Asian Journal of Management Analytics (AJMA)
Vol. 5, No. 3 2026: 543-552

Governance Analysis: Accountability and Transparency in Mount Lewotobi Disaster Management

Afifah Fauzah Lathifah[1*], Markus A.K.B Hallan[2], Filipus Argentano Guntur Suryaputra[3]
Universitas Nusa Cendana
Corresponding Author: Afifah Fauzah Lathifah afifahlk19@gmail.com

A R T I C L E I N F O

Keywords: Governance Analysis, Accountability, Transparency, Disaster Management, Stewardship Theory

Received : 16, March
Revised : 18, May
Accepted: 20, July

A B S T R A C T

This study analyzes the governance of Unforeseen Expenditures (BTT) during the Mount Lewotobi eruption in East Flores Regency. Employing a qualitative case study with stewardship theory, data were gathered through documentary analysis and semi-structured interviews with regional disaster agency (BPBD) and village officials. The findings reveal a governance paradox: internal administrative accountability is rigorously enforced through an eleven-tier document verification system, yet public transparency is heavily constrained. Financial data in the digital system (SIPD) is highly aggregated, while field-level information depends on manual ledgers and village loudspeakers, causing severe information asymmetry for independent evacuees. This research implies a critical need to transition emergency financial reporting toward open, interactive digital transparency.

DOI prefik: https://doi.org/10.55927/ajma.v5i3.16640
ISSN-E: 2963-4547
https://journal.formosapublisher.org/index.php/ajma

INTRODUCTION

Disaster management in public sector accounting requires a delicate balance between swift financial execution and absolute regulatory compliance. In Indonesia, the primary fiscal instrument allocated for regional emergencies is Unforeseen Expenditures (Belanja Tidak Terduga – BTT). Nominally, BTT grants regional governments the flexibility to bypass standard, time-consuming procurement and budgetary processes to safeguard human lives. However, this inherent flexibility frequently exposes regional administrations to heightened accountability risks, potential misallocations, and operational bottlenecks. The catastrophic volcanic eruption of Mount Lewotobi in East Flores Regency presents a critical phenomenon where the local government had to navigate these conflicting structural demands under severe temporal pressure.

From the perspective of public administration, the traditional bureaucratic response to emergency financing tends to lean heavily toward defensive, compliance-driven mechanisms. Stewardship theory, conversely, posits that public officials are not merely self-interested actors but are naturally inclined to behave as responsible stewards of societal resources. As stewards, their psychological and ethical framework drives them to act with integrity, alignment with the public interest, and a commitment to the welfare of disaster survivors. However, when these stewards operate within highly centralized and rigid institutional frameworks, a friction point inevitably emerges between the formal parameters of internal control and the dynamic informational needs of the grassroots community.

Previous literature on disaster accounting has extensively examined the efficiency of fund utilization and the structural design of emergency budgets. Yet, there remains a significant knowledge gap concerning the horizontal and vertical information flows that connect high-level fiscal authorities to field-level delivery units and the ultimate beneficiaries. This study addresses this gap by capturing a unique, localized niche sample: the interplay between the Regional Disaster Management Agency (Badan Penanggulangan Bencana Daerah – BPBD) of East Flores Regency and the frontline village administrations of Konga and Boru during an active volcanic crisis. By examining this specific configuration, this paper enriches stewardship theory by demonstrating how rigorous internal accountability can inadvertently co-exist with systemic external information gaps.

Based on this structural backdrop, this research aims to evaluate the governance of emergency response funding for the Mount Lewotobi disaster by deeply analyzing the balance between internal administrative accountability and external public transparency. Specifically, this study seeks to map the sequence of documentary verification procedures implemented by BPBD East Flores, explore the mechanisms used to disseminate financial and logistics data to grassroots affected communities, and identify the systemic structural barriers that generate information asymmetry between internal government stewards and vulnerable independent evacuees.

