

Accountability: Non-Government Organization Funding Governance in Disaster Areas

Adi Darmawan Ervanto¹

1adi.vanto1@gmail.com

¹ Universitas Trunojoyo Madura

Abstract: The purpose of this study is to explore the institutional concept in managing accountability for funding sources of Non-Government Organizations (NGOs) in the realm of disaster. This research method uses a qualitative case study approach. The results of this study indicate the existence of financial performance that can be accounted for by public administration. Funding governance comes from government grants, private social assistance, and donors from the general public which are managed effectively and efficiently. The Palang Merah Indonesia financial reports are also audited as an independent accountant to the public. The findings of this study support the institutional concept of a third sector organization which includes synergies between the government, the private sector, and society in general.

Keywords: Institutional, Accountability, NGO, Financial Performance

Introduction

The disasters that occurred in Indonesia, especially the earthquake and tsunami, became a *trending* topic among the wider community. Indonesia's earth structure is located in the Pacific Ring of Fire. The tsunami disaster such as in Aceh in 2004 was caused by sea waves generated by underwater geological processes in the form of volcanic eruptions, earthquakes, landslides, and the fall of meteors at sea (Surmayadi, 2012). According to Putranto (2006), Indonesia has 21 areas that are prone to or have the potential for high-scale tsunamis, one of which is located in the southern coastal area of Java. In 2010, the active volcano Merapi experienced a very large eruption, resulting in many victims being affected by the incident. In addition to natural disasters in the form of the eruption of Mount Merapi, the tsunami is one of the potentials that will most likely occur in the Yogyakarta area, precisely in the Parangtritis beach tourism area. According to Sugiantoro & Purnomo (2010), the tsunami-prone area of Parangtritis, Yogyakarta is quite homogeneous with the dominance of a high level of vulnerability.

The disaster that hit Indonesia is a tough task for the government and the wider community in general who are not affected by the disaster. On the other hand, there is an important role in the presence of *Non-Government Organizations* (NGOs) in Indonesia as the frontline in evacuating disaster victims. Legal standing Undang-Undang Nomor 17 of 2013 concerning the organization of society, which mentions a community association that was formed and founded on the principle of voluntary; common aspirations; will; needs; interests; activities; and goals to participate in development. NGO organization of non-state and organization of non-profit founded by many citizens to achieve the purpose of the benefit together. According to (Lewis, 2001) *Non-Government Organizations* (NGO) is the *third sector organization* that consists in principle of voluntary based partnerships, private-public that is owned jointly by the government and private interests.

Non-Government Organization (NGO) that plays a role in the realm of disaster in Indonesia is the Palang Merah Indonesia. The Palang Merah Indonesia (PMI) is an NGO that often helps and goes directly to the scene of natural disasters to help the

government. The important role of PMI in every natural disaster is to assist the government in handling and evacuating disaster victims. The main services that are usually provided include health services, clothing and food needs. The role of big help first is performed by the cadres of the PMI to disaster victims make PMI an NGO organization that is trusted even rated as excellent by every community. During the COVID-19 pandemic, PMI was directly involved in assisting in the form of spraying and disinfectant equipment as a form of support for the COVID-19 quarantine home (Listiyono, 2020).

PMI's actions as a *Non-Government Organization* are involved in accounting in managing funding sources for disaster operations. PMI funding is obtained from various funding sources, both funds obtained from donations given by the community, government grants, or assistance funds from private parties. The amount of grant funds obtained from the government requires the manager to make an accountability report as evidence of the implementation of the work program carried out. In the realm of accounting, accountability be an important role for NGOs in the practice of public administration (Carapico, 2000). According to Mahmudi (2010: 23) accountability one of the obligations *agency* to manage resources, reporting and disclosure, all activities and activities relating to the use of public resources to the principal. 5 dimensions of public accountability must be carried out namely, Legal Accountability, Managerial Accountability, Accountability, Policy Accountability and Financial Accountability (Rasul 2003:11). NGOs in presenting financial reports can use PSAK 45 to carry out accountability to the public, especially the government (Rustendi, 2019). Accountability for managing the resources of non-profit organizations can be seen from the performance factors in implementing, completing, and evaluating a program (Rogers, McCoy, & Kelly, 2019). In addition, NGO management accountability can be achieved when the implementation of good corporate governance is effective and efficient (Maradesa & Massie, 2019).

