as mass organizations, are organizations that are established and formed by the community voluntarily based on common aspirations, desires, necessities, interests, activities, and goals to participate in development for the achievement of the objectives of the Republic of Indonesia (NKRI) which are based on Pancasila and the 1945 Constitution of the Republic of Indonesia.

Administrators, both managers and employees of non-profit organizations, are specifically expected to demonstrate honesty and sincerity in managing resources, especially finance, conserving and preserving assets, managing human resources, implementing programs and planning the future of the organization. Stakeholders constantly demanded not to prioritize their private interests but to prioritize organizational interests (Wijayanti, 2016). Therefore, transparency and accountability of public finances are important elements in the creation of good governance (Sumartono & Pasolo, 2019).

Nevertheless, organizational activities to help disaster victims have recently been exploited by certain people for their interest. The large number of cases of embezzlement of disaster funds has made the public concerned, as quoted by Tribun News Batam (2017) in the case of corruption in disaster funds during the Lombok earthquake, the prosecutor's arrested members of the Regional Representative Council (DPRD) regarding school rehabilitation funds after the Lombok earthquake. In addition, quoted from Kumparan News.co (2020) corruption in water supply projects at disaster areas in December 2018, the Corruption Eradication Commission (KPK) conducted a sting operation (OTT) against eight officials in the Ministry of Public Works and Public Housing (PUPR), as well as corruption related to social aid funds for the Covid-19 pandemic, the KPK arrested 6 parties including officials from the Ministry of Social Affairs (Kemensos). It is not impossible that the misuse of this aid occurs in every disaster since the critical points for fraud in disaster funds lie in the management and accountability. Moreover, the costs involved in disaster management require a very high level of transparency.

As a consequence, every responsible organization needs professionalism and transparency in what it manages, as a matter of accountability to donors, the public, and the beneficiaries. Therefore, every non-profit organization is progressively required to be more responsible and to display that they make a difference and provide results. However, non-profit accountability issues are typically more complex than business organizations (Basri, 2010).

Providing protection to the community from the threat of disasters, harmonizing existing laws and regulations, ensuring the implementation of disaster management in a planned, integrated, coordinated and comprehensive manner, respecting local culture, building public and private participation and partnerships, encouraging the spirit of mutual cooperation, solidarity, generosity and creating peace in the life of the community, nation and state are factors in improving the performance of a foundation in disaster management (Suri, 2016).

Respecting local culture which is one of the goals in the disaster management process is also a factor that enabling the accountability and transparency process of an organization, which often fails to appreciate the local culture that results in poor communication with the community and the assistance provided is not well received or even not on target. Observing the above issues, researchers are interested in researching on improving transparency and accountability mechanisms for the management of drought relief funds that occurred in Kulonprogo on the cultural aspect to ascertain that respecting local culture can assist to ease the process of transparency and accountability mechanisms in an organization.

Literature Review

Agency Theory

Agency theory discusses issues that arise in companies due to the separation of owners and
managers and emphasizes diminishing these problems. This theory supports in implementation of governance mechanisms to control agent actions in jointly owned companies (Panda & Leepsa, 2017). Principals and agents in a non-profit organization are different from profit organizations. Principal parties can become more complex, whether it is donors, creditors, or government, and it may develop and lead to stakeholders. Principals delegate their donations to management (administrators) to be operated in accordance with the wishes of the donor or in accordance with the goals of the organization (Callen & Falk, 1993). The characteristic of a non-profit is a good measure of whether the agency relationship is so complex and full of ethical content. Accountability is more visible as a fundamental ethical value compared to other values in explaining and justifying organizational activities through reporting for its stakeholders.

