



Planning and Budgeting of Tourism Sector in West Nusa Tenggara

Bayu Kharisma[✉], ²Adhitya Wardhana, ³Ade Marsinta Arsani, ⁴Haposan Indra Wesly Pasaribu

^{1,2}Department of Economics, Padjadjaran University, Indonesia

³BPS- Statistics Indonesia

⁴Directorate General of Customs and Excise, Ministry of Finance, Indonesia

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West Nusa Tenggara is one of the central province of tourist destinations in Indonesia. This study aims to identify the consistency between planning and budgeting of the tourism sector in West Nusa Tenggara Province. Consistency analysis is done by analyzing the vision, mission, program, and budget. In addition, it compares planning and budgeting according to variance and percentage change between documents. The results showed that the level of consistency of the RPJPD and RPJMD as well as the RKPD in West Nusa Tenggara Province could be categorized as "excellent". In addition, this consistency is reflected in the total variance and standard deviation. Meanwhile, the analysis of the RPJMD and Renstra shows that there is a mismatch between the vision and mission and is categorized as "bad". Finally, the analysis of the consistency of budget values in the RPJMD and DPA shows that there are inconsistencies in planning and budgeting. Furthermore, the comparison between the target and the realization shows that in 2021, West Nusa Tenggara will not be able to achieve its target. These results indicate that the local government should evaluate the tourism program in the planning and budgeting process to obtain optimal results.

INTRODUCTION

Ensuring effective service delivery to the citizens has become a common agenda for all the governments (Panday & Chowdhury, 2020). The role of planning and budgeting is important and strategic because these two activities are the first cycle to be implemented in the regional financial management process, which includes the vision and mission of local government development, functions authorization, supervision, allocation, distribution, and stabilization. Thus, planning and budgeting is a close relationship cycle that is realistic, targeted, and consistent. Furthermore, the consistency of planning and budgeting is important because it is an indicator in assessing the performance of local governments so that all government programs and activities that have been determined run well and are achieved. Consistency between planning and budgeting is essential because it will affect local government performance.

Following Presidential Regulation number 32 of 2011 on the Master Plan for the Acceleration and Expansion of Indonesia's Economic Development 2011-2025, Bali and Nusa Tenggara are designated as the Gateway to Tourism and National Food Support. The focus of tourism development in this area lies in the creation of 9 national tourism destinations with a target of tourists visiting up to 20 million people per year by 2025. Employment absorption through the service sector is expected to increase the GDP (Mukherjee, 2015; Khafidzin & Istifadah, 2020).

In terms of tourism, the Indonesian government issued the Government Regulation of the Republic of Indonesia Number 50 Year 2011 on the National Tourism Development Master Plan 2010–2025 (or known as RIPPARNAS). RIPPARNAS is an operational reference for tourism development, incorporating economic, social, and cultural considerations. It applies to both the central and regional government levels. RIPPARNAS emphasizes the importance of tourist attractions for the development of the

Indonesian economy (Friedberg & Hilderbrand, 2016). However,

RIPPARNAS is not only concerned with symbolism. It also stresses the importance of planning, coordination, implementation, and control of tourism development in an innovative and systemic way. It advocates the use of networking, information and technology, guided in an integrated manner, with the participation of community, association, industry, academia, and government. RIPPARNAS aims to improve or increase the quality of management, volume of tourist visits, length of tourist stay, visitor expenditure, as well as benefits for the community.

In Indonesia, local governments also have tourism development plans. West Nusa Tenggara Provincial Government has issued West Nusa Tenggara Provincial Regulation No. 7 Year 2013 on the Regional Tourism Development Master Plan 2013–2028 (or known as RIPPARDA). RIPPARDA identifies West Nusa Tenggara as a strategically valuable tourism potential. The strategy is to develop the region by encouraging the growth of tourism which respects both the environment and the local culture.

The development goals towards the tourism sector can also be seen from the improvement of transportation in West Nusa Tenggara. In 2010, the President of the Republic of Indonesia inaugurated the Lombok International Airport, which became a momentum as well as driving growth in trade and tourism. With higher capacity, the Lombok International Airport can open new routes wider to foreign countries. Besides, West Nusa Tenggara Province also has potential resources for tourism development in the form of fifteen tourist development areas.

