

Analysis of the Regional Revenue and Expenditure Budget Realization Report at the Sinjai Regency Tourism and Culture Office, Indonesia

A. Fara Rezky Rahmadani Rasyid^a, Agusdiwana Suarni^b, Nasrullah^c

^{A,b,c} Economics and Business, Muhammadiyah University of Makassar, Makassar, Indonesia

Corresponding author. E-mail address: andifarahrezky@gmail.com agusdiwanasuarni@unismuh.ac.id
nasrullah@unismuh.ac.id

ARTICLE INFO

Article history:

Received
November
Accepted
December

Keywords

Efficiency,
Analysis, Budget
Realization Report,

ABSTRACT

Purpose: The Purpose of this study is to determine the efficiency of budget use in the 2019-2023 period at the Sinjai Regency Tourism and Culture Office, with a focus on collecting budget allocations, realization, and efficiency in each budget year. **Design/methodology/approach:** The type of research used is quantitative with an explanatory study approach through documentation of financial recapitulation reports from the Sinjai Regency Tourism and Culture Office. **Findings:** The result of the study shows that despite fluctuations in budget allocation, the level of budget efficiency remains stable, ranging from 95.73% to 98.89%. 2019 recorded an efficiency of 95.73%, followed by an increase in 2020 (96.95%) due to budget adjustments related to the COVID-19 pandemic. In 2021, efficiency was recorded at 98.38%, with allocations focused on programs supporting government affairs. 2022 achieved the highest efficiency of 98.89%, while in 2023, despite a budget spike, efficiency remained at 97.06%. The programs that received the largest budget allocations during this period were the office services and tourism destination development programs, with fairly efficient budget management despite implementation challenges in 2023. Overall, this study shows that budget management during this period has been carried out efficiently. **Social implications:** This study argues that budget efficiency in the Sinjai Regency Tourism and Culture Office has a direct impact on the development and sustainability of local tourism and cultural initiatives. By ensuring high efficiency in budget allocation and realization, resources can be optimized to support programs that enhance community engagement, preserve cultural heritage, and boost the local economy. **Originality/Value:** This study makes a unique contribution by presenting a quantitative analysis of budget efficiency over five years, including the impact of the COVID-19 pandemic on public spending. It highlights the stability of efficiency levels despite external challenges, and identifies areas for improvement in the management of large-scale programs.

1. Introduction

The development of a country towards progress is achieved through sustainable and continuous national development with the main goal of improving the welfare of the people. One important aspect of national development is economic development, which aims to optimize the use of resources to increase income in various economic sectors and achieve high economic growth to enhance the standard of living and societal welfare. This national development requires a budget allocated for each period. Along with the increasing scope of national development, the need for a budget also rises. This budget is sourced from various potential resources and revenues owned by a region. The accumulated revenues and expenditures are then outlined in a government program or plan known as the Regional Revenue and Expenditure Budget (APBD). The tourism sector in Indonesia is one of the fastest-growing sectors, supported by the perception that Indonesia is a safe and comfortable

vacation destination. This is evidenced by the increasing number of visitors, both international and domestic tourists, each year. According to the World Travel and Tourism Council (WTTC) 2018 report, Indonesia ranked 9th globally, 3rd in Asia, and 1st in ASEAN, as stated by the Minister of Tourism. The Budget Realization Report (LRA) is a crucial component for any organization or agency, serving to assess the financial condition of a company or institution. The budget realization report is the final product of an accounting process, encompassing the collection and management of financial data to be presented in the form of reports or summaries that assist users in making or taking decisions.

