

Research Article

Budget Performance in the Tourism Program During the National Economic Recovery Period 2020-2022 at the Ministry of Tourism and Creative Economy

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Abstract: This study examines the realization and impact of the National Economic Recovery (PEN) budget on Indonesia's tourism sector during the COVID-19 pandemic from 2020 to 2022. Findings indicate that PEN funds, distributed directly to stakeholders including health workers, tourism operators, and creative economy participants support initiatives like CHSE certification and local product promotion. These efforts have bolstered tourism recovery, increasing visitor confidence and supporting local businesses. Key destinations like Bali and Borobudur experienced revitalization. The study also underscores the importance of transparency in financial management, with audits and public disclosures enhancing stakeholder trust.

Keywords: Budget Performance; Creative Economic Impact; Economic Recovery; Tourism; Transparent Accountability.

1. Introduction

The COVID-19 pandemic, which began in early 2020, had a significant impact on the global economy, including Indonesia. To address these effects, the government implemented the National Economic Recovery Program, which supports the recovery of strategic sectors, particularly tourism and the creative economy, which are sources of foreign exchange and potential for innovation. However, the pandemic resulted in a significant decline in the number of tourists and economic activities, necessitating government intervention (Abidin, 2021; Dinhaq, 2022).

The Ministry of Tourism and Creative Economy received budget allocations to restore the tourism sector during the pandemic and made an evaluation of budget realization to assess the effectiveness of the use of funds and identify existing challenges (Cresswell & J. David, 2018; Tobing, 2021) based on the Regulation of the Minister of Finance on the budget management framework in responding to the pandemic and national economic recovery (Noriska et al., 2023). This regulation emphasizes targeted budget allocation, flexible management, and transparency to prevent misuse of funds.

Therefore, this study aims to evaluate the budget realization in tourism programs during the national economic recovery period 2020 – 2022. Which is the research questions are:

- How budget of National Economic Recovery was realized during the pandemic?
- To what extent the program of National Economic Recovery brings impact on the tourism and creative economic sector?
- What actions taken to ensure the transparent accountability of National Economic Recovery budget?

2. Literature Review

2.1. Public Budgeting in The Ministry of Tourism and Creative Economy

The public budget in the evaluating of the realization of the National Economic Recovery budget at the Ministry of Tourism and Creative Economy for 2020-2022 includes several key concepts that are relevant to understand the effectiveness and efficiency of budget

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use in efforts to recover the economy of the tourism and creative economy sectors. First, the public budget serves as an essential policy tool in the distribution of resources to achieve the economic and social goals that have been set by the government (Sukawati et al., 2023). In the context of the National Economic Recovery, the budget allocated to the Ministry of Tourism and Creative Economy is intended to mitigate the impact of the COVID-19 pandemic, focusing on the revitalization of the most affected sectors such as tourism and the creative economy. Second, the principles of efficiency and effectiveness are the foundation in public budget management. The importance of transparency accountability in the use of public funds is key in measuring the success of this program. Thus, the evaluation of budget realization in the context of the National Economic Recovery provides important insights into the effectiveness of government policies in supporting economic recovery and ensuring the appropriate use of the budget with a positive impact (Sukawati et al., 2023).

Budget performance refers to the effectiveness and efficiency in the implementation of the budget. Effectiveness is measured by the extent to which budget goals are achieved, while efficiency refers to the optimal use of resources to achieve desired results (Tobing, 2021). Budget performance measurement involves comparing the planned budget and its realization. Significant differences between planning and realization can indicate problems in planning, execution, or budget control. Therefore, budget performance is important to identify areas that need improvement and ensure that the budget is used effectively to achieve development goals (Noriska et al., 2023). Budget performance is measured using the Budget Implementation Performance Indicator, which evaluates the efficiency and effectiveness of budget utilization. Budget Implementation Performance Indicators data is obtained through the Ministry of Finance application, accessible at <http://spanint.kemenkeu.go.id/> and the scoring categories are as follows:

Table 1.