Based on data on the number of tourists in 2014-2021 from the West Nusa Tenggara Province Tourism Office, there was a fluctuation in the number of tourists visiting West Nusa Tenggara (see in Table 1). The number continued to increase from 2014 to 2017, reaching the highest peak. The increase in tourist visits at the end of 2017 could not be separated from the excellent programs that

accompanied the achievement of these visits. The Visit Lombok Sumbawa program brought NTB to the number of visits of one million tourists, followed by the Enchantment of Lombok Sumbawa program, which has led to several visits of two million tourists and strengthened again by strengthening the branding of Friendly Lombok and Passionate Sumbawa which has led to the number of visits reaching 3.5 (three points five) million tourists.

However, tourist arrivals declined in 2018, both foreign and domestic tourists. The cause of the drop in the number of tourist visits to West Nusa Tenggara, both domestic and foreign, was more due to the earthquake that occurred since late August and had an impact until the end of December 2018. Although the local government,

tourism actors and the central government continue to aggressively promote Lombok that it is safe for tourists to visit, this does not necessarily make potential tourists dare to visit Lombok. Therefore, extra efforts are needed from various parties to promote tourism in West Nusa Tenggara Rising and making it safe and comfortable for tourists to visit. Due to the earthquake, several programs could not be held.

This number was still very far below the data of Bali, which is in one area of national long-term development plans. Meanwhile, the impact of the pandemic on tourism can be seen from tourist visits which fell drastically from 3.7 million people to 400 thousand people in 2020, but in 2021 tourist visits will continue to improve. For more details, see Table 1 below.

Table 1. Number of Tourists Visiting West Nusa Tenggara 2014-2021

Tourist	2014	2015	2016	2017	2018	2019	2020	2021
International	752,306	1,061,292	1,404,328	1,430,249	1,204,556	1,550,791	39,982	11,890
Domestic	876,816	1,149,235	1,690,109	2,078,054	1,607,823	2,155,561	360,613	952,146
Total	1,629,122	2,210,527	3,094,437	3,508,903	2,812,379	3,706,352	400,595	964,036

Source: Tourist Office of West Nusa Tenggara Province, 2014-2021

Therefore, to improve regional development through tourism, excellent and consistent planning is needed from the national and regional. The quality of the plans arranged will determine the success of development in an area. Setting clear and measurable targets also makes it easier for the government to achieve the stated goals. Even though Regional governments have significant autonomy and authority to determine development planning, they should be in line with long-term national plans. . This is important so that there is harmony in the direction of development. Therefore, the planning carried out in the regions must be integrated or not contradictory to the national development planning system so that it can encourage the creation of harmony related to the process, context and content. In addition, all relevant stakeholders must be involved, so that a comprehensive planning document can be prepared properly. In addition, the existence of a budget allocation

policy is expected to be able to develop tourism sector. . In addition, to encourage tourism development programs, it is necessary to strengthen the synchronization of planning and budgeting based on a holistic, integrative, thematic and spatial approach to tourism development programs in West Nusa Tenggara Province.

The planning and budgeting process in regional government can be very complicated and can result in many essential documents (Ho, 2007), such as the Regional Long-Term Development Plan (RPJPD), the Regional Medium-Term Development Plan (RPJMD), the Regional Government Work Plan (RKPD), the Strategic Plan (Renstra), and Budget Execution Document (DPA). The complexity presented through various types of documents does not necessarily guarantee the efficiency and effectiveness of regional administration. Two main objects must be maintained in the documents of local planning and budgeting, which are the

consistency of content between documents and the determination of appropriate outcome indicators.

A consistency between planning and budgeting documents is crucial because it is an indicator to assess local government performance (Tsofa, Molyneux, Gilson, & Goodman, 2017). Consistency becomes essential to be studied further, given that budgeting must be based on a strong planning basis. Consistency would avoid the missing link between the accumulation of aspirations and the needs of the community that has been stated in the RPJPD and RPJMD with its budgeting products (RKPD, Renstra, and DPA). Simply put, the consistency referred to here is a limitation that what is planned is what is budgeted and what is budgeted is what is planned (Osrinda & Delis, 2016).