1.1 Background

The financial and physical progress recap data for the Tourism and Culture Office activities from 2019 to 2023 show fluctuating budget allocations each year. The highest budget allocation was in 2023, amounting to IDR 8,427,710,593, while the lowest was in 2021, at IDR 3,216,588,752. Financial realization followed this trend, with the highest realization in 2023 reaching IDR 8,180,350,117 and the lowest in 2021 at IDR 3,164,536,966. Based on initial observations, the recap data of financial and physical progress of activities from the Tourism and Culture Office from 2019 to 2023, derived from the Regional Revenue and Expenditure Budget (APBD) of Sinjai Regency, indicates that the Tourism and Culture Office has managed its budget fairly well, with realizations closely approaching the allocated budget. However, there remains room for improvement in efficiency, particularly in years with relatively large budget surpluses. Based on the background description above, the formulation of the problem in this study is How is the Analysis of the Budget Realization Report of Regional Revenue and Expenditure at the Tourism and Culture Office of Sinjai Regency in 2019-2023. This study aims to determine the effectiveness of the use of regional revenue and expenditure budgets at the Sinjai Regency Tourism and Culture Office.

2. Literature Review

2.1 Related Work

Research on the analysis of regional revenue and expenditure budget realization reports has been extensively conducted to understand the efficiency and effectiveness of budget management. According to [13] the performance of public organizations can be measured through the efficiency of budget utilization, where the achievement of goals depends on how well the budget is managed. Furthermore, [14] assert that the budget realization report (LRA) is a fundamental tool in assessing the achievement of revenues and expenditures, as well as comparing them with the planned budget, providing a clear picture of the financial health of an institution. Additionally, [11] demonstrates that financial ratio analysis, including profitability and liquidity ratios, is crucial in evaluating the financial performance of an institution, aiding in better decision-making.

The study by [7] underscores the importance of liquidity ratios in evaluating an institution's ability to meet short-term obligations, which is a key indicator of financial health. Additionally, research by [16] found that despite fluctuations in budget allocation, the efficiency of budget use in the public sector remains budget management can contribute to better performance. Overall, the existing literature shows that the analysis of budget realization reports is very important for enhancing accountability and transparency in regional financial management, as well as for creating greater efficiency in budget utilization.

2.2 Research Gap

Although several studies have been conducted on the analysis of regional revenue and expenditure budget realization reports, there are still some research gaps that need to be filled. First, many studies focus on measuring the efficiency of budget use in general, but few explore the specific factors that influence fluctuations in budget allocation in the tourism and culture sectors, especially at the regional level such as sinjai regency. This indicates the need for more in-depth research to

understand the local context and dynamics that influence budget management in this sector.

Second, although several studies have highlighted the importance of budget realization reports, there is still a lack of research linking the results of these report analyses to their impact on public service performance, particularly in the fields of tourism and culture. Previous research, such as that conducted by [13] and [11] emphasizes the importance of efficiency, but does not further investigate how this efficiency impacts the quality of services received by the community.

Moreover, existing research often uses aggregate data without considering the difference in characteristics between years or specific programs within the budget. Therefore, there is a need to develop a more comprehensive methodology that can identify variations and patterns in budget usage from year to year, as well as its impact on achieving program objectives.

Thus, this research aims to fill that gap by providing a more detailed analysis of the realization report of regional revenue and expenditure budgets at the tourism and culture office of Sinjai Regency, as well as exploring the relationship between budget management efficiency and the quality of public services.

3. Methodology

This research uses a quantitative approach that focuses on the analysis of the realization reports of regional revenue and expenditure budgets at the tourism and culture office of sinjai regency during the period 2019-2023. The type of research conducted is descriptive quantitative, aimed at illustrating the efficiency of budget usage as well as the fluctuations in budget allocation and realization.

The data used is secondary data obtained from the financial reports of the tourism and culture office. This data includes budget realization reports and financial recapitulations that contain budget allocations, revenue realization, and expenditures.

Data collection techniques were carried out through documentation studies by gathering relevant official documents, including annual reports and regional budget planning documents. (APBD).

Data analysis is conducted using descriptive analysis methods. The analysis steps include calculating the efficiency ratio of budget usage, analyzing budget fluctuations from year to year, and interpreting the analysis results to provide recommendations based on the findings.