Research by (Rahmatia, 2019) mentions that the PMI in the management of funding sources only focus on funding grants provided by the government. The presence of PMI is very helpful or lightens the important role of the government in providing a service to the community in the realm of disaster, so the grant funds provided by the government are a form of the synergy created between NGOs and the government. (Rachman *et al*, 2017). Though PMI also has the task of collecting funds from donors and the private sector, known as *the third sector organization*. This is different from the research by Sandovi and Putra (2018) which states that the implementation of *good governance* in non-profit organizations will increasingly change the initial goal of being a non-profit organization into a business organization. Research is achieved through the identification of in-depth management accountability of financial resources obtained and documented for any allocation of funds based on the perspective of *new institutional theory*. Research is also identified comprehensively on all activities that are owned by PMI as well as the important role of PMI for the common good in the realm of disaster that befell a state.

Literature Review

Institutional NGOs Evolution: Palang Merah Indonesia

Organizations are formed due to an agreement between two or more people who have a goal each, and has a way to do along -Same (Ridha and Basuki, 2012). The Palang Merah Indonesia (PMI) is one of the organizations whose shape is getting bigger, this can be seen from every work program that is owned more and more and of course requires a larger allocation of funds. *The institutional theory* will reveal that the formation of an organization is due to an institutional environment pressure that causes

institutionalization to occur. The thinking underlying this theory is the idea that an organization to survive must be able to convince the public or society that the organization is a legitimate entity and deserves to be supported (Ridha and Basuki, 2012). According to Donaldson & Preston (1995) states that the formation of the organization is influenced by the institutional environment. From the emergence of new ideas that arise and then influence so that they decide to be institutionalized and considered valid and accepted as a form of thought from an organization.

P Indonesia Economic *institutional theory* in the social sciences by providing additions to the influence of knowledge, in which individuals act as perceptions of the social world. The roots of *Institutional Theory* come from cognitive theory, cultural theory, and phenomenology and ethnomethodology. According to Scoot (2008: 50) states that the existence of a new institution emphasizes services with the aim of 1) Controlling community capacity and limiting behaviour. ; 2) Imposing boundaries by definition of legal, moral and cultural boundaries; 3) Departing from the legitimate from the illegitimate activities; 4) Support and encourage activities and actors, and 5) Provide guidelines and resources for taking action as well as prohibitions and restrictions on activities.

An NGO is a private or private organization that in its activities gets financial or donor support from donors and even the government with the aim of planning, studying and carrying out various programs and projects by the goals of the organization. The Palang Merah Indonesia (PMI) is one of the largest NGOs in Indonesia because almost all areas of this non-profit organization exist. The spirit that arose in 1932, which was pioneered by dr. Rcl. Senduk and Bahder Djohan by submitting a proposal to seek approval in establishing an NGO by the name of the Palang Merah Indonesia (PMI). At that time also coincided with the establishment of the Netherlands Rode Kruiz Afdelinbg Indie (nerkai) by the Dutch colonial government on October 21, 1873. However, the proposal submitted by dr . Rcl. Senduk and bahder djohan were not accepted because several considerations needed to be taken into account at that time.

On September 3, 1945, after Indonesia's independence, many victims needed treatment after the war before independence. President Soekarno ordered the minister of health at that time dr. Buntaran Martoatmodjo to form a National Red Cross agency to show the international world that the existence of the Indonesian state is a real fact after the proclamation of independence on August 17, 1945. So that precisely on September 17, 1945, the official board of the National Red Cross (PMN) was formed, the name given before changing its name to the Palang Merah Indonesia (PMI). and drs. Mohammad Hatta was appointed chairman at the time. The formation of the Palang Merah Indonesia (PMI) at that time led to the recognition of Indonesia's independence so that based on agreements from other countries it was stated that in one country there was only one national association. After that, the Dutch government dissolved Nerkai and handed over its assets to PMI to carry out and achieve the initial goal of its formation. Currently, PMI is experiencing very rapid growth, this is evidenced by the establishment in 33 provinces and 371 districts/cities as well as 2,654 sub-districts (data as of March 2010). PMI also has nearly 1.5 million volunteers ready to serve (PMI, 2018).