**Theory Symbolic Anthropology**

Geerzt offers an interpretative concept of culture, a semiotic concept, where he perceives culture as a text that needs to be interpreted rather than as a concrete pattern of behavior (Geertz, 2017). Geertz undoubtedly defines culture as a system of meanings and symbols arranged in a sense where individuals define their world, express their feelings and give their judgments. A pattern of meaning that is transmitted historically is manifested in symbolic forms by means of which people communicate, perpetuate and develop their knowledge and attitudes towards life. A collection of symbolic tools for controlling behavior, an extra somatic source of information (Hofstede, 2011).

In conveying a conception, symbols have a very important role. Symbols themselves can be in the form of words, numbers, meaningful body gestures, etc. Similar to a sentence, a symbol can read its meaning immediately, but a symbol does not always stand alone so that its meaning can be read when the symbol appears along with other symbols. As culture is a symbolic system, therefore the cultural process must be read, translated, comprehended, and interpreted (Geertz, 2017).

**Fraud Triangle**

The fraud triangle theory is an idea that scrutinizes the causes of fraud. This idea was first coined by Donald R. Cressey in 1953 introduced in the professional literature at SAS No. 99 which is called the fraud triangle. The fraud triangle explains three factors that are present in every fraud situation, i.e.:
For example, Dorminey et al. (2012) state that control weakness is frequently associated with perceived opportunities to commit fraud because potential offenders may believe that their chances of being caught are little. The rationalization element completes the triangle by providing the means for the fraudster to avoid guilt or self-blame.

**Transparency and Accountability**

**Transparency**

Transparency is constructed based on the free-flow of information. All government processes, institutions, and information need to be accessible to concerned parties and the available information must be sufficient so that it can be understood and monitored (Ismatullah & Kartini, 2018). Transparency becomes very important to perform government functions in implementing the duties of the public, considering that the current government has the authority to make important decisions that affect many lives and the government must provide complete information about what they are doing (Kumalasari & Riharjo, 2016).

It can be concluded that transparency is the principle of openness that allows the public to know and acquire the widest possible access to information. With the existence of openness or the application of transparency, the consequence that will be faced is excessive control from the community. Therefore, there must be a barrier from the openness itself, where the administrators of non-profit organizations must be good at selecting which information needs to be published and which is not essential so that there are clear criteria from the public apparatus regarding what types of information can be given and to whom the information will be given. Prabowo et al. (2018) illustrate how social media users can act in an anti-corruption movement by being active disseminators of information on corruption, and how users could provide a better channel to share information.

**Accountability**

Accountability can be interpreted as an obligation to take account for the success or failure of the implementation of organizational activities to achieve the goals and objectives that have been previously set, initiating accountability which is carried out periodically (Mardiasmo, 2006). According to Silvia et al. (2011) accountability has various dimensions in the organization; the first is honesty and legal accountability related to avoidance of position misuse, the second is process accountability that explains how fast service processes are in response, the third is program accountability which is related to the consideration of whether the stated objectives can be achieved or not, and the fourth is financial accountability, which means the accountability of an institution or organization in spending funds economically, efficiently and effectively.

**Previous Research**

Madjid (2018) in his research states that with the intention of contributions from the community can be more targeted and effective, it is suggested that the government provides a fair mechanism so that contributions from the community are evenly distributed and can be accounted for transparently. The government can provide accurate information on which areas still need assistance and which areas are sufficient, provide transportation facilities to deliver aids from the community, help supervise the distribution of aid from the community and provide other information needed to maintain accountability for the distribution of aid through community social institutions.

Hasanah, (2019) in his research states that in disaster management, financial accountability becomes more complex because of the stages of disaster management, namely pre-disaster, emergency response, and post-disaster, where financial management at each stage is different so that more complex mechanisms are needed.
Research by Falah and Purwanto (2019) in their research states that drought planning remains fragmented according to the main task of the agency that has not been integrated into a single long, medium, and short-term plan. In order to fulfill efforts to predict, monitor, and assess the impact of drought, it is necessary to have a special institution that functions to collect data/information and process them as well as to distribute them to related technical institutions.

