

Increasing Tourist Visits Based on Budget Performance Analysis: A Case Study in The Tourism Office of Central Sulawesi Province

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Abstract. This study aims to explore the contribution of budgeting in increasing tourist visits. The case study method was used to analyze the results of direct observations and in-depth interviews with informants. The results showed that the budget performance was not optimal in supporting the increase in tourist visits. Some of the obstacles faced include budget allocations that are not in accordance with the real needs of the tourism sector, inefficient use of the budget, and lack of evaluation of programs that have been implemented. In addition, strong cooperation with related parties and community participation in planning and implementing tourism programs are also considered important. This research contributes to policy makers in formulating more effective strategies and policies to increase tourist arrivals in Central Sulawesi Province. In addition, this study is also a reference for researchers and academics in developing further research on budget performance and tourism management in other regions.

Keywords: budget performance; tourists; tourism management; local budget.

1 Introduction

Sustainable tourist visits require careful and efficient budget planning efforts (Nilawati, 2018). Careful and strategic budget allocation is key in supporting efficient programs that can increase tourist visits (Rohman, 2014). Therefore, budget performance analysis at the Tourism Office is very important to determine the efficiency and effectiveness of budget use and optimize the expected results of each program implemented. Thus, this study discusses the role of budget performance in increasing tourist visits.

Several studies interested in tourism budget issues have been conducted, such as the development of rural-based tourism that will drive the economic activities of rural communities (Sinaga, 2016), and the creation of tour packages and improvement of digital-based tourism marketing promotion (Karmilah, 2021). We realize the importance of preparing various research and studies on regional tourism potential. Unfortunately, these studies have not examined the

contribution of the budget in increasing tourist visits. Thus, this study aims to explore in depth the contribution of the budget in increasing tourist visits at the Central Sulawesi Provincial Tourism Office in order.

Tourism has a very strategic role in improving the economy of a region, especially in Central Sulawesi Province (Badarab et al., 2017). Tourism is one of the leading sectors that can be the main driver of regional economic development with abundant natural, cultural and tourism potential (Islamy, 2019). This potential is managed by the Sulawesi Province Tourism Office using the government budget. The success of managing this potential can be seen from tourist visits that contribute to economic development. Therefore, this study focuses on the budget performance of the Sulawesi Provincial Tourism Office in order to increase tourist visits to improve economic development. This research uses a case study method for data analysis of facts in the context of the role of the Central Sulawesi Provincial Tourism Office in increasing development through tourist visits. Data collection used direct observation and in-depth interviews with informants, including one person each from budgeting officials, tourism promotion, and tourist attraction managers at the Central Sulawesi Provincial Tourism Office.

The results of this study indicate the dynamic changes faced by the tourism industry. The budget performance of the Central Sulawesi Province Tourism Office has not been optimal in supporting the increase in tourist visits. Some of the obstacles faced include budget allocations that are not in accordance with the real needs of the tourism sector, inefficient use of the budget, and lack of evaluation of programs that have been implemented. In addition, strong cooperation with related parties and community participation in planning and implementing tourism programs are also considered important (Haryanto, 2019).

This study presents a comprehensive picture of the budget performance-based increase in tourist arrivals at the Central Sulawesi Provincial Tourism Office, including the constraints and challenges faced, as well as strategic recommendations to improve the efficiency and effectiveness of budget management. Thus, this study contributes to policy makers in formulating more targeted policies and strategies to increase the tourism potential of Central Sulawesi and ultimately have a positive impact on economic growth and the welfare of local communities. In addition, this research can also be a reference for researchers and academics in developing further research on budget performance and tourism management in other regions.

2 Literature Review

Regional budget management is based on Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2005 concerning Audit of State Financial Management and Responsibility. The law is then implemented in principle in Government Regulation Number 12 of 2019 concerning Government Financial Management, then technically regulated in Minister of Home Affairs Regulation Number 20 of 2020 concerning Principles of Regional Financial Management.