Method

This study uses an interpretive paradigm and a qualitative descriptive approach. The use of the interpretive paradigm as a step to get a meaning regarding the harmonization of accounting practices from the understanding of the actors (actors). This is to determine the level of understanding of the perpetrators regarding accountability before conducting further research to reveal the accountability of the Palang Merah Indonesia (PMI). The interpretive paradigm used as a basis in this research is based on the role of language, interpretation and understanding in social science. Paradigm is the way researchers position themselves or fundamental assumptions about the reality or truth of science that researchers want to achieve (Kamayanti, 2016; 13). In this study, the research paradigm used is the interpretive paradigm. According to Kamayanti (2016; 21), the interpretive paradigm is a perspective that aims to understand in depth why reality occurs.

A case study is an approach or strategy that “focuses on understanding the dynamics present within single settings” (Huberman and Miles in Kamayanti, 2016; 75). In other words, the case study approach focuses on understanding the dynamics related to current conditions in a particular setting. Specifically, the word "case" refers to individuals, groups, institutions, communities, or even several groups, several institutions, several communities which are then called multiple cases (Gillham in Kamayanti, 2016; 76). The nature of this case study approach is contextual. Contextual refers to the focus of a case study that is closely related or depends on the situation and conditions in a particular place. This study evaluates objectively as the most important thing, but puts forward a subjective assessment and tries to understand it from the frame of mind of the object being studied. So in doing research will need to do a subjectivity of the actors to dig deeper so it will allow being the occurrence of a trade-off among objectivity with depth assessment of research findings (Chariri, 2009).

Case studies are not just interviews, documentation, and observations, but researchers need to carry out certain treatments for the data set. The analysis was carried out aiming to describe the role of actors in managing financial performance that can be accounted for by interested parties. The researcher refers to the interactive model data analysis technique according to (Huberman and Miles in Kamayanti, 2016; 75). Consists of four stages carried out, namely: Data collection; Data reduction; Data Displays; and Conclusion/Verification. Researchers evaluate the results of observations and interviews as well as the data obtained and map the role of actors in managing accountable financial performance. In this study, the triangulation technique was used as a technique for checking the validity of the data. The reason why the researcher uses triangulation as a technique for checking the validity of the data is based on the consideration of the scope of the object of research on the relationship with previous research developments. The study involved researchers as a tool to collect data by way of a dialogue intersubjectivity with informants from criminal prison environment, bank offices, up to the coffee shop as hug the right to review the information. Researchers also took an emotional approach to informants starting from door to door friendship.

Results and Discussion

Palang Merah Indonesia Funding Activities

Funding late for an organization of non-profit as *Non-Government Organization* (NGO) is the most important thing even be a determinant for the sustainability of their organization (Lewis, 2001). NGO in Indonesia which is already high to a and likely one of the Palang Merah Indonesia. One of the PMI sources of funds for the sustainability of the organization's wheels and achieving work program goals comes from donors, government grants from companies and many others. The Palang Merah Indonesia (PMI) became bigger and its existence already exists in each area is located in a strategic

area even though city a natural thing because there are many sources of funds are obtained. PMI obtains funding sources from government grants and funds from the community through the monthly fund program held by PMI. Usually, the volunteers go directly to the community to give coupons for the month of funds, or salary cuts from the local government to every civil servant with vehicle taxes.

Program in a fund held by the PMI is very effective even be the source of most of the funds obtained by the PMI as a reception. The fund month is usually run by PMI once a year by giving coupons directly to the public as a form of reminder information about the existence of open donations packaged in the fund month program. This activity is not only devoted to the general public but the civil servants who are willing to put aside their salary also reached by PMI by way of doing work with the local authorities.

In addition, the source of funds obtained from the government is funds provided by the government as an allocation of grant funds. The Palang Merah Indonesia (PMI) is one of the recipients of grants every year for the benefit of their work programs. The Palang Merah Indonesia (PMI) is one of the *Non-Government Organizations* (NGOs) that receives an allocation of grant funds from the government. The amount of funds provided by the government each year is uncertain, resulting in work programs that will be implemented in the current period. The factors that determine the number of funding sources provided by the government is based on the APBN/ APBD, the proposed work program and the results of the agreement through the plenary session. The allocation of grant funds provided by the government is a form of concern for PMI both for appreciation of work and benefits for the surrounding community.

The grants provided by the government to PMI vary each year, sometimes higher or even lower than the allocation of grant funds in the previous year. The factors that caused the decline in the allocation of grant funds could be due to the decreasing regional income at that time so that the ability of the government to only provide grants was lower than the previous year. The grants are enforced government by the mandate of Law No. 1 in 2018 as perpetrators or those who carry out extraordinary tasks. Although the amount of the grants given is uncertain, it is by the government's capacity. The return received by the government from PMI for the grant assistance provided or *feedback* from PMI to the local government in the form of *output* on the work program report that was submitted earlier in the process of submitting the annual amount of funds. The form of the report can be in the form of financial reports and a form of accountability from PMI to the local government.