The problems raised by researchers are those discussed in previous studies, but not much has been done. In this study, respecting local culture is one of the habitually overlooked objectives of disaster management in developing transparency and accountability, while respecting local culture should be one of the points in improving or building a mechanism for transparency and accountability in the management of disaster relief funds.

**Research Method**

**Research Approach**

This research used a qualitative research approach in order to find out and comprehend the implementation procedures conducted by ACT DIY on the subject of improving the transparency and accountability mechanism for the management of Kulonprogo drought disaster relief funds from a cultural point of view. In order to focus more on understanding the meaning of this qualitative research, the researcher chose a type of qualitative research of case study. A case study is an empirical research that investigates a contemporary phenomenon in a real life context, particularly when the boundaries between the phenomenon and the context are indistinct (Woodside, 2010).

**Research Design**

The research design (research approach) is a research plan and procedure that includes broad assumptions to detailed methods in data collection and analysis, in qualitative research the main instrument is the researcher. Hence, in concluding the answer to the research problem, a software approach from a computer is required, this device will later be used to assist the researcher in performing an analysis (Creswell et al., 2014). The software mentioned by the researchers is NVivo 11 software. NVivo 11 software is a Qualitative Data Analysis (QDA) software produced by QSR International. NVivo 11 software is a Qualitative Data Analysis (QDA) software produced by QSR International. NVivo 11 software is designed with various core feature sets and is used to work on qualitative research projects with text-based sources. The research was carried out through several stages starting from determining and discussing topics, determining the formulation of the problem of collection and literature review, data collection, data analysis, and conclusion drawing.

**Types of Data**

The types of data used in this study are primary data and secondary data. Primary data is data obtained by field surveys by means of all original data collection methods in the form of interview guides, interview guides made by searching for references to previous research and previous interview questions that have been agreed upon by ACT DIY. The interview guide is used to answer the problems that existed in this study. On the other hand, secondary data is data that has been collected by data collection agencies and published to the data user community (Kuncoro, 2013).

The primary data in this study obtained directly from the DIY branch of the ACT office to scrutinize and interview the head of the ACT DIY branch, the head of the program division, the program division administrator, the head of the CRO division, the marketing and communication staff, the DER (Disaster Emergency Response) team leader, volunteers, and 2 residents of Kulonprogo. The secondary data in this study are documentation obtained through ACT's official website, ACT DIY's social media and can be requested directly from the source.
Data Source
The main data sources in this study originated from words and actions, written sources, and the rest were additional data such as available statistical data. Words and actions are data derived from documented and recorded individuals. Written sources are data derived from official and unofficial documents such as books, magazines, archives, regulations, etc. (Baswori & Suwandi, 2008).

Data Analysis Technique
In this research analysis technique, NVivo is considered to be able to collect, classify or map data. The process of data processing has several stages, one of them is coding. Bazeley and Jackson (2013) define coding as an abstract representation of an object or phenomenon, or how to identify a theme in a text by using three types of coding, namely initial coding, which means initial coding to express any theoretical possibilities that can be seen in the data. Axial coding is the stage of connecting categories with subcategories of axial coding to determine the properties and dimensions of a category. The selective coding process selects one category to become the core category. After the coding process is complete, the researcher sketches ideas or what is often called the analytical map and then creates a matrix coding query to support data analysis explanations and finally creates a matrix framework for data presentation.

Data Validity
In Creswell et al. (2014) qualitative research pursues to "understand" the deep structure of knowledge that comes from examining participants personally, spending countless time in the field, and digging up information to get a detailed meaning. In this study, checking the validity of the data will be conducted by using observational persistence, understanding the documents that have been researched, triangulating the data, and finally member checking.