2.1 The Role of Budget in the Tourism Sector

Budgeting is a structured and methodical approach to managing tasks through deliberation, coordination and supervision. (Rantebalik, 2016). The definition of a budget according to GASB (1984) (budget accounting) is a financial implementation plan with coverage of projected

expenditures and sources of income expected to pay for it with a predetermined period of time (Bastian, 2006), while Halim (2007) is a plan that is quantitative in monetary size in 1 period and a regular budget period for one year. Budget according to Mardiasmo (2009) is an estimate made during a certain period of time expressed in financial measures. Overall, the budget is a financial plan that has been made and implemented within a certain period of time. (Ferniyanti, Supriyadi and Agriculture, 2019).[5]

Budgets perform functions in the context of authorization, planning, control, allocation, distribution and stabilization. Budgets require strong organizational support so that each management is aware of their respective capabilities, duties and obligations. The budget also acts as a pattern of operational control for personnel. Sari et al., (2017) [9] outlines the budget function as follows:

- 1) An appropriation budget is a budget that has been restricted for a specific purpose and cannot be used for any other purpose.
- 2) A performance budget is a budget that is organized by function of the activities performed in the organization to determine whether the cost of each activity is not excessive.

The Work Plan (RENJA) is one of the references for budget preparation at the Central Sulawesi Provincial Tourism Office, as well as strategic issues or relevant issues. One example is the development of art or culture in Central Sulawesi province, where the development of culture and art in this area is the identity of the community, in this era of uncontrolled globalization has resulted in the loss of local culture and art. Tourism and cultural services are provided. Sulteng mentions strategic issues or challenges related to the development of arts and culture.

One of the flagship programs of the Tourism Office to attract tourists is the arts development program policy. The budget is able to guide certain policies, or it can be said that the budget is the main component to direct the issuance of policies. Budget, for policy tools, as well as support in achieving goals. The budget has become a major policy component. The budget is required for the normal activities of a government office. It refers to the general policy budget (cums) to set the budget policy on art development program, which decides where the policy should go as well as the direction of allocation of expenditure programs to be implemented for public service responsibilities. It focuses more on the provision of human resources on the 2020 arts development budget directed by the Central Sulawesi provincial government. Therefore, in line with this direction, the reueus sulteng reueus program as an applied art development program centered on human resources through coaching was established. (Fathonah et al., 2022).

All budget realizations that have been managed by the Tourism Office are based on the available budget ceiling and all have their own account numbers and descriptions of activity names. Based on the data above, the 100% data value explains that it has been implemented or realized 100%. The implementation is handed over directly to the head of the agency based on what has been checked and approved by the head of the agency.

2.2 Influential Factors in Budgeting

Efficient and effective budget implementation to achieve targets is important to consider the factors that influence it. Angelia, Lubis and Hartono (2022) [1] have identified factors that affect the budget in achieving targets, including:

1) The influence of resources on performance-based budget implementation.

The quality of resources including human resources, budget resources, supporting information, and other supporting facilities is necessary and useful for measuring performance-based budget implementation (Ismid et al., 2020). Ismid et al. (2020) describe resources that have a significant impact on performance-based budgeting. Human resources, as one of the components in the performance-based budgeting process, play a key role that must be expanded to improve the efficiency and effectiveness of performance-based budgeting. Training and debriefing, according to (Gani et al., 2022), can be used to improve human resources.

2) The effect of rewards and sanctions on performance-based budget implementation.

According to (Ismid et al., 2020), reward is a method of expressing gratitude to people or organizations in such a way that this recognition can provide a positive spirit to continue doing good. Rewards can be monetary and non-monetary. Meanwhile, punishment has a good influence as a trigger factor for the success of performance-based budgeting (Mustika, 2018). (Mustika, 2018) asserts that control mechanisms such as rules and laws are needed to keep the organization functioning properly. Rewards and punishments have an impact on the implementation of performance-based budgeting, which is consistent with research findings. (Saraswati, 2017).