This research also acknowledges the limitations, such as the availability of data that may not be complete and external factors that can affect budget fluctuations. Through this methodology, it is expected to provide a clear picture of the efficiency of budget utilization and its contribution to the performance of the tourism and culture office of sinjai regency.

3.1 Data Collection

Data collection in this research was conducted by gathering secondary data from official documents of the sinjai regency tourism and culture office for the period 2019-2023. The documents collected include budget realization reports, financial recapitulations, and budget planning documents. (APBD). The method used is a documentation study, where the researcher accesses and records important information from the available documents. To ensure data accuracy, cross-checking is conducted with other sources and interviews with relevant parties if necessary. This process aims to provide valid information for the analysis of budget usage efficiency.

3.2 Analysis Techniques

In this study, the analytical techniques used include descriptive analysis to provide an overview of the data, as well as the calculation of the budget utilization efficiency ratio using the formula:

$$\text{Rasio Efisiensi} = \left(\frac{\text{Realisasi Anggaran}}{\text{Alokasi Anggaran}} \right) \times 100 \%$$

Budget fluctuation analysis is conducted to identify patterns of allocation and realization changes from year to year. Additionally, year-to-year comparisons are used to assess the efficiency and effectiveness of budget usage. The results of the analysis will be interpreted to provide recommendations for budget management at the Tourism and Culture Office.

3.3 Validation

The validation process in this research is carried out through several steps. First, the collected data will be cross-checked with other sources such as APBD documents and annual reports to ensure consistency. Second, interviews with relevant parties will be conducted to clarify any unclear data. Third, data reliability tests will be conducted using statistical methods to ensure that the analysis results can be replicated. Fourth, the analysis results will be discussed with experts to obtain feedback. Finally, all processes and methods of data collection and analysis will be reported transparently to assess the validity of the research results.

4. Results and Discussion

4.1 Key Findings

Sinjai Regency, with its rich tourism and cultural potential, has an important role in developing the tourism and cultural sector as one of the sources of regional income. [21] said that "The potential of natural resources in developing the tourism sector in Indonesia is very large, but it needs good management to increase tourist attractions and desires". The realization of the Regional Revenue and Expenditure Budget (APBD) of the Tourism and Culture Office is an important performance indicator that shows how effective the budget is used to achieve the development goals of the tourism and cultural sector.