LITERATURE REVIEW

Stewardship Theory

Stewardship theory, originally conceptualized by Donaldson and Davis (1991), serves as the primary theoretical baseline for this evaluation. In contrast to agency theory, which views organizational actors as self-interested, opportunistic, and utility-maximizing agents, stewardship theory posits a more humanistic and collective psychological model. It assumes that public managers, when properly socialized within governance frameworks, act as responsible stewards of the resources entrusted to them. The steward's motivational structure is non-economic; it is heavily driven by intrinsic rewards, such as the desire for high performance, organizational achievement, professional integrity, and the realization of public welfare. Consequently, stewards naturally seek to align their personal behaviors with the long-term strategic goals and moral objectives of the principal—which, in the context of public sector penanggulangan bencana, represents the general public and vulnerable disaster survivors.

In emergency financial management, particularly during the volcanic crisis of Mount Lewotobi, the stewardship framework manifests in the intense commitment of public officials to expedite emergency funding through Unforeseen Expenditures (*Belanja Tidak Terduga* – BTT). The local government apparatus does not operate out of self-interest but is driven by a profound moral obligation to preserve human lives and secure basic logistics. However, structural constraints often impede these stewards. While their intrinsic psychological orientation propels them toward immediate operational responsiveness, the rigid accountability instruments imposed by regional financial regulations create an institutional friction. This study utilizes stewardship theory to critically evaluate how these officials balance the stringent legal parameters of internal administrative control with the dynamic, real-time demands for transparency and open information at the grassroots village level.

Qualitative Mind Map

As this study is strictly qualitative, a directional mind map is developed rather than a traditional quantitative conceptual framework. This visualization maps the conceptual progression of the research; tracing how institutional triggers culminate in the transparency paradox and information asymmetry within the disaster governance ecosystem.

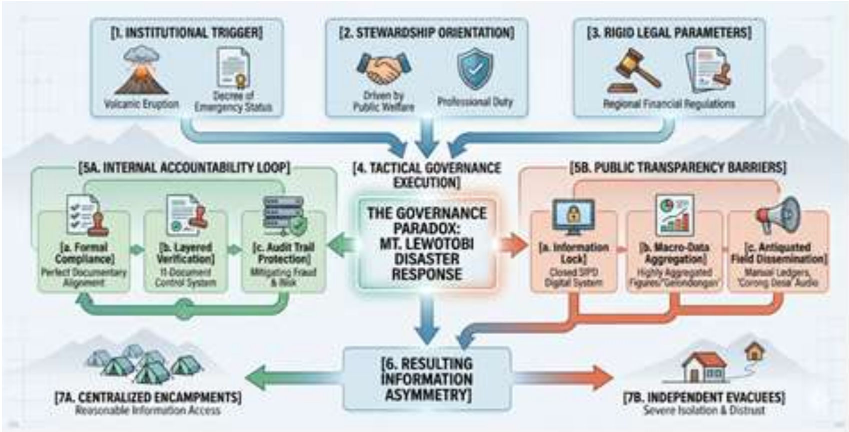

Figure 1. Qualitative Mind Map of Emergency Funding Governance

METHODOLOGY

This study employs a qualitative descriptive approach with a case study design to provide an in-depth evaluation of emergency funding governance. The qualitative method was selected to capture the nuanced operational realities, behavioral compliance, and institutional challenges during an active crisis that quantitative metrics cannot fully reflect. The research locus is situated within East Flores Regency, East Nusa Tenggara, Indonesia, specifically focusing on the management of Unforeseen Expenditures (Belanja Tidak Terduga – BTT) allocated for the Mount Lewotobi volcanic eruption emergency response.

Data collection was conducted through a structural triangulation strategy, combining semi-structured interviews, direct field observations, and extensive documentary analyses. Primary data were gathered through comprehensive interviews with key actors within the local governance ecosystem, who act as organizational stewards. The informant selection includes internal financial and operational authorities at the Regional Disaster Management Agency (Badan Penanggulangan Bencana Daerah – BPBD) of East Flores Regency—specifically the Head of BPBD, the Treasurer, the Kasubag Keuangan, and the Head of Emergency and Logistics. To evaluate vertical governance and delivery, interviews were also conducted with grassroots leaders, including the Head of Finance from the Regional Financial Management Agency (BKAD) and the Village Chiefs (Kepala Desa) of Konga and Boru. Secondary data comprises official regulatory frameworks, localized disaster decrees, emergency budgetary plans (RKB), and the eleven core verification instruments required for fund disbursement.