The sustainability of PMI in Indonesia can not be separated from the level of trust given by every community. A trust itself arises because it is caused by the benefits provided by PMI either from the provision of services or assistance which is the main task of achieving PMI's goals. The program made by the PMI in facilitating and as a form of encouragement for the community to make donations. The program is a fund month that PMI usually does once a year. The Fund Month is a mainstay program owned by PMI in increasing the sources of funds obtained from the community and even funds obtained from the Fund Month program become the largest fund acquisition owned. As stated by Mrs Lisa as follows:

" 2019 PMI to funds from the public to reach 1 billion, while government local we only get 300 of the comparison further funds provided from the community".

Funding through the month of funds program has increased from year to year. This proves that the enthusiasm of the community towards PMI is very high. The factors that resulted in the higher funds obtained from the public in the grant program were due to openness or transparency which was always carried out by PMI, especially regarding

financial reports to the public. In addition, s one of them there are funds obtained from demanders links to the private sector. In its provisions, PMI may apply for sponsorship to every company that is around but is not bound by a binding agreement with private parties. So far, the most effective funding comes from the monthly fund program that comes from the general public. Government grants and/or sponsorship funds are still relatively small from the funding of the monthly program funding.

Synergy of Palang Merah Indonesia With Third Sector Organizations

The purpose of the synergy that must be built is to increase trust in the usefulness of the existence of a non-profit organization with interested parties in it. Trust that eventually will affect the good continuity of the process in seeking sources of funds even to execute any work programs that are owned. The Palang Merah Indonesia has implemented good synergy with internal and external parties which have been proven to date. The coordination carried out in carrying out each work program always involves the government and the community and even other parties such as KSR on campus. The benefits obtained by the PMI itself for the synergy that is built well have an impact on the source of funds obtained every year. The form of the synergy provided is in the form of providing excellent services for the community, participating in assisting in the evacuation process when a disaster occurs and always increasing synergy in humanitarian matters, especially what is happening at this time in the context of preventing and handling Covid 19.

The Palang Merah Indonesia (PMI) always gets a special allocation of funds provided by the government. PMI is not an organization that is under the direct control of the government or is not part of a government organization. But the PMI always obtaining capital funding grant given from the government. The factor that causes this is because of a good form of synergy carried out by PMI from the beginning of its formation until now. This means that the existence of PMI has been very useful or assisting the government in dealing with existing problems and even providing useful services for the community, which should indeed be the responsibility of the government itself. One example of the service provided by the PMI is the provision of each bag of blood which until now there is still no special agent from the government other than PMI that is ready to provide blood requests in each region.

In addition to the form of service provided by the PMI as a form of synergy that was built, namely related to the handling of victims of natural or non-natural disasters, such as the current Covid 19 pandemic. The handling provided by PMI is at the request of each local government. The important role played by PMI is in the form of prevention by spraying disinfectants and even providing socialization to every community. The assistance provided was the provision of basic needs for the affected community. Therefore, it becomes a natural thing if PMI always gets an allocation of grant funds given by the regional government for the good synergy that has been done. This is according to the narrative of Mrs Lisa as follows;

“The size is determined... we propose the program to the local government. Now, whether or not it can be related will depend on the local government itself. The language we propose for the next year 2021”.

At this time the existence of PMI can be said to be good and many benefits have been given to the surrounding community. This is evidenced by the large amount of support provided by the community, both from donations or synergy in collaborating to assist PMI's tasks such as the current pandemic. PMI always engages with the community when social problems and disasters occur in the community. So as a pandemic we are not walking alone, but we also have PMI districts work together with local communities

to confirm to the level of the village of pandemic-related dangers. With the assistance from various communities, which is a form of synergy for PMI in dealing with the incident, it is a good assessment factor that has been carried out by PMI from the form of synergy built with the community.