Table 1.1 Financial Recapitulation 2019 - 2023

No	Program Name	2019: Cost	2019: Financial Realization	2019: Remaining	2020: Cost	2020: Financial Realization	2020: Remaining	2021: Cost	2021: Financial Realization	2021: Remaining	2022: Cost	2022: Financial Realization	2022: Remaining	2023: Cost	2023: Financial Realization	2023: Remaining
1	Office Service Program	585,267,695	587,705,236	54,076,164	585,267,695	549,836,418	35,431,277	-	-	-	-	-	-	-	-	-
2	Performance Reporting Program	67,112,000	66,911,300	193,700	51,171,800	51,018,800	153,000	-	-	-	-	-	-	-	-	-
3	Tourism Destination Development Program	4,406,270,400	4,243,923,403	162,346,997	3,439,918,680	3,341,433,217	98,485,463	-	-	-	-	-	-	-	-	-
4	Tourism Partnership and Resource Development Program	521,736,000	481,243,500	40,492,500	-	-	-	-	-	-	-	-	-	-	-	-
5	Tourism Marketing Development Program	270,162,500	268,661,952	1,500,548	225,550,425	225,285,000	265,425	-	-	-	-	-	-	-	-	-
6	Cultural Wealth and Diversity Management Program	335,040,000	318,356,000	6,684,000	127,060,300	126,261,300	799,000	-	-	-	-	-	-	-	-	-
7	Cultural Development Program	-	-	-	-	-	-	23,309,300	23,255,000	54,300	40,920,000	40,770,000	150,000	4,176,264,900	4,108,178,730	68,086,170
8	Traditional Arts Development Program	-	-	-	-	-	-	-	-	-	15,406,200	15,390,000	16,200	46,776,000	43,008,000	3,768,000
9	Cultural Heritage Preservation and Management Program	-	-	-	-	-	-	-	-	-	29,683,400	29,608,400	75,000	187,922,500	183,993,300	3,929,200
10	Museum Management Program	-	-	-	-	-	-	13,710,900	12,978,300	732,400	-	-	-	-	-	-
11	Agency/City Government Affairs Support Program	-	-	-	-	-	-	2,820,214,892	2,774,205,906	46,008,986	3,010,806,361	2,988,768,414	22,037,947	2,606,414,663	2,553,316,344	53,098,349
12	Tourism Destination Attractiveness Enhancement Program	-	-	-	-	-	-	257,505,300	256,405,600	1,099,700	598,212,300	577,700,169	20,512,131	653,828,300	588,694,648	65,133,652
13	Tourism Marketing Program	-	-	-	-	-	-	89,931,760	85,811,560	4,120,200	200,987,800	200,461,200	526,600	-	-	-
14	Tourism Resource and Creative Economy Development Program	-	-	-	-	-	-	11,916,600	11,880,400	36,200	-	-	-	702,832,500	650,377,765	52,254,735
TOTAL		6,223,173,000	5,957,878,391	265,294,609	4,428,968,900	4,293,854,735	135,114,165	3,216,588,752	3,164,536,966	52,051,786	3,896,016,061	3,852,698,183	43,317,878	8,427,710,593	8,180,350,112	247,360,481

Financial recapitulation data shows budget fluctuations and program realization each year. In 2019, the total budget reached IDR 6,223,173,000 with a realization of IDR 5,957,878,391. The remaining budget was recorded at IDR 265,294,609, indicating relatively effective budget use with an efficiency of around 4.26%. The program with the largest allocation is the Office Services Program with a budget of IDR 585,267,695 and a realization of IDR 587,705,236, exceeding the planned budget. The Tourism Destination Development Program also occupies a large portion of the budget with an allocation of IDR 4,406,270,400 and a realization of IDR 4,243,923,403, resulting in a remaining budget of IDR 162,346,997.

In 2020, the budget decreased to IDR 4,428,968,900 with a realization of IDR 4,293,854,735, leaving IDR 135,114,165. The budget decrease can be attributed to the impact of the COVID-19 pandemic which affected the allocation of funds. The Office Services Program remains one of the programs with the largest allocation, although its budget has decreased compared to the previous year. Meanwhile, the Partnership Development and Tourism Resources Program did not receive an allocation of funds, reflecting a shift in priorities. 2021 shows a significant change in budget allocation. The budget focus has shifted to the Regional Government Affairs Support Program, with a budget of IDR 2,820,214,892 and a realization of IDR 2,774,205,906, leaving IDR 46,008,986. The Tourism Destination Attractiveness Enhancement Program also received attention, with an allocation of IDR 257,505,300 and a realization of IDR 256,405,600. The total budget this year is IDR 3,216,588,752, with a remaining IDR 52,051,786, indicating a budget efficiency of around 1.62%.

The budget in 2022 increased to IDR 3,896,016,061 with a realization of IDR 3,852,698,183, leaving IDR 43,317,878. The Cultural Heritage Preservation and Management Program began receiving an allocation with a budget of IDR 29,683,400 and a realization of IDR 29,608,400, leaving IDR 75,000. The Cultural Development Program also experienced an increase in allocation with a realization of IDR 40,770,000 from a budget of IDR 40,920,000, indicating near-optimal use. The addition of this program indicates a focus on cultural preservation and diversification of tourism activities. The year 2023 shows a significant budget increase to IDR 8,427,710,593, with a realization of IDR 8,180,350,117, leaving IDR 247,360,476. The Tourism Resources and Creative Economy Development Program received great attention, with an allocation of IDR 702,832,500 and a realization of IDR 650,577,765, leaving IDR 52,254,735. The Cultural Development Program and the Cultural Heritage Preservation and Management Program also experienced an increase in allocation, reflecting a commitment to strengthening the cultural and creative economy sectors.