Data analysis follows the interactive model framework consisting of data reduction, data display, and conclusion drawing. The analytical lens is firmly grounded in stewardship theory, evaluating whether the administrative hurdles and communication methods utilized by regional and village authorities satisfy the dual public sector mandates of formal accountability and community-level transparency. To ensure empirical trustworthiness, data validation was achieved through persistent observation and source triangulation, cross-referencing high-level governmental financial records with field-level logistics registries and village communication ledgers.

RESEARCH RESULT

The empirical findings of this qualitative case study reveal a highly structural and structured internal control mechanism within the Regional Disaster Management Agency (*Badan Penanggulangan Bencana Daerah* – BPBD) of East Flores Regency. In managing the Unforeseen Expenditures (*Belanja Tidak Terduga* – BTT) for the Mount Lewotobi volcanic eruption emergency response, the administration did not operate with loose fiscal oversight. Instead, the organizational stewards implemented a rigid, eleven-tier documentary verification system to ensure absolute compliance with regional financial regulations and to construct a flawless audit trail.

To demonstrate formal internal accountability compliance, the local government systematically executed an uninterrupted sequence of eleven core administrative documents before, during, and after the disbursement of emergency funds. These steps are summarized in Table 1 below.

Table 1. These Steps re Summarized

NO	Verification Document Name	Administrative Authority / Source	Functional Role in Audit Trail
1	Disaster Emergency Decree (SK Status Tanggap Darurat)	Regent of East Flores (Bupati)	Establishes the official legal baseline activating emergency fiscal authority.
2	Budget Execution Plan (Rencana Kebutuhan Belanja – RKB)	BPBD Operational Units	Outlines the line-item cost estimations for logistics and field evacuation tasks.
3	Official Request for BTT Budget Placement	BPBD Secretariat	Formal inter-agency transmittal requesting fund allocation from regional treasury.
4	Regional Financial Provision Decree (SP2D BTT)	Regional Financial Management Agency (BKAD)	Legal instrument authorizing the transfer of funds to the BPBD emergency account.
5	Procurement Order and Contract Agreements	BPBD Commitment-Making Officer (PPK)	Legally binds third-party vendors for logistical supplies, food rations, and tents.
6	Logistics Verification Ledger	Field Distribution Officers	Records real-time inventory incoming into the

			central evacuation warehouses.
7	Official Handover Receipt (Berita Acara Serah Terima – BAST)	Vendor & BPBD Inspection Committee	Certifies that the physical goods delivered match the procurement quality and quantity.
8	Expense Accountability Statement (SPTB)	Head of BPBD	A formal declaration certifying absolute legal liability for all disbursed funds.
9	Payment Order (Surat Perintah Membayar – SPM)	BPBD Internal Verifier	Internal clearance signaling that documentation is structurally sound for payment.
10	Fund Transfer Cash Receipt	BPBD Treasurer	Digital and physical banking receipts validating direct cash transfers to vendors.
11	Post-Crisis Accountability Report (SPJ Fungsional BTT)	BPBD Financial Unit	Final aggregated dossier submitted to regional auditors for post-disaster evaluation.

DISCUSSION

The empirical results of this study unveil a striking tactical governance paradox within the emergency response framework of East Flores Regency. Evaluated through the conceptual lens of stewardship theory, the eleven-layer verification firewall documented in the results section demonstrates that public officials successfully operated as highly disciplined, low-risk financial stewards. However, this internal administrative success did not translate into external transparency at the grassroots level. While formal accountability achieved a perfect compliance loop, public information delivery suffered a critical breakdown, creating a systemic information asymmetry between the institutional stewards and the disaster survivors.