The Budget Implementation Performance Indicators

The Budget Performance Scoring	Category
The Budget Performance Scoring ≥ 95	Excellent
$89 \leq$ The Budget Performance Scoring < 95	Good
$70 \leq$ The Budget Performance Scoring < 89	Fair
The Budget Performance Scoring < 70	Poor

Budget realization in the National Economic Recovery at the Ministry of Tourism and Creative Economy involves an evaluation of the budget allocated to achieve the program objectives. In this case, government financial management must ensure that the funds allocated to the Ministry of Tourism and Creative Economy are used effectively to revive the tourism and creative economy sectors (Puspitaningrum and Mahirun, 2021). This includes various initiatives, such as financial support for tourism industry players, training and capacity building of human resources, as well as domestic and international tourism promotion. In addition, mentoring programs for MSMEs in the creative economy sector are also an important focus (Cresswell and J. David, 2018).

2.2. The Impact of the Tourism and Creative Economic

The economic impact of tourism and creative economic has become very significant, where many destinations experience a decrease in income, loss of jobs, and disruption to environmental sustainability (Pelly and Baiduri, 2020). In this context, tourism theory helps understand how the tourism sector is responding to the crisis through innovations such as virtual tourism, domestic tourism promotion, and the implementation of strict health protocols, as well as through long-term recovery planning to create a more resilient and sustainable tourism system in the future (Hanifa and Fisabilillah, 2021). Effective budget realization is expected to be able to maintain the sustainability of the tourism industry and the creative economy through various programs, such as subsidies for tourism business actors, promotion of safer tourist destinations, and the development of tourism infrastructure that focuses on health protocols (Putri, Jeddawi and Utami, 2021).

In this case, the effectiveness of budget realization is not only seen from how much funds are absorbed, but also from the results achieved, such as increasing the number of tourists, recovering the local economy, and strengthening Indonesia's tourism image (Mulyana et al., 2023). The implementation of programs that are right on target and in accordance with

the needs on the ground will determine how quickly the tourism and creative economy sector can recover and again make a significant contribution to the national economy (Pelly and Baiduri, 2020). Overall, this theory emphasizes that in crisis situations, such as the COVID-19 pandemic, budget realization in tourism programs is not only a mere fiscal policy instrument, but also a key in economic recovery strategies. Appropriate, effective, and adaptive budget management will be the foundation for sustainable recovery and strengthening the tourism sector in the long term (Lativa, 2021).

2.3. The Accountability of Budget

Accountability is a branch of accounting that focuses on measuring and reporting managerial performance with the primary goal of assessing and controlling organizational activities. In this system, the organization is divided into centers of responsibility, each of which is led by a manager who is responsible for financial and operational performance. These centers of responsibility can be cost centers, revenue centers, profit centers, and investment centers (Sukawati et al., 2023). Each center has specific goals and targets to be achieved, which are evaluated through performance reports that are compiled periodically. This report serves as a tool to measure the effectiveness and efficiency of management in achieving the goals that have been set. The main principle of accountability accounting is that managers are only responsible for areas under their control, which encourages accountability and transparency in resource management (Apriliansyah et al., 2021).

This approach assists organizations in better planning, control, and decision-making, as well as improving overall performance by motivating managers to achieve their goals (Syahara et al., 2024). Additionally, accountability accounting supports internal controls by ensuring that every activity and transaction is accurately recorded and reported, allowing for early identification of irregularities or problems that may arise. Thus, accountability accounting is not only a management control tool, but also a means to improve operational efficiency and overall financial performance of the organization (Ainun, 2021). The implementation of public policies must also be transparent and accountable. Supervision carried out by audit institutions and active participation from the public in supervising the implementation of the program can prevent irregularities and ensure that every rupiah spent provides maximum benefits (Septa Soraida, 2022).

2.4. Stewardship Theory

The stewardship theory assumes that there is a close relationship between the success of the organization and the satisfaction of the owner. Stewards are responsible for protecting and maximizing the organization's wealth through the company's performance, so that the utility function reaches its maximum level (Cresswell and J. David, 2018). The main assumption of this theory is that managers will align their goals with those of the owner. However, this does not mean that stewards do not have personal needs (Ainun, 2021). Stewardship theory can be applied in accounting research of public sector organizations such as government and other non-profit organizations. Regional Government Financial Statements are one of the efforts to realize the implementation of good governance, to achieve this goal in the preparation of Regional Government Financial Statements, Regional Governments must disclose clearly and in detail related to accounting data and other relevant information (Mauliya and Ratmono, 2023). The Regional Government Financial Statements made by the Regional Government will be useful for various parties who need these financial statements. Certain parties can use the Local Government Financial Statements to make economic decisions.