Overall, the 2019–2023 period shows the dynamics of budget allocation and realization influenced by changing priorities and external challenges such as the pandemic. The year 2023 marks a significant increase in the budget, indicating a new focus on tourism development integrated with the creative economy and cultural preservation. The efficiency of budget use varies each year, with the remaining budget indicating adjustment efforts in program planning and implementation..

5. Discussion

The analysis results show that the Tourism and Culture Office of Sinjai Regency successfully maintained a good level of budget utilization efficiency during the period 2019–2023. With efficiency ranging from 95.73% to 98.89%, this agency was able to manage financial resources effectively despite facing challenges in fluctuating budget allocations. The increase in efficiency observed in 2022, where efficiency reached 98.89%, reflects the Department's ability to adjust program priorities and budget allocations responsively to the needs of the community. This shows that when the focus is placed on programs that have a direct impact on the community, better results can be achieved.

However, despite the high efficiency figures, it is important to remember that efficiency does not

always align with service quality. Challenges in program implementation may indicate deeper management issues, which can affect public satisfaction. Therefore, a more comprehensive evaluation of the program's impact on the quality of services provided is necessary. The impact of the COVID-19 pandemic also became an important factor influencing budget management. The adjustments made in 2020 demonstrated a quick response to the emergency situation, but also highlighted the need for more flexible and adaptive strategies in facing unexpected conditions. This experience can serve as a valuable lesson in future budget planning.

Overall, this discussion shows that although the Tourism and Culture Office of Sinjai Regency has succeeded in budget efficiency, continuous efforts are still needed to improve service quality and ensure that budget allocations truly meet the needs of the community. This research recommends the need for continuous monitoring and evaluation, as well as the active involvement of stakeholders in the planning and implementation of programs to achieve more optimal results.

5.1 Comparison with Prior Research

The analysis of the budget usage by the Tourism and Culture Office of Sinjai Regency shows results that are in line with previous research findings, but also reveals several important differences. First, these findings support the argument put forth by [13] that efficient budget management is key to achieving good performance in the public sector, where this department has managed to achieve efficiency ranging from 95.73% to 98.89%. Second, although previous research by [11] did not specifically discuss the impact of the pandemic, the results of this study indicate that the budget adjustments made in 2020 due to COVID-19 contributed to increased efficiency, highlighting the need for flexibility in budget management.

Furthermore, although research by [16] shows that budget efficiency often positively correlates with service quality, the findings in this study indicate that challenges in program implementation can affect the perceived quality of services by the community. This underscores the need to focus not only on efficiency but also on the tangible outcomes experienced by the community.

Finally, research by [7] emphasizes the importance of financial ratio analysis in assessing the performance of institutions. This research complements those findings by highlighting the need for continuous evaluation and stakeholder involvement in budget planning to enhance the effectiveness of budget utilization. Overall, although the results of this study align with many previous findings, the emphasis on the impact of the pandemic, challenges in service quality, and the importance of stakeholder engagement provide new contributions to the understanding of budget management in the public sector, particularly in the context of tourism and culture.

6. Conclusion

This research shows that the Tourism and Culture Office of Sinjai Regency successfully achieved a good level of budget utilization efficiency during the period 2019–2023, with efficiency ranging from 95.73% to 98.89%. The significant increase in efficiency in 2022 reflects the Office's ability to adjust budget allocations for priority programs, although challenges in service quality still need to be addressed. The impact of the COVID-19 pandemic has also proven to affect budget management, where the adjustments made in 2020 contributed to increased efficiency. However, this research emphasizes that budget efficiency does not always align with the quality of services provided to the community, making it important to conduct continuous evaluations of the impact of budget usage.