The Voluntary Corps (KSR) is a unitary PMI unit that is a forum for individuals who, on their consciousness, declare to be members. KSR became one of the volunteers from PMI who was on every campus by running the same work program but only in a small scope. Even KSR also runs work programs that help from PMI, namely in the process of organizing blood donations. This is according to the narrative of brother Rahmat Hidayat as follows;

"Blood donation is the term for community service from KSR, the term is helping from people who need blood so that we face what is called blood donation"

The KSR that has collaborated with the PMI is KSR in the local PMI working area. With this collaboration, it is very helpful in terms of the process of providing blood bags. This is a strategic step from the implementation of the blood donor program carried out by PMI with KSR to get many bags of blood from the blood donor program.

Disaster Program: Top Priority Performance

Assistance when a disaster occurs such as the current pandemic is a task that is owned by PMI and has been included in the work program budget that is planned every year. The allocation of funds made by PMI regarding natural disaster assistance is based on an analysis of the possibility of disasters that will occur every month, such as the occurrence of drought disasters and so on. However, due to the unpredictability of the disaster, PMI's allocation of funds is done by looking at the previous year's allocation of funds and categorizing the funds into a disaster emergency fund. Based on the financial reports owned by PMI, most of the expenditures are caused by a large amount of assistance regarding the disaster evacuation process that often occurs. It is already a major task even to own a work program with a budget of funds that can not be planned at the beginning. Therefore it is a natural thing if at the time of a disaster the government provides additional funds to PMI as additional funds to evacuate disaster victims. The process carried out by PMI in evacuating disaster victims is collaborating with other parties such as government agencies that have a special task in the field of search and rescue (BASARNAS). This is as stated by Mr Kuswanto as follows:

"We are waiting for what needs are needed by the Basarnas in the sense that when a natural disaster occurs we have to mingle with other volunteers. Not setting up our flag is a form of synergy that we have been running so far."

In addition to the disaster program, community service is one of PMI's work programs. PMI services form it a lot, such as ambulances from the health side, on the side of the community in the event of a disaster that the evacuation process, continued from the health side as treatment, on the other, in disaster management we have relief help to need help anyway. The service is in the form of providing each bag of blood for people in need. The provision of each blood bag is a work program categorized by PMI as a service work program to the community. These services are a priority over other service delivery work programs. This is because the number of requests every month even exceeds the availability of each blood bag owned. However, services related to the provision of each bag of blood carried out by PMI, many people think that the program is an attempt to take advantage of PMI itself. This perception arises because of the costs that must be incurred for everyone who needs the blood, which PMI gets for free from every donor. PMI in various regions, including PMI, has never traded every bag of blood to the public. The cost incurred is the cost (cost) for the process so that the blood will

be immediately used. This means that the blood obtained from each donor cannot be used directly but must be processed first.

Accountability : Value of Trust as Financial Performance

Accountability is an important thing for PMI and even has a very large influence on the source of funds that will be obtained every year. PMI funding sources come from various donors, both from the government, the community and from other funding sources. From various sources of funds, it is necessary to have reported both from finance and activities that have been carried out as a form of accountability (Mahmudi, 2010:23). The provisions for the allocation of the use of the sources of funds obtained as conveyed by Mr Kuswantoro are as follows:

"So 60% must return to the community while for 40% it is PMI's operational activities".

He further stated:

"The language of the fee was when the return to the community was not like or as if we were returning it in the form of money but could be in the form of services."

The use of these funds is used to provide services to every community, meaning that the source of funds obtained from the community will be returned to the community in the form of benefits provided. Refunds made by PMI do not mean in the form of money but services or assistance provided. This is by the initial goal of establishing PMI based on the 7 basic principles of the red cross and red crescent. The provisions of the allocation of these funds need an accountable report as a form of accountability to those who make donations or who feel the benefits (Rasul, 2003: 11). PMI has conducted an audit process every year to increase trust for the public or the government. This is as stated by Mr Kuswantoro as follows;

" We have carried out an audit process every year and of course we will inform each media of the auditor's results ".

Audited financial reports from independent opinions have been carried out and informed every year in the print media and PMI's website itself. The purpose of auditing PMI's financial statements is to provide credibility for the acceptance of sources of funds for the current year period. This is done so that the trust of the public, the private sector and the government in PMI is still maintained in maintaining the mandate of public services, especially blood transfusions. The financial performance that has been carried out by the PMI management is expected to provide benefits and benefits sustainably for the rotation of the organization's wheels (Maradesa & Massie, 2019). Accountability for the presentation of financial statements from various sources of funds obtained is reported by the receipt and allocation of existing funds. According to Rahmatia (2019), a source of funds earned divided into 3 major funding source. The first is the source of funds obtained from the community who are included in the fund month work program activities and are carried out once a year. Second, there is a source of funds from the government where the disbursement is carried out at the beginning of each period with the process of submitting a work program that will be carried out in the current period. The third source of funds comes from other sources of funds such as funds provided by certain companies as sponsorship funds, sources of funds from the Central PMI, sources of ambulance rental funds, sources of operational funds for UTD and other sources of funds.