This paradox is rooted in the technological and structural barriers governing regional financial systems. In Indonesia, local government expenditures are synchronized via the centralized Digital Local Government Information System (*Sistem Informasi Pemerintahan Daerah* – SIPD). During the Mount Lewotobi active volcanic crisis, the financial data uploaded into SIPD was locked from public view and heavily aggregated into macro-figures (*dana gelondongan*). For instance, an allocation of billions of rupiah would appear merely as a single line item for "Disaster Logistics." Because the digital database does not provide real-time, decentralized, or itemized breakdowns of expenditures, external stakeholders and independent civilian observers are effectively blinded from the micro-level allocation of funds. This structural configuration creates an institutional "black box," where internal compliance is high but public visibility is low.

Consequently, because digital channels failed to provide transparent public access, field-level authorities had to rely on highly antiquated and manual communication methods to disseminate information to the affected villages. Field observations and interviews in Konga and Boru villages revealed that logistics registries were tracked via manual ledgers, and operational updates were delivered physically through village loudspeakers (*corong desa*) or manual announcement boards. While these methods are moderately effective for centralized encampments where evacuees are physically grouped together under direct government supervision, they proved catastrophically inadequate for independent evacuees (*pengungsi mandiri*).

This operational friction generated a severe state of systemic information asymmetry. Evacuees residing in centralized government camps maintained reasonable proximity to logistics hubs and oral announcements, thereby expressing a higher level of trust in the government's stewardship. Conversely, independent evacuees who sought shelter in remote family homes or independent fields were completely isolated from the *corong desa* announcements and manual ledgers. This lack of access forced independent evacuees to rely on speculative hearsay, leading to a pervasive sense of institutional distrust and the perception that aid distribution was being executed unfairly.

From the perspective of stewardship theory, this finding enriches the literature by demonstrating that a steward's high internal accountability does not automatically guarantee optimal public utility if the structural channels of external transparency are broken. The governance of emergency funding must transition away from defensive, compliance-only documentation and embrace open, interactive digital financial reporting to prevent the marginalization of vulnerable independent survivors during humanitarian crises.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that the management of Unforeseen Expenditures (*Belanja Tidak Terduga* – BTT) during the Mount Lewotobi volcanic eruption emergency response in East Flores Regency exhibits a distinct *tactical governance paradox*. Evaluated through stewardship theory, the regional government apparatus successfully fulfilled its role as responsible internal financial stewards. This is strictly evidenced by the implementation of a rigorous, eleven-layer documentary verification system that ensured 100% formal accountability, generated a flawless audit trail, and effectively mitigated the risks of financial fraud under intense temporal pressure.

However, this internal administrative perfection failed to establish external public transparency. The centralization and heavy aggregation of emergency spending data within the digital local government information system (SIPD) locked financial micro-details from public view, rendering the digital channel ineffective for transparency. Consequently, field-level delivery units had to rely on manual ledgers and village loudspeakers (*corong desa*) to disseminate logistics and operational updates. While these manual methods adequately served centralized government encampments, they generated a severe state of **systemic information asymmetry** for independent evacuees (*pengungsi mandiri*). Isolated from the verbal announcements and manual ledgers, independent evacuees suffered from severe information poverty, which ultimately led to heightened institutional distrust and the perception of inequitable aid distribution.

Based on these empirical insights, the following strategic recommendations are proposed to enhance disaster funding governance:

1. For Regional Financial Authorities (BPBD & BKAD East Flores): There is an urgent need to transition from a purely defensive, compliance-driven documentation mindset toward an open digital governance framework. The local government should design and implement an interactive, public-facing emergency financial dashboard that bypasses the aggregation limits of SIPD, allowing real-time, itemized micro-data regarding disaster logistics to be accessed openly by civilian observers.
2. For Village Administrations (Konga and Boru): Frontline local authorities must modernize their field-level dissemination mechanisms. Instead of relying solely on centralized verbal announcements, village offices should establish integrated digital contact networks (such as dedicated mobile application broadcast groups) to ensure that critical logistics and financial updates reach independent evacuees dynamically, thereby eliminating field-level information asymmetry and rebuilding community trust.
3. For Future Academic Research: Future qualitative and quantitative inquiries should expand the theoretical boundaries of stewardship theory by investigating how the integration of localized block-grant systems and civic technology applications can reconcile the friction between strict state-level accountability standards and grassroots horizontal transparency during humanitarian crises.