Recommendations for the Tourism and Culture Office include the need for regular monitoring and evaluation of funded programs, as well as increased stakeholder involvement in the budget planning process. With these measures, it is hoped that budget allocations will not only be efficient

but also effective in meeting the needs of the community. Overall, this research provides important insights into budget management in the public sector and highlights the importance of attention to service quality in efforts to improve efficiency. Further research in this field is expected to contribute more significantly to better budget management practices in the future.

This research has several limitations that need to be considered. First, the data used is secondary and obtained from official documents, which may not always be complete or up-to-date, potentially affecting the accuracy of the analysis. Second, this research only covers the period from 2019 to 2023, so the findings may not reflect previous conditions or changes that occurred after 2023, limiting the generalization of results to a broader time period. Third, there are many external factors that can influence budget management and service quality, such as changes in government policy, economic conditions, and social dynamics, which may not be fully identified or measured in this study. Fourth, the interpretation of the analysis results may be influenced by the researcher's perspective; although efforts have been made to maintain objectivity, subjectivity in the analysis and recommendations may still exist. Lastly, methodological limitations also need to be considered, where the analysis methods used are descriptive and do not involve more complex analytical techniques, such as regression analysis or predictive models, which can limit the depth of analysis and understanding of the relationships between different variables. By understanding these limitations, it is hoped that a better context can be provided for the research results and that direction can be given for further research in the field of budget management in the public sector.

This research opens several avenues for further studies that can deepen the understanding of budget management in the public sector. First, subsequent research could include long-term analyses involving periods before and after 2023 to understand budget management trends more comprehensively. This can help identify patterns and changes that may occur over time. Second, using a case study approach in other sectors, such as health or education, can provide a broader perspective on the factors affecting budget usage efficiency. Cross-sector comparisons can also provide useful insights.

Third, further research could explore the influence of external factors, such as economic conditions and government policies, on budget management and service quality. This analysis could involve both quantitative and qualitative data to provide a more holistic picture. Fourth, the use of more complex analytical methods, such as regression analysis or modeling techniques, can help identify causal relationships between variables and provide a deeper understanding of the factors affecting budget efficiency. Lastly, research focusing on the role and participation of stakeholders in budget planning and evaluation can be an interesting area. Understanding how this involvement affects outcomes and program effectiveness can provide important insights for improving budget management.

7. Recommendation

Based on the findings and analysis that have been conducted, there are several recommendations for the Tourism and Culture Office of Sinjai Regency. First, the Department is advised to conduct regular monitoring and evaluation of all programs funded by the budget. This step will help identify areas that need improvement and ensure that the budget is used effectively. Second, it is important for the Department to improve the quality of services provided to the community, even though budget efficiency has been maintained. Further research on public satisfaction with services can provide insights into understanding their needs and expectations. Third, increasing stakeholder involvement in the budget planning and evaluation process is very important. By involving the community, NGOs, and other related parties, the Department can ensure that budget allocations meet actual needs.

Fourth, considering the impact of the COVID-19 pandemic, the Department needs to develop a more flexible and responsive budget management strategy to unexpected conditions. This may include quick budget adjustments to address future emergencies. Fifth, providing training to staff on financial management and project management can enhance the internal capacity of the Department. This capacity improvement will contribute to better budget management and higher program effectiveness. Lastly, utilizing information technology for budget management systems can enhance transparency and accountability. The use of budget management software will assist in more accurate reporting and data analysis. By implementing these recommendations, the Tourism and Culture Office of Sinjai Regency is expected to improve the efficiency and effectiveness of budget management and provide better services to the community.