Results and Discussion
Cultural Aspects of Kulonprogo In the Process of Drought Aids Distribution to Improve Transparency and Accountability Mechanisms
The people of Kulonprogo tend to obey the rules of people who are considered important and trusted in their village, they habitually ask particular important persons in their village. Currently, the people in Kulonprogo are more open to anything related to them, for example, the provision of drought aid. They do not want to accept aid if there is a tendency of personal interest in it. In this study, researchers have analyzed the relationship between understanding cultural symbols in all disaster management processes which have a profound impact on the smoothness of disaster management activities. The coding that produces analytical maps on NVivo 11 Figure 1 is a map that illustrates the results of the analysis of the transparency and accountability mechanism of the management on drought disaster relief funds and their relationship with cultural symbols.

In the disaster management process in Figure 1, the aid provider needs to understand the behavior and mindset patterns of a community. Currently, the cultural character of the Kulonprogo residents has to be more open to anything related to them, either it is regional cooperation or cooperation in distributing aid. Foundations are more demanded to be more transparent with what they do because they cannot accept any assistance without any regulation from the local urban village so that the foundation must have a legal document as a disaster management procedure to be well received by the community. Drought prevention is carried out almost every day. Unquestionably it needs to build a good interaction with local communities. The following is an analysis table of symbols applicable in Kulonprogo which are used in implementing disaster relief management mechanisms.
Figure 1. Analytical Map
Table 1. Matrix Coding Query Correlation

| Language          | Nod Head | Hand Movements | Figurative Language | Use of the Horn | Sitting Order |
|-------------------|----------|----------------|---------------------|-----------------|--------------|
| Carry out a return assessment of communities affected by drought | 2        | 0              | 0                   | 0               | 0            |
| Building interaction with communities and similar assistance | 2        | 0              | 0                   | 0               | 0            |
| Disaster mitigation | 0        | 0              | 0                   | 0               | 1            |
| Dropping clean water | 1        | 1              | 1                   | 2               | 0            |
| Post disaster (Well Waqf) | 0        | 0              | 0                   | 0               | 0            |
| Coordinating with local communities | 1        | 0              | 0                   | 0               | 0            |

Source: NVivo 11 Plus

On the other hand, ACT DIY is required to be able to understand the cultural symbols that have been agreed upon by the locals, including the rules of the language used, body gestures such as head nodding, hand movements, figurative language usage, and sitting order; all have their meaning established by the locals that we must understand. Sometimes their figurative language like “Wong Ora Jowo” which means “not Javanese”, is a subtle insinuation from the locals when we don’t behave like them. Usually, the satire language will appear even though we are Javanese. This is supported by the Kulonprogo community, Mr. Parwidi

“Yes, in rural areas, generally if the young ones respect the older one, for example, when they talk or drive, they are looking down or just passing by when driving, they do not say hello or honk, we say "Wong Ora Jowo" even though they are Javanese but we satirize those who do not say hello as they are not Javanese”.

Displaying behavior such as honking to road users, familiar or even unfamiliar ones, indicates that we respect them in order to smoothen the disaster management process in that place. Understanding the language is performed during the assessment, building interactions with local residents, handing over clean water or other assistance activities as well as coordinating in the field in order to build closeness to the Kulonprogo community which will commonly give hands if there are obstacles in the field. In addition to the formation of a good transparency and accountability mechanism by respecting local culture, it is also one of the goals in the drought disaster management process to facilitate the accountability and transparency process of a foundation.

Transparency and Accountability Mechanisms for Drought Disaster Relief Funds

In implementing disaster relief fund management, the government has regulated it in government regulation number 22 of 2008 concerning disaster aid funding and management that the regulation of funding and administration include: Source of disaster management funds, the use of disaster management funds, Disaster aid administration as well as monitoring, reporting, and accountability for funding and management of disaster relief.

ACT is a humanitarian foundation that was legally established through the certifying of the South Tangerang City Social, Manpower and Transmigration Office, the Ministry of Law and Human Rights, and the Indonesian Ministry of Social Affairs which automatically forms government regulations a reference in conducting all related activities with disaster management activities. As for the planning carried out by the Yogyakarta Special Region's ACT in disaster management by seeking information on natural conditions from the BMKG (Meteorology, Climatology and Geophysics Agency). As said by the head of the CRO division, Mr. Zainul M.