2.3 Budget Performance Supporting Programs/Activities

Budgets have to be made because governments have limited resources, in this case finances. Due to budget constraints, allocations must be prioritized and completed within a specific timeframe. According to Due (2000), "A government budget, in a general sense, is a financial plan for a specific period of time. Therefore, a government budget is a statement of proposed expenditures and expected revenues for a future period, together with actual expenditure and revenue data for current and past periods" in (Hendrawan, 2019)..

3 Methods

This research uses a descriptive qualitative approach, the data sources used are primary and secondary data. Data collection techniques used were interviews and literature study. The research informants were employees of the Central Sulawesi Provincial Tourism Office, local communities of tourist attractions, and tourists. The government is responsible for absorbing the budget well, because budget absorption will have a direct impact on society. Therefore, the government should not prioritize individual interests. The stewardship theory of organizational interests takes precedence over individual goals. Of course, in absorbing the budget, the government must always report and provide information as a form of accountability to the public. If the budget manager can prepare budget planning properly, the work program / activities in one fiscal year will run well so that the budget absorption target can be achieved (Iqbal, 2018).

This research uses a case study method to analyze data from facts in the context of the role of the Central Sulawesi Provincial Tourism Office in increasing development through tourist visits. Data collection used direct observation and in-depth interviews with informants, including one person each from budgeting, tourism promotion, and tourist attraction managers at the Central Sulawesi Provincial Tourism Office.

4 Results and Discussion

4.1 Description of Performance of the Central Sulawesi Provincial Tourism Office

The performance agreement of the tourism, youth and sports office in 2022 has been stipulated in the RPJMD of Central Sulawesi Province. The work agreement also contains the work plan of the tourism, youth and sports office in 2022, as well as the regional revenue and expenditure budget (APBD) of Central Sulawesi province. Table 1 shows the performance achievements of the work agreement that has been carried out by the Central Sulawesi Provincial Tourism Office.

Table 1. Performance Realization of the Central Sulawesi Provincial Tourism Office.

No.	Strategic goals	Performance indicators	Target	Realization
1	The realization of the beach as a favorite tourist destination on the west coast of Indonesia.	Number of tourist visits	1,200,000 people	has been implemented or realized 100%.
		Length of stay of travelers	1.25 days	
2	Increased creative and competitive human resources.	Number of youth who excel at provincial and national levels	10 people	has been implemented or realized 100%.

The achievement of the key performance indicators reflects the effectiveness of the medium-term development plan in realizing the vision and mission of the section, 2016-2021. To assess the effectiveness of the development program that has been set, key performance indicators are set which aim to measure the achievement of the budget in one year based on the objectives of each mission.

In the 2022 DPA, the Tourism Office, obtained an allocation of funds for the implementation of activities in the tourism sector amounting to Rp. 352,468,400, - The budget is distributed into components and sub-components with the form of activities that have been carried out including the provision of tourism facilities and infrastructure and planning, increasing human resources for tourism and creative economy actors and tourism activities. Through an evaluation mechanism of the achievements of the implementation of programs and activities carried out by all levels of work unit leaders within the Regional Apparatus of Pesisir Selatan Regency, changes have been made to the formulation of targets and target indicators, which affect the performance achievements of the Tourism and Youth Office. This change is due to the influence of regional financial conditions that cause the need for such changes. This is a policy direction

to continue to make efforts to improve the organization, innovation and creativity to achieve higher performance over time. (Tourism Office, 2022) .

The non-achievement of targets at the Tourism Office is caused by the influence of internal factors and external factors. Internal factors are influenced by the lack of supporting programs such as events, promotions and tourism publications through the media, while external factors are influenced by the emergence of new tourist destinations in other districts / cities in Central Sulawesi and the lack of public interest in traveling due to the impact of fuel increases. The influx of tourists who come has an impact on the tourism sector to increase local revenue. The failure factors can be concluded, among others:

- 1) Inflation that occurs due to fuel increases
- 2) Lack of events for tourism promotion and publication
- 3) Thuggery in Tourism Destinations which is a latent problem in regional tourism.
- 4) Growth of new tourist destinations in other districts/cities.