REFERENCES

- [1] Adisasmita, R. (2010). *Regional Development Financing*. Yogyakarta.
- [2] Adisasmita, R. (2010). *Regional Government Management*. Makassar.
- [3] Arraniry, F. (2018). Analysis of the influence of the tourism sector on regional original income in West Nusa Tenggara Province (2012-2016).
- [4] Azizah, N., Deliarnoor, N. A., & Sagita, N. I. (2023). Strategy of the Tourism and Culture Office in managing tourism in Pangandaran Regency in 2020–2021. *Wahana Bhakti Praja Scientific Journal*, 13(2), 142–151.
- [5] Fahmi, I. (2020). *Financial Report Analysis*. Bandung.
- [6] Harahap, S. (2018). *Critical Analysis of Financial Reports*. Jakarta.
- [7] Hantono. (2018). *Financial Statement Analysis Concept with Ratio Approach and SPSS*. Sleman: CV Utama.
- [8] Hery. (2014). *Accounting for Beginners*, pp. 1–3.
- [9] Hery. (2018). *Financial Statement Analysis: Integrated and Comprehensive Edition*. Jakarta: PT Gramedia.
- [10] Kasmir. (2015). *Financial Statement Analysis*. Makassar: Rajawali Pers.
- [11] Kasmir. (2016). *Financial Statement Analysis: First Edition, Twelfth Printing*. Jakarta: PT EJ Grafindo Persada.
- [12] Kristian, Y. (2017). Management of tourism objects by the West Kutai Regency Tourism Office at Lake Aco, Linggang Melapeh Village, Linggang Bigung District. *E-Journal of State Administration*, 5(1), 5404–5417.
- [13] Mahsun, A. (2013). Islamic education in the current of globalization: A descriptive analytical study. *Epistemé: Journal of Islamic Science Development*, 8(2), 259–278.
- [14] Mahsun, M. (2015). Reconstruction of Islamic legal thought through integration of classical methods with modern scientific methods. *Al-Ahkam*, 1(25), 1–18.
- [15] Munawir. (2014). *Financial Report nalysis: Fourth Edition*. Aceh Barat: Liberty.
- [16] Mahmudi. (2010). *Public Sector Performance Management*. Jakarta: STIE YKPN.
- [17] Nasution, N. H., Batubara, M., & Arif, M. (2022). Tourism management and development strategy in increasing community income. *Scientific Journal of Islamic Economics*, 8(1), 423–429.
- [18] Novita, M. (2017). Factors causing the decrease in tourist visits to the Seminung Lumbok Resort tourist attraction, Lumbok Seminung District, West Lampung Regency in 2016.
- [19] Nurhadi, F. D. C., & Rengu, S. P. (2014). Tourism development strategy by local governments on local original income (Study at the Youth, Sports, Culture, and Tourism Office of Mojokerto Regency). *Journal of Public Administration (JAP)*, 2(2), 325–331.
- [20] Pasolong, H. (2010). *Public Administration Theory*. Bandung: Alfabeta Publisher.

- [21] Rahma, A. A. (2020). The potential of natural resources in developing the tourism sector in Indonesia. *National Journal of Tourism*, 12(1), 1–8.
- [22] Sangadji, E. M., & Sopiah. (2010). *Research Methodology (Practical Approach to Research)*. Yogyakarta: CV Andi Offset.
- [23] Silviana, W., & Mubarak, A. (2020). Management of sustainable tourism destination development at Carocok Painan Beach tourism object. *Journal of Management and Public Administration (JMIAP)*, 2(3), 48–57.
- [24] Sukamulja, S. (2019). *Financial Report Analysis as a Basis for Investment Decision Making*. Yogyakarta: Andi.
- [25] Utami, B. A., & Kafabih, A. (2021). Indonesian tourism sector in the midst of the COVID-19 pandemic. *JDEP (Journal of Economic Dynamics of Development)*, 4(1), 8–14.
- [26] Widari, D. A. D. S. (2020). Sustainable tourism development policy: Theoretical and empirical studies. *Journal of Tourism Studies and Applications*, 1(1), 1–11.