“For the drought, we use the data from the situation and natural conditions issued by the
BMKG, we also collaborated with the BMKG last month for the drought, we used the BMKG estimation there, so all the donations collected for the drought were close to the BMKG estimation, so from there we made it to the implementation of the target so that everything can be done”.

The next step is coordination with the Regional Disaster Management Agency (BPBD), Regency and District Governments, BPBD or commonly referred to as regional disaster management agencies are the supervisory bodies of the government, although it is not the ministries that are responsible for supervising and directing disaster management at the regional level. As said by the head of the DER team, Ahmad Fuad.

“From the beginning, before there was a drought, we have taken secondary data of the secondary assessment from the BPBD. After that, we looked at the implementation of previous years, which areas were the worst affected by drought to the mild ones, so we identify the plots on how to mitigate it”.

The next step is analyzing drought data, in the previous period this analysis was used to predict where the assistance would be given and to make it easier to find information. As said by the head of the program division, Mr. Kharis Perdana.

“So, the aid data that we used in the previous year are re-used as a description or reference for the location of the disaster”.

Furthermore, carrying out a reassessment with the community. It means that it is worthwhile to ensure in more depth when ACT has received information regarding locations affected by drought so that the received information is also accurate and in this process, the locals of Kulonprogo are more selective in receiving assistance from certain organizations due to their open behavior patterns so that they do not want to accept assistance carelessly. When receiving ads, they also ask for proof of a water distribution certificate signed by the head of the RT (Neighborhood) and RW (Hamlet).

Building interactions with the community and providing similar assistance is where a cultural symbol in the form of language regularly used by ACT. Building this interaction is useful to be more selective in choosing who is responsible for directing assistance to residents because they will not receive assistance properly if the person delivering aids is not someone who is considered important and respected in their village. In addition, building interactions with donators of similar assistance is also carried out so that there is no sense of competing each other between similar foundations and making rivals which is indeed irrelevant when we assist in the same place and same people. Moreover, building communication with the community makes it easier to cooperate and help each other when the unexpected happens during the implementation in the future. The final step is the formulation of the program which is also a measure of accountability in disaster relief management. The formulation of a drought disaster management program is performed prior to a disaster to be listed based on the necessity for assistance in each region.

**Funds Raising Mechanism**

After the drought disaster management plan has been accomplished, the ACT implements a mechanism to collect public funds, this activity is led by the ACT DIY itself through the donation box. This method is most frequently used and directs education to the community. Generally, this activity is in the form of humanitarian action in public places and undertake donations directly. Then, providing disaster-related information and information related to donations through social media. This statement is supported by the words of Mr. Nasrudin as part of the marketing and communication division.

“... We also educate the public directly, for example, we take actions at the CFD on Sunday
morning. Hopefully, the crowds passing by will be moved directly to help that their folks need water, indeed it is urgent”.

The fundraising activity is complete, the foundation normally delivers the collected funds directly to the center and does not allow the donation money to be stored for some time. After which they make or prepare a drought disaster relief budget, commonly the donors requested where the aids they have given to be allocated and the ACT creates a budget to be submitted to the center based on the donor's request.

**Drought Disaster Management Program Implementation Mechanism**

The mechanism for implementing a disaster management program is a series of activities in the stages of disaster management starting from the mitigation stage (before the disaster), emergency response (when a disaster occurs), and post-disaster (after a disaster occurs). This stage is by the regulations of the National Disaster Management Agency in disaster management. In general, the processes carried out by ACT are based on regulations but are modified according to the needs when a disaster occurs. In the process of implementing this countermeasure, ACT DIY was directly involved and make direct involvement with residents, they have to blend with the locals, it is necessary to understand their language, understand their customs in which sometimes misunderstanding occurs because of misinterpretation.