In this theory, managers will be more concerned with credibility or public trust. Based on the assumption of stewardship theory which states that managers will try to manage resources optimally and make the best decisions for the interests of the organization and work based on the idea that the profits (fulfillment of needs) of managers or stewards and owners or principals come from a strong company organizationally and economically (Manuputty et al., 2021). Associated with the quality of local krisgovernment financial statements, the benefit to stewardship theory is that information is of higher quality, based on the theory there is a positive relationship between the quality of local government financial statements and stewardship theory. The government acting as a manager has the obligation to present useful information to the users of government financial information who act as a principal in assessing accountability and making decisions, economic, social and politics.

In principle, accounting is a tool of self-control, as a means of reporting managers' activities on human resource management and finance. With limitations, resource owners hand over the mandate of resource management to other parties (stewards/management) who are more prepared (Nasution, 2022). The contract of the relationship between principals and stewards is based on trust, collective in accordance with the organization's goals. Stewardship theory is a model that can be applied in public sector organizations. This stewardship theory explains that in a company there are two parties that interact with each other and have a contractual relationship between the manager (agent) and the shareholder (principal). The stewardship relationship arises due to the creation of a working relationship between the party that gives the authority, namely the shareholder, and the party who receives the authority, namely the manager (Suwarno et al., 2023).

3. Research Method

This study employs a descriptive qualitative approach through a case study at the Ministry of Tourism and Creative Economy. This method was selected to provide a detailed exploration of the budget realization in the National Economic Recovery program during the 2020-2022 period. The Ministry of Tourism and Creative Economy was a key focus within the National Economic Recovery program due to its significant role in the this process. Consequently, the selected respondents are individuals directly involved in the National Economic Recovery program within this ministry. The choice of eight respondents in the study using purposive sampling was intentional, as this sampling technique allows the researcher to select individuals who possess specific characteristics and roles directly related to the budget realization process within the Ministry of Tourism and Creative Economy. By targeting respondents who hold key positions and are actively involved in budget management and program implementation, the study ensures that the collected data will be rich and relevant. This targeted approach enables in-depth insights, which are essential in qualitative research for understanding complex administrative and economic impacts accurately (Kumara, 2018).

Participant recruitment was conducted using the primary researcher's network, leading to the involvement of eight respondents who agreed to participate. The choice of eight respondents is justified based on criteria such as representation across various key positions relevant to budget management and program implementation. Additionally, qualitative research often benefits from smaller, targeted samples to enable in-depth insights (Creswell, 2013).

Data collection involved structured interviews, recognized for capturing in-depth and systematic information through focused questioning (Kvale & Brinkmann, 2015). This approach provided a structured means to explore participants' insights into budget allocation, challenges in implementation, and the impacts on various programs. According to Creswell, structured interviews in qualitative research allow researchers to consistently address specific topics across multiple respondents, thereby ensuring comparability and depth in the collected data (Creswell, 2018). This alignment with Creswell's methodology underscores the study's reliability, as structured interviews facilitate thematic consistency and a comprehensive view of respondent perspectives.

Content analysis allows researchers to uncover the meanings behind respondents' words and assess the frequency and context of recurring themes in interview texts (Hasan et al., 2022). By analyzing the language used in a news article, researchers can evaluate for bias or partiality, and they can also draw inferences regarding the messages embedded in interviews, documents, or even the local culture. Creswell (2018) emphasizes that content analysis in qualitative research involves coding text systematically to uncover themes, which helps researchers understand not only surface-level meanings but also the underlying values and assumptions within the data. This method facilitates a structured exploration of how cultural and contextual factors shape respondents' expressions and interactions.

The population used in the study consists of eight employees or officials at that place who are involved in managing and reporting the The National Economic Recovery program budget. Of this population, the researcher took a sample of eight selected samples including key participants from each of the deputies described in the table below:

Table 2.

Research Respondents

Number	Position	Job Title	Respondents Initial
1	Main Inspectorate	Associate Auditor	S
2	Deputy 2	Executive Staff	HS
3	Deputy 3	State Budget Financial Management Analyst Junior Expert	FY
4	Deputy 4	Junior Expert Budget Analyst	SS
5	Deputy 5	Junior Expert Budget Analyst	EA
6	Deputy 6	Junior Expert Budget Analyst	N
7	Deputy 7	Executive Staff	FR
8	Deputy 7	Executive Staff	RO

The documentation method was used to support the interviews in this study. The documentation includes performance reports as the main source and financial reports as supporting data. The public can access the reports on the Ministry of Tourism and Creative Economy website in <https://ppid.kemenparekraf.go.id/kategori/INFORMASI-BERKALA/4>. According to Creswell, using documentation in qualitative research provides a stable source of information that can be reviewed multiple times for validation, adding depth and reliability to the interview data by offering a secondary perspective on the main findings (Creswell, 2018).