ADVANCED RESEARCH

While this study provides critical, deep insights into the disaster governance paradox and field-level information asymmetry during the Mount Lewotobi volcanic eruption crisis, it is bound by specific empirical boundaries that open up vital opportunities for further investigation.

First, the empirical scope of this research is strictly qualitative and localized, focusing intensively on the specific administrative dynamics within East Flores Regency and two heavily affected frontline delivery points (Konga and Boru villages). Consequently, while the findings offer deep analytical transferability regarding public sector stewardship under temporal pressure, they cannot be generalized statistically to all regional disaster response frameworks across Indonesia. Future studies should employ quantitative or mixed-methods approaches, utilizing large-scale structural equation modeling (SEM) to statistically test the correlation between strict internal control metrics, levels of digital financial transparency, and public trust across multiple disaster-prone regencies.

Second, this research primary concentrated on the operational frictions and institutional boundaries of the centralized local government digital application (SIPD) as the core barrier to transparency. Future investigations should broaden this focus by evaluating the integration of civic technology, block-grant decentralized funding models, and open-source spatial data tools. Examining how these emerging decentralized digital platforms can reconcile the structural conflict between rigid central audit requirements and real-time community information needs will significantly enrich the evolution of disaster accounting literature.

ACKNOWLEDGMENT

While this study provides critical, deep insights into the disaster governance paradox and field-level information asymmetry during the Mount Lewotobi volcanic eruption crisis, it is bound by specific empirical boundaries that open up vital opportunities for further investigation.

First, the empirical scope of this research is strictly qualitative and localized, focusing intensively on the specific administrative dynamics within East Flores Regency and two heavily affected frontline delivery points (Konga and Boru villages). Consequently, while the findings offer deep analytical transferability regarding public sector stewardship under temporal pressure, they cannot be generalized statistically to all regional disaster response frameworks across Indonesia. Future studies should employ quantitative or mixed-methods approaches, utilizing large-scale structural equation modeling (SEM) to statistically test the correlation between strict internal control metrics, levels of digital financial transparency, and public trust across multiple disaster-prone regencies.

Second, this research primary concentrated on the operational frictions and institutional boundaries of the centralized local government digital application (SIPD) as the core barrier to transparency. Future investigations should broaden this focus by evaluating the integration of civic technology, block-grant decentralized funding models, and open-source spatial data tools. Examining how these emerging decentralized digital platforms can reconcile the structural conflict between rigid central audit requirements and real-time community information needs will significantly enrich the evolution of disaster accounting literature.

REFERENCES

Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. European Law Journal, 13(4), 447–468. https://doi.org/10.1111/j.1468-0386.2007.00378.x.

Chrisman, J. J., Chua, J. H., Kellermanns, F. W., & Chang, E. P. (2007). Are economic, management, and family business theories applicable to all small firms? Entrepreneurship Theory and Practice, 31(5), 775–782. https://doi.org/10.1111/j.1540-6520.2007.00196.x.

Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. Academy of Management Review, 22(1), 20–47. https://doi.org/10.5465/amr.1997.9707180258.

Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. Australian Journal of Management, 16(1), 49–64. https://doi.org/10.1177/031289629101600103.

Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). Qualitative data analysis: A methods sourcebook (3rd ed.). SAGE Publications.

Schoorman, F. D., Mayer, R. C., & Davis, J. H. (2007). An integrative model of organizational trust: Past, present, and future. Academy of Management Review, 32(2), 344–354. https://doi.org/10.5465/amr.2007.24348410.

Van Slyke, D. M. (2007). Agents or stewards? Using theory to understand the government-nonprofit contracting relationship. Journal of Public Administration Research and Theory, 17(2), 157–187. https://doi.org/10.1093/jopart/mul012.

Yin, R. K. (2018). Case study research and applications: Design and methods (6th ed.). SAGE Publications.