In fact, there are difficulties in maintaining consistency in planning and budgeting (Hansen & Van der Stede, 2004). Inconsistencies between planning and budgeting are still found in government offices. This condition is the impact of the implementation of regional autonomy, especially the autonomy on planning and regional financial management. Regional autonomy, on the one hand, provides positive benefits because the province and the district can develop the potential of its area independently, but on the other hand, there are difficulties in integrating development between sectors, regional authorities, and stages of planning and budgeting (Idris, 2019). This is one of the problems that occur in the tourism sector in West Nusa Tenggara, namely the establishment of partnerships with various related parties in tourism development that has not been optimally implemented (Tourist Agency NTB, 2020).

Consistency between planning and budgeting has become a leading discussion and concern for academics and the government. Sanuari et al., (2017) indicate that the average level of consistency planning and budgeting in the field of Transportation, Communications and Informatics in Pegunungan Bintang District in 2013-2015 is quite good where the average level of consistency of programs between RKPD and

PPAS ranges between 80.00%. While the average level of consistency of activities is 61.98%. This indicates that the drafting of the plan on PPAS still exists that is not guided by RKPD. The level of program consistency between PPAS and APBD has an average value of 60.64%. While the average level of consistency of activity is 63.19%.

Sugiarto & Mutiarin, (2017) conducted a study on the consistency of regional development planning with local budgets in the physical and infrastructure sectors for 2013-2015 in Gunungkidul Regency. The results showed that the level of consistency for three years from 2013, 2014, 2015 in the physical and infrastructure fields there was an increase. The results showed that the level of consistency for three years from 2013, 2014, 2015 in the physical and infrastructure fields there was an increase. In SKPD DPU in 2013 it was 77%, and in 2015 it was 96%. In SKPD Dishubkominformasi in 2013 it was 93%, and in 2015 it was 94%. Then for SKPD Kapedal in 2013 it was 88%, in 2015 it was 100%. The factors that influence the consistency of planning with regional budgeting are the understanding between SKPD, Bappeda, DPPKAD, TAPD and DPRD in outlining programs and activities in SKPD; the existence of a central policy; there are evaluation results by the Governor; the embodiment of the main ideas of the DPRD into the SKPD activity program.

Kangogo et al., (2013) found that the Kenyan health sector was far from achieving planning and budgeting alignment. Several factors contributed to this problem including weak Ministry of Health stewardship and institutionalized separation between planning and budgeting processes; a rapidly changing planning and budgeting environment; lack of reliable data to inform target setting and poor participation by key stakeholders in the process including a top-down approach to target setting.

Khusaini, (2014) shows that the consistency of regional planning with national priority issues is relatively high for district and city governments in Indonesia. However, there is little consistency between the RKPD and RAPBD both

in program formulation and budget execution. On the other hand, there is a high degree of consistency between KUA-PPAS and the RAPBD in both program and budget.

Sridarnilawati, Suhairi, & Putriana, (2021) shows that the consistency of planning and budgeting in Solok City 2016-2019 for education matters is very good. The causes of the inconsistency of planning and budgeting documents are the proposal for the Special Allocation Fund (DAK) which is not approved by the Central Government, the intervention of the Government and Council Members, and the existence of regulations from the Central Government. The analysis of the performance of education affairs in Solok City shows that in general the achievement of the education affairs indicators has not been achieved because the indicator achievements according to each year have been achieved.

Karima, Saleh, & Sarwono, (2021) shows that planning and budgeting process in the Pangkalpinang City Government is still not consistent. The research locus is at the Regional Development Planning and Research Agency of the Pangkalpinang City, Regional Finance Agency of Pangkalpinang City, and Regional House of Representatives Budget Agency of Pangkalpinang City. Each year, the consistency that occurs is different in the Regional Government Work Plan (Rencana Kerja Pemerintah Daerah or RKPD). The highest consistency is found at the end of the Regional Medium-Term Development Plan, which in this research falls on the 2018 Regional Government Work Plan (RKPD).

Panday & Chowdhury, (2020) viewed participatory planning and budgeting mechanisms as “need-based” where “programs/projects financed by the local government have a direct and significant impact on the lives of local constituents”. They said that these mechanisms ensure transparency and accountability of the expenditure management of local funds.

In contrast to previous research, this study analyzes the level of document consistency not only in the short term and medium, but also long

term documents in the tourism sector of West Nusa Tenggara Province which has been designated as a National Tourism Development Strategic Area (KSPPN). This research provides an empirical contribution regarding the importance of conformity between the documents of the Tourism Office in West Nusa Tenggara Province. This is expected to optimize the use of resources and improve local government performance in financial management and public services so that it will have an impact on regional development goals, especially from the tourism sector.