4. Results and Discussion

4.1. Budget and Realization

The research studied is on the realization of the tourism program budget during the national economic recovery period of 2020 – 2022, as shown in the following table:

Table 3.

Budget and Realization of National Economic Recovery (IDR)

Year 2020		Year 2021		Year 2022	
Budget	Realization	Budget	Realization	Budget	Realization
372.642.830.000	329.476.999.521	492.599.857.000	405.720.712.522	265.689.990.000	255.381.245.577
88,42%		82,36%		96,12 %	

Data Source: Performance Reporting Year 2020, 2021, and 2022

The researcher evaluated Table.3 and Table.1, it can be seen that the conditions of budget absorption during the national economic recovery period are :

- Year 2020: 88,42%: Good
- Year 2021: 82,36%: Good
- Year 2022: 96,12%: Excellent

This means that 2022 is better than 2021 and 2020, in terms of budget implementation in accordance with the initial plan that has been set, namely all activities in terms of the implementation of programs and activities in all task forces carried out must follow the plan that has been prepared, which can be seen in the document. Then, the implementation of the budget complies with all applicable rules and regulations from the government and focuses on how effective the budget is used. The last is that the budget issued can achieve the results or goals that have been set, meaning that the budget is used appropriately to get maximum results in accordance with the expected goals and benefits, in this case the national economic recovery from the pandemic.

The COVID-19 pandemic certainly has a direct impact on the tourism industry and the creative economy. This industry is the first to be affected, potentially the most depressed and the latest to recover. To face the challenges of sustainability in the tourism and creative economy sectors, the Government seeks to protect tourism and creative economy business actors who have been hit by the COVID-19 pandemic. Therefore, measures to mitigate the

impact of COVID-19 on the tourism and creative economy sectors are determined by the President of the Republic of Indonesia.

4.2. Tourism and Economic Creative Program

Based on documentation data from the 2020, 2021 and 2022 performance reports, as well as the results of interviews from eight respondents, there are several tourism and creative economy programs that support the recovery of the creative economy, such as:

- a) Implementation of Cleanliness, Health, Safety and Environmental Sustainability (CHSE) Certification in the Field of Hotels, Restaurants, Tourist Attractions and Homestays:

This implementation is intended for entrepreneurs and/or managers and employees in meeting the needs of guests for clean, healthy, safe, and environmentally friendly tourism products and services during the COVID-19 pandemic and is a reference for the Provincial Government, Regency/City Government, as well as business and professional associations related to hotels, restaurants/restaurants, tourist attractions and homestays to conduct socialization, tutorials/education, simulations, trials, mentoring, coaching, monitoring and evaluation in the implementation of cleanliness, health, safety, and environmental sustainability, in order to increase the confidence of the parties, the reputation of the business and tourism destinations.

- b) Reactivation of the Hospitality Industry for Self-Isolation of Asymptomatic People

The requirements for hotels that meet the criteria in accordance with the Covid-19 handling guidelines are to have a patient reception room to conduct health checks, there is a team that has been trained in disinfection, a mini hospital is available, has standard protective equipment for hotel staff, food and drinks are delivered to the front of the patient's room by officers and there is an evacuation route if there is a patient whose condition worsens. In addition, accommodation is also available for health and security workers; There is a temporary storage area for medical and infectious waste before being transported to a special treatment site for medical waste and hotel staff must be healthy, have no comorbidities and have carried out a PCR test with negative Covid-19 results.

- c) National Campaign Proud of being Made in Indonesia:

The President of the Republic of Indonesia through the Minister of Tourism and Creative Economy launched a national campaign to be proud of being made in Indonesia in mid-2020. This program aims to help MSMEs to survive during the pandemic. The government realizes that MSMEs are a contributor to 60% of Indonesia's Gross Domestic Income and contribute greatly to the absorption of Indonesian labor. Therefore, a breakthrough is sought so that MSMEs can still sell online through digital platforms and marketplaces. This campaign was ultimately able to survive and expand the sales reach beyond expectations.