We formulate findings from the results of data analysis obtained based on in-depth interviews and direct observation. The formulation of the problem shows that there are obstacles in budget performance at the Tourism Office to increase tourist visits. Budget performance constraints faced by the Tourism Office include: budget allocations that are not in accordance with the real needs of the tourism sector in Central Sulawesi Province, inefficient use of the budget, and budget evaluations that are still rarely carried out. In addition, the results of this study also show the handling of the obstacles faced. The following is a detailed description of the findings of this study.

4.2 Budget Allocation Has Not Met the Real Needs of the Tourism Sector

There are often obstacles encountered in the implementation of the regional apparatus performance unit budget. The following are the obstacles that often occur in budget planning at the Central Sulawesi Tourism Office:

1. Budget proposal using excel (technical);

There are still many agencies that rely on Microsoft Office Excel in preparing budget planning. For agencies that have many units, there will be its own hassles in combining all budget proposal data in excel. Not to mention if the work unit compiles in a different format, it will certainly add work to equalize the format.

2. Copying last year's budget;

This almost always happens in some agencies. Copying last year's budget and then increasing the nominal amount by a few percent is a shortcut to prepare the budget quickly. Of course, this is not recommended because of course the agency's vision is different every year, which will also affect the activities budgeted for that year.

3. Budget expenditure costs are not uniform;

The importance of cost uniformity (cost standards) for each type of cost or expense is to reduce the potential for "social jealousy" between budget user units. Unfortunately, some agencies often do not have cost standards that can be used as a benchmark. As a result, there is no control

over budget user units in submitting nominal budgets for proposed costs and it is possible that the budget planning section at the

head office will find nominal gaps in certain costs where the difference can be relatively large.

4. Late budget submission;

Delays in budget submission can be caused by many factors. For example, because the budget submission media is still offline. Some agencies complained about the same thing, namely their difficulty in combining budget submission documents from work units under the head office. This causes "extra work" for the head office planning department to translate and then combine budget submissions from one work unit with another. Not to mention that because work units were late in sending their budget submission documents, the head office could not see to what extent a work unit had prepared its budget submission because it was still using offline media.

5. The approval process is relatively time-consuming.

The budget submission process cannot be separated from "approval" by the leadership. The review of the budget by the leadership is very important to ensure that budget users do not submit unreasonable budgets. However, the process of review by leaders is also not free from obstacles. The most common obstacle faced by budget users is the high mobility of leaders. This often causes delays in the review process, which in turn causes delays in budget submissions.

Efforts that can be made to improve the effectiveness and efficiency of budget implementation of regional apparatus performance units in Central Sulawesi Province are to prioritize mandatory spending, identify discretionary spending, think about financial allocations, compare estimated costs with actual costs and set limits on spending with income.

Budget planning constraints specifically occur in budget allocation at the Tourism Office. Budget allocations that are not in accordance with the real needs of the tourism sector of the Central Sulawesi Province Tourism Office are an obstacle to increasing tourist visits:

- Insufficient budget.

The Central Sulawesi Provincial Tourism Office only has a limited budget to increase tourist arrivals. This budget is not enough to finance all the activities needed to boost tourism, such as promotion, marketing and infrastructure development.

- Uneven budget distribution.

The existing budget is not evenly distributed to all regions in Central Sulawesi Province. Regions that have high tourism potential do not receive adequate budget allocations.

- Ineffective budget.

The existing budget is not used effectively to increase tourist visits. This is due to several factors, such as inadequate planning, inefficient implementation, and ineffective supervision.