**Disaster Management Supervision**

The supervision stage is the last stage of the disaster relief management process according to government regulation No. 22 of 2008, in this case, the ACT DIY has a form of supervision by directly participating in the distributions. This effort is a form of direct supervision since the odds for fraud may occur in the field because this process involves not only internal parties but also external parties such as the surrounding community.

Afterward, conducting the next stage evaluation to find out the progress that has been made, finding solutions to problems that often occur in the field, and making evaluation materials to be better in future implementation. Coordinating with the local community is also carried out to ensure that the aids provided arrived well to the people in need. So that it is more to anticipate if there are distribution errors and to minimize fraud that may occur.

As a final point, the auditors' examination of this process is carried out once a year together with the results of the financial reports of ACT in all branches which will be published to the public through the official website of ACT. As said by the head of the ACT DIY branch, “We have auditors to supervise our finances and activities have all been collected to the center every year, then the audit results will be published in the ACT website for the public to see”. The form of reporting carried out by ACT DIY is usually in the form of GAR (general activity report), GER (general expense report), problem reports, assignment letters, and donor accountability sheets. Meanwhile, the central ACT report to the public is to issue reports on financial activities that have previously been examined by the auditor team.

**Constraints Faced by ACT DIY**

In performing the process of managing transparent and accountable disaster relief funds, there must be different obstacles for each foundation, in this case, the ACT DIY has inadequacies caused by constraints, namely the long period of implementation which results in delays in reporting the implementation program to the center, shortage of human resources in the field and lack of volunteers who understand the armada resulting in the limited schedule for distributing clean water assistance is also an obstacle resulting in a lack of volunteers who understand the armada and old armada will also have an impact on repeatedly problematic armada.
Conclusion

From this discussion, the researchers concluded that focused on improving the transparency and accountability mechanism for the management of relief funds on cultural aspects starting from the collection, management, reporting, and monitoring stages which were carried out based on regulations issued by the government regarding disaster management funding and management through BPBD (Disaster Management Agency). Disaster management was also carried out directly by a team trusted by ACT to protect against fraudulent acts that might occur in the field. ACT also coordinated with BPBD as the person in charge in each region as well as supervisors for organizations that take part in the disaster management process.

During the disaster management process, the ACT team built good interactions and appreciated the culture of the local community through cultural symbols that they believed in. Thus, the community or the locals also played an active role in helping the response team in distributing this drought aids as well as understanding the pattern of the cultural system that existed in Kulonprogo. In receiving the assistance they must be open to what had been done and contributed in the village, they demanded that aid organizers made a report on the distribution of legal aid that was known to the local RT or RW by a wet stamp. Those measures improved the transparency and accountability of a foundation.

Drought management reports made by ACT in the form of activity reports published on the ACT social media in the form of posters containing information on the amount of aid, beneficiaries, and a list of donors were also published for the general public. After that, the overall activity report, funding was reported in the financial statements that had been audited by the audit team after which it was published on the official website of ACT.

There were also several obstacles in managing this drought disaster relief fund, especially during the response process, one of which was the lack of skilled human resources which made the accountability of a foundation diminished because one of the measuring tools for accountability was adequate human resources. The lack of human resources, both in terms of numbers and capabilities, resulted in other obstacles occurring, such as longer implementation time, and unable to repair troubled armada in the field. However, it did not make ACT neglect its responsibility as the administrators of disaster management with their utmost efforts, they had been providing their best for the trust of the community and donors.

The results of this research can be a new strategy in improving transparency and accountability in similar foundations and particular ACT Special Region of Yogyakarta branch. Similar research by deepening community culture through different cultural theories or comparing transparency with other factors that can increase the transparency and accountability of a foundation can also be an opportunity for forthcoming research to improve transparency and accountability in managing disaster relief funds.

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