The source of funds obtained by PMI is purely based on the funds provided by donors. It's just that there are some funds from business activities owned, such as the provision of ambulances to hospitals in need or shortages due to a large number of requests. In

addition, there are business activities from the process of providing each blood bag owned by PMI as a source of operating revenue for the Blood Transfusion Unit (UTD). However, the source of funds from the venture is not a primary source of Mendom rice other than other sources of funding. This business activity is not the purpose of the establishment of PMI, only as a form of service that generates a small bonus that also requires special recording.

The expenses that are usually carried out by PMI are written in the financial statements as strategic objectives. These expenditures are related to basic expenses, volunteer expenses, operational expenses, coordination and development expenses, work program expenses, service expenses and other expenses. The percentage of expenses carried out by PMI based on financial statements is dominated by the work program expenditures, which are 78% compared to other expenses. This shows that largely on resource allocation of funds owned by PMI is spent on a work program that provides benefits to each community such as providing services and assistance to victims of the disaster. Accountability on financial statements that are owned, as a form of accountability which includes the acquisition of sources of funds along with its allocation is deemed highly accountable. This is evidenced that the presentation of financial statements by PMI is under PSAK 45 standards (IAI, 2018).

Any activity undertaken by PMI is necessary to account for either result as well as the achievement of *outputs* from these activities, which will be a process of evaluation of the government on the program of work that has been done (Carman & Fredericks, 2001). The existence of the evaluation process aims to improve any programs that are still not good at achieving. In addition, the evaluation process that has been carried out will also affect the number of funding sources that will be obtained in the next period in the plenary deliberation at the local government.

Accountability is not only for the government and society in general but also for private companies that are directly involved in PMI's work program. Most companies don't give donations in the form of money, but some products needed by PMI such as milk supplements which are needed in the implementation of the blood donor work program. The presentation of accountable financial reports from PMI is also submitted to the company as a form of synergy built by PMI. PMI to prove that the financial statements that have been made are accountable, including 1) the number of sources of funds provided by donors. 2) sources of funds originating from the provision of services with the aim of not making a profit. 3) reports related to the absence of ownership of any service provision facilities provided. From that report, it will be submitted to every community, private sector, and government as a form of public accountability.

Conclusion

The implementation of accountability at the Palang Merah Indonesia regarding the sources of funds obtained and the allocation of these funds are very accountable following PSAK 45. Based on the results of the study, it can be concluded that there are 3 groupings of sources of funds obtained by PMI to carry out their work programs. First, the source of funds provided by the government as an allocation of grant funds. Second, the source of funds obtained from the community through the monthly fund program which is carried out once a year. Third, the sources of funds obtained from other sources of funds include the results of sponsorship submissions to each company, funds from the results of providing services, as well as receipts of operational funds at the Blood Transfusion Unit (UTD). Of the three sources of funds obtained by the PMI, the source of the funds collected from the public through the monthly program funds a source of funds that dominate on other funding sources.

This study supports the concept of a *third sector organization* that involves the general public, private companies, and local governments. NGO management is strongly supported by accountable financial performance as a form of social responsibility in carrying out the function of the common good. PMI as an NGO that has synergies with the general public, private companies, and the government in institutional theory does not change PMI from a not-for-profit organization to a profit organization. Since its establishment until now, PMI as an NGO has 7 basic principles of the red cross and red crescent. Suggestions and recommendations for further research with the topic of the theory of government power on the wheels of Non-Government Organizations.