These obstacles have caused the Central Sulawesi Provincial Tourism Office to not be able to increase tourist visits optimally. To overcome these obstacles, several things need to be done, including:

- Increased budget for the tourism sector.

The government needs to increase the budget for the tourism sector so that the Central Sulawesi Provincial Tourism Office can carry out more activities to increase tourist visits.

- Fairer budget distribution.

The government needs to distribute the existing budget more evenly to all regions in Central Sulawesi Province so that all regions have the same opportunity to develop tourism.

- Improved effectiveness of budget utilization.

The government needs to increase the effectiveness of budget use for the tourism sector so that the existing budget can be used more optimally to increase tourist visits.

Stakeholders actually understand these constraints. Based on in-depth interviews with officials and budget managers at the Central Sulawesi Provincial Tourism Office, as well as tourism sector businesses, a formula for poor budget performance at the planning and real allocation stages in the tourism sector can be formulated as follows:

1. Make a Schedule

Make a schedule for the budgeting process, starting from the budget submission schedule, the budget submission review schedule to the budget issuance schedule. The schedule will help in determining work targets and priorities.

2. Use assistive devices

Tools are very important to facilitate us in carrying out the budgeting process. Tools in the form of web-based Information Systems are highly recommended because they can be accessed anytime and anywhere. The budgeting process with a web-based Information System also helps you to recap the entire budget of each work unit automatically, because the data entered is stored centrally on the campus server. The review process by the leadership can also be done anywhere and anytime.

4.3 Inefficient Use of Budget

The results of this study show the formulation of several obstacles to the efficient use of the tourism sector budget of the Central Sulawesi Provincial Tourism Office to increase tourist visits, as follows:

- Lack of careful planning.

The Central Sulawesi Provincial Tourism Office often does not have careful planning in the use of the budget. This causes the budget to not be used effectively and efficiently.

- Inefficient implementation.

The Central Sulawesi Provincial Tourism Office often does not carry out activities in accordance with planning. This also causes the budget to not be used effectively and efficiently.

- Lack of effective supervision.

The Central Sulawesi Provincial Tourism Office often does not have effective supervision of budget use. This causes the budget not to be used in a transparent and accountable manner.

These obstacles have caused the Central Sulawesi Provincial Tourism Office to not be able to increase tourist visits optimally. Based on these obstacles, this research formulates solutions that need to be done in several ways, including:

- Improved planning quality.

The Central Sulawesi Provincial Tourism Office needs to improve the quality of planning in budget use. This can be done by involving various parties, such as the community, business actors, and academics.

- Improved implementation effectiveness.

The Central Sulawesi Provincial Tourism Office needs to increase the effectiveness of the implementation of activities in accordance with planning. This can be done by evaluating the implementation of activities on a regular basis.

- Increased effective supervision.

The Central Sulawesi Provincial Tourism Office needs to improve effective supervision of budget use. This can be done by forming an independent monitoring team. The Central Sulawesi Provincial Tourism Office is expected to increase the efficiency of using the tourism sector budget to increase tourist visits by doing the following things

4.4 Program Evaluation is Rarely Conducted

The next formulation obtained by this research related to budget performance constraints of the Tourism Office is program evaluation. Program evaluation constraints on the budget are still rarely carried out in the tourism sector at the Central Sulawesi Provincial Tourism Office. This happens because of several things, among others:

- Lack of understanding of the importance of program evaluation.

Many parties involved in tourism sector budget management at the Central Sulawesi Provincial Tourism Office do not understand the importance of program evaluation. This has led to them not conducting program evaluations on a regular basis.

- Lack of time and resources.

Program evaluation requires adequate time and resources. Many parties involved in tourism sector budget management at the Central Sulawesi Provincial Tourism Office do not have sufficient time and resources to conduct regular program evaluations.

- Lack of commitment.

Many parties involved in tourism sector budget management at the Central Sulawesi Provincial Tourism Office are not committed to conducting regular program evaluations. This is due to various factors, such as lack of motivation, lack of appreciation, and lack of support from the leadership.