Referring to the aforementioned problems, this research intends to identify the consistency between planning and budgeting of the tourism sector in the West Nusa Tenggara Province in 2018. Analysis of the consistency of vision, missions, programs, and budgets in each document will be carried out to identify that plans and processes of the development have been effective and efficient. . Moreover, comparing planning and budgeting according to numbers, variances, and percentage changes between documents. The rest of the paper is organized as follows. The research methods used in the second section; the third section describes the results and discussion. The last section is the conclusion of the paper.

RESEARCH METHODS

This research is a descriptive study using a combination of qualitative and quantitative approaches. Data was collected through in-depth interviews and documentation to obtain primary and secondary data. The data analysis process follows the Interactive Data Analysis model (Miles, Huberman, & Saldana, 2014), the analysis is carried out continuously during data collection in the field until data collection is complete.

The first step in this research is to analyze the consistency between planning and budgeting from the Regional Long-Term Development Plan (RPJPD) of West Nusa Tenggara Province 2005-2025, the Regional Medium-Term

Development Plan (RPJMD) of West Nusa Tenggara Province 2013-2018, the Regional Government Work Plan In 2018 (RKPD) the West Nusa Tenggara Provincial Tourism Office, the 2018 West Nusa Tenggara Provincial Tourism Strategic Plan (Renstra), and the 2018 West Nusa Tenggara Provincial Tourism Office's Budget Implementation Document (DPA). The results of the analysis are then analyzed using the Matrix. Consolidation of Planning and Budgeting to see the extent to which the level of consistency that occurs and is finally associated with the Vision and Mission of Regional Development, the extent to which the local government is consistent in realizing the vision and mission of regional development in West Nusa Tenggara Province. Related documents to be evaluated are the 2005-2025 Regional Long-term Development Plan (RPJPD) of West Nusa Tenggara Province, the 2013-2018 Regional Medium-term Development Plan (RPJMD) of West Nusa Tenggara Province, 2018 Regional Government Work Plan (RKPD) of the Tourism Office of West Nusa Tenggara Province, 2018 The Strategic Plan (Renstra) of the Tourism Office of West Nusa Tenggara Province, and the 2018 Budget Implementation Documents (DPA) of the Tourism Office of West Nusa Tenggara Province. The results of the evaluation are compiled in a Consolidation Matrix.

Furthermore, determining the consistency between the documents was done by synchronizing the vision, missions, and programs. Activities will be considered consistent if there are interrelations between the aims and objectives. To determine the overall level of consistency of the document, a percentage calculation is performed as follows:

$$\text{level of consistency} = \frac{\text{Numbers of consistent programs}}{\text{Number of programs}} \times 100 \quad (1)$$

With the level of consistency are as follow (Sugiyono, 2003; Osrinda & Delis, 2016): very bad is: 0.0 to 19.9 %, bad is 20.0 to 39.9 %, moderate is 40.0 to 59.9 %, good is 60.0 to to 79.9 % and excellent is 80.0 to 100.0 %.

The second stage step is to compare planning and budgeting according to numbers, variances, and the percentage of changes between documents (Wahyu Niansyah & Biswan, 2018). Deviation calculation will be done as the formulation as follow:

$$\% \text{ change: } \frac{\text{The variance of the 1s and 2nd doc}}{\text{1st doc}} \times 100 \quad (2)$$

Meanwhile, to assure the consistency in several documents, authors also did confirmation and validation with staff on Development Planning Agency at Sub-National Level.

RESULTS AND DISCUSSION

The central and regional governments have disbursed a lot of funds to increase revenue from the tourism sector in West Nusa Tenggara Province. For example, in 2018, the Indonesia Tourism Development Corporation took Vinci Construction Grands Projets for the development and utilization of the Mandalika Tourism Special Economic Zone with a value of US \$ 1 billion. (Petriella, 2018). The number of funds disbursed by these investors must certainly be balanced with a good budgeting plan by the local government. The consistency between planning and budgeting is the first step to ensure that the program that has been prepared will be implemented properly. The following are the results of a consistency check of several planning and budgeting documents found in the West Nusa Tenggara province, specifically relating to tourism.