- d) Virtual & Hybrid Events:

Since the Covid-19 pandemic hit Indonesia, since then normal conditions have immediately changed and affected almost every existing sector. The tourism sector is one of the most affected by this pandemic. Innovation is a mandatory thing to do because the space for community movement is slightly disturbed. Changes in consumer habits during the pandemic have made all industries need to adjust to new habits. Since the pandemic, people have had the habit of accessing either work or any activity online, including the Implementation of Virtual & Hybrid Events. The event activities carried out in the pandemic era include Prambanan Jazz Virtual Festival and We Love Bali.

- e) Government Assistance for Tourism Businesses:

Government assistance in the context of business reactivation is given to tourism business actors registered in the Online Single Submission of the Ministry of Investment. Government assistance in 2021 is intended for six types of tourism businesses, namely Melati Hotels, Homestays / Tourist Cottages, Provision of Other Short-Term Accommodations, Travel Agent Activities, Travel Agency Activities and SPAs registered in the Ministry of Investment's Online Single Submission. The amount given to BPUP recipients is IDR 600,000 per month x 3 months and is paid at once. Government Assistance Funds can be used by these recipients to finance business continuity such as telephone and internet costs, health equipment needs, facility maintenance needs, kitchen needs, rapid antigen costs and consumption during tourist trips, the cost of purchasing stationery, billboard permits, health consultants and other costs needed to survive during the Covid-19 pandemic.

f) Health Team Staycation Accommodation

One form of support and program to stimulate the recovery of the hospitality industry is through the support of accommodation for health teams. This activity is a continuation of the accommodation support that has been implemented since 2020. Provision of accommodation for the health team, including accommodation, transportation, meals and laundry for the health team on duty.

g) Film Stimulus Program

Since the pandemic, the Indonesian film industry has faced tough challenges. Production Houses and Film Communities cannot carry out their productions because they do not have liquid funds for production due to the lack of film festivals, film screenings in cinemas and film events as the main income of the film industry, as well as the delay in the implementation of several film productions as a result of the implementation of restrictions on community activities that make the Indonesian film ecosystem experience a decline in performance. Film workers, especially outside Java, have a lot of who lost their jobs. Even though the film industry is one of the industries that contributing to the country's economy both in terms of labor and Gross Domestic Product is quite large. Therefore, the Ministry of Tourism and Creative Economy seeks to help the recovery of the film industry to remain active and productive by conducting selections for filmmakers from Production Houses and Film Communities. Those who pass the selection will get funds starting from pre-production, short film production or short documentary films and finally film promotion.

h) Supporting MotoGP and World Superbike 2022 Events

The peak of the national economic recovery budget at the Ministry of Tourism and Creative Economy is the MotoGP of Indonesia event which takes place on the 18th-20th March 2022 and the World Superbike of Indonesia which will take place on November 11-13, 2024 at the Pertamina Mandalika International Street Circuit. Total visitors for three days of the 2022 Mandalika MotoGP is 120,089 people consisting of spectators, officials and committee. The total ticket sales for the 2022 Mandalika MotoGP are 67,689 tickets, most of which are Indonesian tourists. In addition, the MotoGP event in Mandalika attracted enthusiasm from all over the world provinces in Indonesia. The results of the analysis of ITDC and Kompas R&D show that the multiplier impact is felt in West Nusa Tenggara province and also in all provinces in Indonesia with Indonesia's added value of Rp 4.5 trillion. In addition to MotoGP, there is a World Superbike 2022 with a total of 51,629 visitors for 3 days. The total ticket sales for World Superbike 2022 are 40,015 tickets worth IDR 6.52 billion.