These obstacles have caused the Central Sulawesi Provincial Tourism Office to not be able to increase tourist visits optimally. To overcome these obstacles, several things need to be done, including:

- Increase understanding of the importance of program evaluation.

The Central Sulawesi Provincial Tourism Office needs to socialize the importance of program evaluation to all parties involved in tourism sector budget management.

- Provide sufficient time and resources to conduct the program evaluation.

The Central Sulawesi Provincial Tourism Office needs to provide sufficient time and resources to conduct regular program evaluations.

- Increase commitment to conduct regular program evaluations.

The Central Sulawesi Provincial Tourism Office needs to increase its commitment to conducting regular program evaluations by providing motivation, appreciation, and support from the leadership.

The Central Sulawesi Provincial Tourism Office is expected to increase the efficiency of using the tourism sector budget to increase tourist visits by doing the following.

4.5 Important Role of Stakeholders

In addition to the formulation of obstacles to improving the performance of the Tourism Office budget to increase tourist visits, this study also found the importance of cooperation with various interested parties. Strong cooperation with related parties and community participation in planning and implementing tourism programs at the Central Sulawesi Provincial Tourism Office are very important to increase tourist visits. There are several reasons that can be formulated regarding the importance of the role of stakeholders, among others:

- Ensure the effectiveness and efficiency of tourism programs.

Strong cooperation with related parties and community participation can help the Central Sulawesi Provincial Tourism Office to ensure that tourism programs designed and implemented run effectively and efficiently. This is because related parties and the community have knowledge and information that can help the Central Sulawesi Provincial Tourism Office to understand the needs and expectations of tourists.

- Support sustainable tourism development.

Strong cooperation with related parties and community participation can help the Central Sulawesi Provincial Tourism Office to support sustainable tourism development. This is because related parties and the community can help the Central Sulawesi Provincial Tourism Office to preserve the environment and culture that is a tourist attraction.

- Increase traveler satisfaction.

Strong cooperation with related parties and community participation can help the Central Sulawesi Provincial Tourism Office to increase tourist satisfaction. This is because tourists will feel more comfortable and safe when visiting tourist areas that have friendly people and care about the environment.

This research was also able to find several scenarios of cooperation with interested parties. The following are some examples of strong cooperation with related parties and community participation in the planning and implementation of tourism programs at the Central Sulawesi Provincial Tourism Office:

- Cooperation with local governments to build tourism infrastructure. Local governments can help the Central Sulawesi Provincial Tourism Office to build tourism infrastructure, such as roads, bridges and other public facilities. This will make it easier for tourists to visit tourist areas.
- Cooperation with tourism businesses to improve the quality of tourism products and services. Tourism businesses can help the Central Sulawesi Provincial Tourism Office to improve the quality of tourism products and services, such as food, beverages, accommodation, and transportation. This will make tourists more comfortable and satisfied when visiting tourist areas.
- Cooperation with the community to preserve the environment and culture. The community can help the Central Sulawesi Provincial Tourism Office to preserve the environment and culture that is a tourist attraction. This can be done by not littering, not damaging public facilities, and not disturbing local community activities.

With strong cooperation with related parties and community participation, the Central Sulawesi Provincial Tourism Office can increase tourist visits and develop sustainable tourism.

5 Conclusion

This study shows that the budget performance of the Central Sulawesi Provincial Tourism Office has not been optimal in supporting increased tourist visits. Some of the obstacles faced include budget allocations that are not in accordance with the real needs of the tourism sector, inefficient use of the budget, and lack of evaluation of programs that have been implemented. In addition, strong cooperation with related parties and community participation in planning and implementing tourism programs are also considered important. This research contributes to policy makers in formulating more effective strategies and policies to increase tourist arrivals in Central Sulawesi Province. In addition, this study is also a reference for researchers and academics in developing further research on budget performance and tourism management in other regions.

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