The analysis of the consistent level of vision and mission between the 2005-2025 RPJPD and the 2013-2018 RPJMD is intended to see how the level of consistency of the West Nusa Tenggara Province medium-term development plan over its long-term development plan. Based on the consolidation matrix mentioned above, the vision declared was consistent.

The West Nusa Tenggara Provincial Government had also clearly explained the development vision in both documents. However, there were still several missions in the RPJMD that were incompatible with the long-

term development mission. One mission in the RPJPD is not revealed in the RPJMD mission. Furthermore, there was also a mission in the RPJMD that did not refer to the RPJPD mission. So that in total, out of the five missions in the RPJPD and seven missions in the RPJMD, two missions are not consistent between one and the other. Thus, the level of consistency in the RPJPD is 83.33 percent and could be categorized as "excellent". In comparison, the level of consistency in the RPJMD is 87.5 percent and could be categorized as "excellent" as well.

These results indicate that the targets and development policies set out in the RPJPD are sufficiently guided in the preparation of the RPJMD. This shows that the vision contained in

the RPJPD can reflect the capabilities that are likely or potentially achievable in the West Nusa Tenggara Province. In addition, the targets and development policies set in the RPJPD are sufficiently guided in preparing the RPJMD. The "excellent" level of consistency could be caused by the 2005-2025 RPJPD that was amended in 2014 and was signed by the Governor, who also imposed the 2013-2018 RPJMD. In fact, the vision and missions contained in the RPJMD are determined by the newly elected governor by the work program promised before the election. Thus, the possibility of differences between the RPJPD and RPJMD is common in some regions. For more details can be seen in Table 2 below:

Table 2. Consolidation Matrix between Regional Long-Term Development Plan (RPJPD) and Regional Medium-Term Development Plan (RPJMD) of West Nusa Tenggara Province

RPJPD	RPJMD	Consistency	
		Yes	No
Vision: Realization of Religious, Forward, and Prosperous Community in West Nusa Tenggara	Vision: Realization of religious, cultured, competitive, and prosperous community in West Nusa Tenggara	√	
Mission: 1. Realizing a religious, moral, cultured, and lawful society	Mission: 1. Accelerating the realization of a characterized society	√	
2. Creating a prosperous society	2. Continuing the reformation of clean government, fair law enforcement, and strengthening security stability	√	
3. Realizing equitable development and justice	3. Improving the community welfare, accelerating the poverty reduction, and developing local excellence		√
4. Realizing regional independence and competitiveness	-		
5. Achieving sustainable development	4. Improving the quality of competitive human resources	√	
	5. Continuing the acceleration of infrastructure development and spatial-based local area connectivity		
	6. Strengthening sustainable environmental management	√	
	7. Developing the local culture		√

Source: West Nusa Tenggara Province, 2019

The next analysis is to determine the level of consistency between the 2013-2018 RPJMD document and the 2018 RKPD document (see in Table 3). The level of consistency in the RPJMD is 88.89 percent and was categorized at an "Excellent" level, while the level of consistency in the RKPD is 88.89 percent, with a level of "excellent" consistency respectively. From a total

of 9 programs in each document, there were several priority programs that were not included in the 2018 RKPD or otherwise. Increased Apparatus Discipline Program, as set out in the RPJMD, was not included in the priority program in the RKPD. Likewise, for the Development of tourist attractions and attraction program, which was contained in the RKPD

document, it did not refer to the programs contained in the RPJMD.

Even though the consistency level between the RPJMD and RKPD was categorized into an "Excellent" level, the differences in the program in the RPJMD and RJPD need to be further analyzed. One of the factors that can influence them is the results of the development planning meeting (Musrenbang) for the preparation of the RKPD. Allegedly, there are changes in priorities that have been planned by the Province of West Nusa Tenggara.

By involving many stakeholders from public sectors, private sectors, universities, and communities, it is likely that a small change in the RKPD priority program will occur. However, the implementation of the Musrenbang in West

Nusa Tenggara Province remained guided by the 2013-2018 RPJMD.

Thus, in general terms, the priority programs contained in the RPJMD and RKPD in West Nusa Tenggara Province are very consistent, although there are inconsistent programs that are not included in the RKPD, or vice versa in the RPKD but not in the RPJMD. This result is in line with Wasana & Halim, (2018) that one of the objectives of controlling and evaluating regional development planning is to achieve consistency between RPJMD and RJPD, RKPD and RPJMD and the suitability of regional development with predetermined performance indicators. In addition, the RKPD is prepared based on the RPJMD.