4.3. Interview Results

Overall, the realization of the national economic recovery budget for tourism programs from 2020 to 2022 showed fluctuations, but there was progress in budget absorption in 2022. The main challenges remain limited time, coordination between institutions, complex administrative procedures and the readiness of small and medium-sized business actors to receive assistance. In maximizing the national economic recovery in the field of tourism and the creative economy, there needs to be time efficiency, simplification of procedures, improvement of the aid distribution system and synergy between related institutions. Therefore, this study conducted direct interviews with relevant parties to get an in-depth analysis of the implementation of tourism and creative economy programs during the pandemic. The following researcher presented the results of interviews with respondents as attached in Table.2, including:

1) Deputy of Digital Economy and Creative Products or Deputy 7

As said by the initials of the RO respondent, "If the allocation of the Film Stimulus Program at that time was indeed a directive from the President of the Republic of Indonesia. There are film associations that write letters and meet directly with the President of the Republic of Indonesia and finally from the President direct the implementation of the Film Stimulus Program." The allocation of the national economic recovery budget for the digital economy and creative products, which is overseen by Deputy 7, shows a strategic focus on revitalizing the film industry amid significant time constraints. The main challenge is the delay in the direction of the program, which limits the implementation window to just a few months (September to December 2021). Nonetheless, Deputy 7 launched three main initiatives, namely the Film Stimulus Program designed to meet the urgent needs of the film industry. The

distribution follows the Government Assistance model that ensures direct funding to recipients who meet the criteria.

2) Deputy of Industry and Investment or Deputy 4

In the industrial and investment sectors, the national economic recovery budget plays an important role in supporting the recovery of the tourism economy by collaborating with local and provincial governments. Deputy 4 emphasized the importance of aligning budget allocation with needs on the ground achieved through close coordination with local stakeholders. The national economic recovery budget introduced the Cleanliness, Health, Safety, and Environment (CHSE) Certification to reassure tourists and facilitate convenient tourism. As said by the initials of the SS respondent, "The CHSE certification is a very good result because the Tourism industry can be trusted again by the public and tourism and creative economy actors can attract tourists again."

3) Deputy of Marketing or Deputy 5

As the initials of the EA respondent said, "The condition currently the pandemic so everything has to adjust, there is also a relaxation issued by the Ministry of Finance related to the budget absorption process." Deputy 5's efforts target the recovery of the tourism industry, especially in the sectors most affected by the pandemic, such as hotel and restaurant services. One of the main challenges faced was limited mobility and travel restrictions during the pandemic, which had a significant impact on housing and income in the industry. The national economic recovery budget is used to activate hotels for health teams, a move that provides essential accommodation while indirectly supporting the hospitality sector.

4) Deputy of Tourism Products and Event Management or Deputy 6

As the initials of the N respondent said, "In 2022 we will restore public trust with the implementation of international events that we bring from abroad, so the MotoGP and World Superbike events are one of the forms that we do to the public to ensure that the international parties have regained their trust because we have held international events in Indonesia with high standards." The national economic recovery budget contributes significantly to the development and promotion of tourism products and events. Deputy 6 focuses on implementing CHSE certification and organizing MotoGP and World Superbike events in Mandalika. The CHSE certification process, which began in 2020, is crucial in reassuring tourists about the safety measures, which encourages the gradual return of visitors. In 2022, the successful hosting of MotoGP and World Superbike events underscored the effectiveness of the budget in attracting international attention and domestic tourists. The event provides a boost for local MSMEs, particularly in the hospitality, food and craft sectors by providing them with a platform to sell products and services, leading to increased sales and high occupancy rates for homestays

4.4. Transparant Accountability

The National Economic Recovery budget played a crucial role in revitalizing Indonesia's tourism and creative sectors during the pandemic. Its implementation spanned multiple areas, including the digital economy, industry investment, marketing, and event management, each addressing immediate needs while promoting resilience and growth. In the creative sector, the budget's support for the film industry helped create jobs and sustain industry activities. As said by the initials of the RO respondent in Deputy 7, "If we manage the national economic recovery budget, we are only facilitators. The budget account of the Film Stimulus Program is channeled directly to the recipient's account. We are a facilitator to help curate and collect data. If we don't hold the budget at all because it is from the government budget that is transferred directly to the recipients of assistance." In industry and investment, collaborations with local governments and the implementation of CHSE certifications reassured the public of safe tourism practices, encouraging tourist activity and economic engagement. As said by the initials of the SS respondent in Deputy 4, "We involve a lot of supervisory teams, both from within and from outside, such as the Inspectorate and the Financial Audit Government. So in handling the national economic recovery budget, we are properly supervised by both parties, so that the funds go directly to the recipients."