References

- Carapico, s. (2000). NGOs, INGOs, DO-NGOs: making sense of non-governmental organisations . *Middle East Report*, 30(1), 3–22.
- Carman, J. G., & Fredericks, K. A. (2010). Evaluation capacity and nonprofit organizations: Is the glass half-empty or half-full? *American Journal of Evaluation*, 31(1), 84–104. <https://doi.org/10.1177/1098214009352361>
- Chariri, A., 2009. Landasan Filsafat dan Metode Penelitian Kualitatif. *Paper disajikan pada Workshop Metodologi Penelitian Kuantitatif dan Kualitatif*, Laboratorium Pengembangan Akuntansi (LPA), Fakultas Ekonomi Universitas Diponegoro Semarang, 31 Juli – 1 Agustus 2009.
- Donaldson, T. & Preston, L. E., 1995. The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review*, January, 20(1), pp. 65-91.
- Ikatan Akuntan Indonesia (IAI). 2018. Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba. DE ISAK 35. Jakarta: DSAK-IAI
- Kamayanti, Ari. 2016. Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan. Penerbit : Yayasan Rumah Peneleh, Jakarta Selatan
- Lewis, D. (2001). The Management of Non-Governmental Development Organizations. *UK.: Routledge*, 1, 156–164.
- Listiyo, B. (2020). Dukung Wisma Karantina Covid-19, PMI DIY Bantu Alat Spraying dan Disinfektan. Diambil dari Sonora.id website: <https://www.sonora.id/read/422170410/dukung-wisma-karantina-covid-19-pmi-diy-bantu-alat-spraying-dan-disinfektan?page=all>
- Lyons, M. (2001). *Third sector: The contribution of non-profit and cooperative enterprises in Australia* (A. & Unwin., Ed.).
- Mahmudi (2010), Manajemen Kinerja Sektor Publik, Edisi Kedua, UPP STIM YKPN, Yogyakarta.
- Maradesa, C. C., & Massie, J. D. D. (2019). THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE IN NONPROFIT ORGANIZATION AT UNIT TRANSFUSI DARAH. *Jurnal EMBA*, 7(4), 5378–5387.
- Putranto, Eka T. (2006). Gempa bumi dan Tsunami. Pusat Vulkanologi dan Mitigasi Bencana Alam.
- Rachman Aulia M, Dkk. (2017) Meningkatkan Peran Mobilisasi Sosial dalam Membentuk Sinergi antara Pemerintah dan Non-Governmental Organization (NGO) dalam Upaya Pemberdayaan Ekonomi di Daerah Tertinggal. *Proceeding of Community Development*. no 1
- Rahmatia. 2019. [Analisis Akuntabilitas Pengelolaan Anggaran Pada Markas Palang Merah Indonesia \(PMI\) Provinsi Gorontalo](#). Tasharruf: *Journal Economics and Business of Islam*. Vol 4, No.1, Hal 30-50
- Rasul, Syahrudin, 2003. Pengintegrasian Sistem Akuntabilitas Kinerja dan Anggaran dalam Perspektif UU NO. 17/2003 Tentang Keuangan Negara. Jakarta

- Ridha, M. Arsyadi dan Basuki, Hardo. 2012. Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, Dan Komitmen Management Terhadap Penerapan Transparansi Pelaporan Keuangan. SNA Akuntansi 15 Banjarmasin. Banjarmasin 20 -23 September 2012.
- Rogers, A., McCoy, A., & Kelly, L. M. (2019). Evaluation literacy: Perspectives of internal evaluators in non-government organizations. *Canadian Journal of Program Evaluation*, 34(1), 1–20. <https://doi.org/10.3138/cjpe.42190>
- Rustendi, T. (2019). *Jurnal Pengabdian Siliwangi Aplikasi Sistem Pde Berbasis Excel Untuk Akuntansi Keuangan Organisasi Nir- Laba Jurnal Pengabdian Siliwangi Volume 5 , Nomor 1 , Tahun 2019 P- ISSN 2477-6629 E-ISSN 2615-4773*. 5(2015), 1–7.
- Sandovi, L & Putra, E.V. 2018. Implementasi Good Ngo Governance Pada Lembaga Swadaya (LSM) Lokal. [Jurnal Perspektif: Jurnal Kajian Sosiologi Dan Pendidikan, Universitas Negeri Padang](#). Vol 1 No 4
- Scoot, Richard. (2008). *Institutions And Organization: Ideas and Interest*. USA: Sage Publication.
- Sugiantoro, R. & Purnomo, H. 2010. Manajemen Bencana Respons dan Tindakanterhadap Bencana. Yogyakarta: Media Pressindo
- Sukmadinata, N. S. 2007. Metode Penelitian Pendidikan. *Remaja Rosdakarya*.
- Surmayadi, M. 2012. Evaluasi Risiko Bencana Tsunami Kabupaten Banyuwangi Provinsi Jawa Timur. Bandung: Pusat Vulkanologi dan Bencana Geologi