Table 3. Consolidation Matrix between Regional Medium-Term Development Plan (RPJMD) and Regional Government Work Plan (RKPD) of West Nusa Tenggara Province

RPJMD	RKPD	Consistency	
		Yes	No
Programs:	Programs:		
1. Development of tourism marketing	1. Development of tourism marketing	√	
2. Development of tourism destinations	2. Development of tourism destinations	√	
3. Partnership development	3. Partnership development	√	
4. Office administration services	4. Development of tourist attractions and attractions		√
5. Improvement of Apparatus and Infrastructure	5. Office administration services	√	
6. Increased Apparatus Discipline	6. Improvement of apparatus and infrastructure	√	
7. Capacity enhancement of personnel resources	7. Capacity enhancement of personnel resources		√
8. Enhancing the development of the performance and financial reporting system	8. Enhancing the development of the performance and financial reporting system	√	
9. Capacity building in regional financial management	9. Capacity building in regional financial management	√	

Source: West Nusa Tenggara Province, 2019

If we examine the consistency of the planned budget value in the RPJMD and RKPD, we can see that the budget in the RPJMD and RKPD did not differ much. This consistency was reflected in the total variance of the two budgets; it was only IDR 3,631,230,860, with a standard

deviation of 9.13 percent. This means that the value of the RPJMD and RKPD in 2018, there was a slight difference, or in other words, it can be considered that there was a consistency in planning and budgeting. For more details can be seen in Table 4 below.

Table 4. Identification of Budget in RPJMD and RKPD of West Nusa Tenggara Province

Programs		Budget		Variance	
RKPD 2018	RPJMD 2018	RKPD 2018	RPJMD 2018	Variation	% change
1. Development of tourism marketing	1. Development of tourism marketing	11,319,756,800	9,181,132,000	-2,138,624,800	-23.29%
2. Development of tourism destinations	2. Development of tourism destinations	18,192,449,540	12,952,701,000	-5,239,748,540	-40.45%
3. Partnership development	3. Partnership development	2,097,467,800	2,575,000,000	477,532,200	18.54%
4. Office administration services	4. Office administration services	2,381,000,000	9,517,820,000	7,136,820,000	74.98%
5. Improvement of apparatus and infrastructure	5. Improvement of apparatus and infrastructure	1,420,000,000	4,815,174,000	3,395,174,000	70.51%
6. Capacity enhancement of personnel resources	6. Capacity enhancement of personnel resources	100,000,000	90,468,000	-9,532,000	-10.54%
7. Enhancing the development of the performance and financial reporting system	7. Enhancing the Development of the performance and financial reporting system	575,000,000	510,400,000	-64,600,000	-12.66%
8. Capacity building in regional financial management	8. Capacity building in regional financial management	35,000,000	109,210,000	74,210,000	67.95%
Total		36,120,674,140	39,751,905,000	3,631,230,860	9.13%

Source : West Nusa Tenggara Province, 20192

This result is consistent with the document analysis conducted previously to determine the level of consistency between the RPJMD document and the RKPD document, where the level of consistency is categorized as "excellent". These results are in line with research conducted in Probolinggo district that the consistency between the RPJMD and RKPD is still relatively appropriate, reinforced by secondary evidence obtained by researchers from the research location by comparing the two (Ocktavianto, Triyuwono, & Purwanti, 2017).

Next is to analyze the consistency between the Regional Medium-Term Development Plan (RPJMD) and the Strategic Plan (Renstra) of the West Nusa Tenggara Province Tourism Office.

An analysis of the RPJMD and Renstra documents was carried out to find out the consistency of the existing program policies at the provincial government level with the existing strategic documents at the tourism office. The analysis was carried out for the 2013-2018 RPJMD and Renstra documents. There is a mismatch between the vision and mission of each document. By reviewing the vision, it appears that tourism was not the main objective of the West Nusa Tenggara provincial government, but rather the increase in human resources was the main focus of development and this condition can be categorized as "bad". For more details can be seen in Table 5 below.