Marketing and event management efforts also benefit significantly from the national economic recovery budget. Marketing initiatives, such as reactivating hotels to accommodate health teams, support the hospitality sector while also aiding public health efforts. Programs targeting MSMEs in the tourism supply chain and creative economy create a multiplier effect

and improve the local economy. As said by the initials of the EA respondent in Deputy 5, "This national economic recovery budget is the core for the Ministry of Finance because it is excluded from the State General Treasurer's Budget Section, because this budget is core and indeed the accountability is quite high, so we always report periodically to the Ministry of Finance and then to the President of the Republic of Indonesia. This budget is also evaluated by the Financial Audit Government. So, we also administratively disbursed very neatly and prepared the contract well." High-profile events such as MotoGP and World Superbike in Mandalika further strengthen tourism as it benefits local MSMEs and strengthens Indonesia's reputation as a safe tourist destination. High-profile events such as MotoGP and World Superbike in Mandalika further strengthen tourism as it benefits local MSMEs and strengthens Indonesia's reputation as a safe tourist destination. The impact of the 2022 Mandalika MotoGP in general is the improvement in the quality of connectivity infrastructure in West Nusa Tenggara as a support for tourism and creative economy activities, mobilizing MSMEs, and absorbing local workers. As said by the initials of the N respondent in Deputy 6, "We involve the Attorney General's Office, the Police, the Financial Audit Government in terms of the financial process and the revision of the budget. We also involve the Ministry of Finance to pay MotoGP and World Superbike hosting fees. In fact, we invite them to see the event firsthand so that they are sure that the event is carried out correctly."

The study's findings reveal a complex landscape regarding the realization of the National Economic Recovery program's budget within the Ministry of Tourism and Creative Economy during the COVID-19 pandemic. Through structured interviews with eight respondents and analysis of relevant documentation, it became evident that the budget allocation aimed to stimulate recovery in the tourism sector faced several challenges. Respondents highlighted issues such as bureaucratic inefficiencies and a lack of coordinated efforts among different stakeholders, which hindered the effective execution of budgetary plans. This discrepancy between budget allocation and actual utilization suggests a significant gap in operational management during the implementation phase. Through transparent and accountable fund management and well-coordinated efforts, the national economic recovery budget has a measurable impact and revitalizes tourism, business and builds a strong foundation for lasting economic stability in Indonesia.

Furthermore, the analysis of performance and financial reports demonstrated that while some initiatives, such as the development of tourist destinations and direct assistance to MSMEs, received adequate funding, others suffered from underutilization. The qualitative data gathered from interviews revealed that many MSMEs were unaware of the available support, indicating a breakdown in communication and outreach efforts. This finding emphasizes the need for more effective strategies to disseminate information about budgetary resources and ensure that target beneficiaries can access the intended benefits. The lack of transparency in the allocation and use of funds was also a recurring theme, suggesting that oversight mechanisms must be strengthened to promote accountability.

Additionally, The Budget Implementation Performance Indicators scoring categories provided a framework for evaluating budget performance across various initiatives. The results showed disparities in performance, with some programs achieving higher scores for their effectiveness in utilizing funds, while others fell short of expectations. This variability indicates a need for a more standardized approach to monitoring and evaluating budget performance. The qualitative insights from this study support the idea that without robust evaluation frameworks, it is challenging to assess the true impact of budget allocations on the recovery efforts within the tourism sector.

5. Conclusions

In conclusion, this research highlights critical areas for improvement in the management of the National Economic Recovery program's budget. The insights gained from the interviews and document analysis underscore the necessity for enhanced transparency, better communication, and more effective coordination among stakeholders involved in budget implementation. By addressing these challenges, the Ministry of Tourism and Creative Economy can better ensure that financial resources are utilized efficiently, ultimately contributing to a more sustainable recovery for Indonesia's tourism and creative economy.

In summary, this research underscores the critical challenges faced in the realization of the National Economic Recovery program's budget within the Ministry of Tourism and Creative Economy during the COVID-19 pandemic, revealing significant gaps in operational management, communication, and transparency. To enhance the effectiveness of budget

utilization, it is essential for the Ministry to implement stronger oversight mechanisms, improve stakeholder coordination, and establish clearer communication channels to ensure that target beneficiaries are adequately informed of available resources. Furthermore, adopting a standardized evaluation framework for monitoring budget performance can provide valuable insights into program effectiveness, allowing for timely adjustments and fostering a more sustainable recovery within Indonesia's tourism and creative sectors. By addressing these recommendations, the Ministry can better fulfill its mandate to support the recovery of the tourism industry, ultimately contributing to the resilience and growth of the economy in the post-pandemic era.

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