Table 5. Consolidation Matrix between Regional Medium-Term Development Plan (RPJMD) and The Strategic Plan (Renstra) of Tourism Office of West Nusa Tenggara Province

RPJMD	Renstra	Consistency	
		Yes	No
Vision : Realization of religious, cultured, competitive, and prosperous community in West Nusa Tenggara	Vision : The realization of West Nusa Tenggara as Indonesia's leading cultural tourism destination		√
Mision: 1. Accelerating the realization of a characterized society 2. Developing the local culture 3. Continuing the reformation of clean government, fair law enforcement, and strengthening security stability 4. Improving the quality of competitive human resources 5. Improving the community welfare, accelerating the poverty reduction, and developing local excellence 6. Continuing the acceleration of infrastructure development and spatial-based local area connectivity 7. Strengthening sustainable environmental management	Mision: 1. Develop local culture and wisdom. 2. Developing tourism destinations that are safe, comfortable, attractive, easily accessible, and environmentally friendly. 3. Developing tourism marketing that is synergistic and responsible. 4. Development of tourism partnerships	√	
Programs: 1. Development of tourism marketing 2. Development of tourism destinations 3. Development of tourism partnerships	Programs: 1. Development of tourism marketing 2. Development of tourism destination 3. Development of tourism partnerships	√ √ √	

Source : West Nusa Tenggara Province, 2019

As for the mission in the RPJMD, two mission points supported the development of West Nusa Tenggara tourism and were in line with the mission in the Renstra of Tourism Office. Moreover, even though there were only three priority programs from the tourism office, these three priority programs were aligned between the RPJMD and the Renstra of the West Nusa Tenggara Provincial Tourism Office. These differences can be caused by the preparation of the Strategic Plan (Renstra) of the Tourism Office of West Nusa Tenggara Province. At the time of preparation, it can be seen that the Tourism Office referred to two documents, which are the 2013-2018 RPJMD of West Nusa Tenggara Province and the Strategic Plan (Renstra) Ministry of Tourism and Creative Economy Strategic Plan.

Based on the vision and missions of the Tourism Office, it can be seen that the latter strongly refers to the missions of the Renstra of the Ministry of Tourism and Creative Economy.

In addition, the goals of the Ministry of Tourism and Creative Economy's development are to increase the development of tourism destinations, the development of the tourism industry, the development of a broader tourism market, an increase in the institutional capacity of tourism, and an increase in the human resource base. All of the above are listed in the missions of the Tourism Office of West Nusa Tenggara Province.

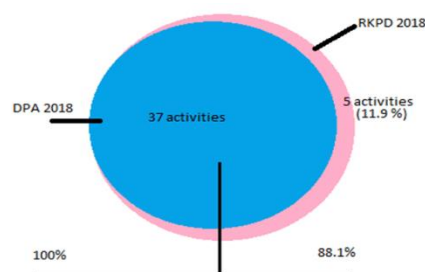


Figure 1. Consistency Analysis between Regional Government Work Plan (RKPD) and Budget Implementation Documents (DPA) of Tourism Office of West Nusa Tenggara Province

The Figure 1 above shows that out of 42 activities in the RKPD of West Nusa Tenggara Tourism Office and 37 activities in the DPA of West Nusa Tenggara Tourism Office in 2018, all activities in the DPA of Tourism accommodated the 2018 RKPD of Tourism, this figure shows a very good level of consistency. However, five activities in the RKPD were not accommodated in the Tourism DPA in 2018, so that the consistency level was 88.1% (excellent). Based on the interview with the Development Planning Agency at Sub-National Level's staff, regional fiscal capacity caused the inconsistency. Not all programs in RPJM can be accommodated in DPA. Unaccommodated programs indicated that the coordination and consistency in composing DPA should be improved.

Although it shows a very good level of consistency, there are still new activities added. At the stage of preparing the DPA (the stage of the budget preparation process), this is actually not allowed ((Kementerian Pariwisata, 2018). At the budgeting stage, the indicative ceiling for each activity was carried out to realize the budget, but due to the absence of binding regulations, this became a reproach for the government apparatus to add new activities so

that it was inconsistent with the plans that had been made beforehand (Masrizal, 2017).

As previously analyzed, when viewed from the West Nusa Tenggara Province's RPJMD Vision with the Tourism Strategic Plan in the previous analysis, it was seen that in the 2013-2018 period, the tourism sector was not yet a priority development area in West Nusa Tenggara. Therefore, from the RPJMD mission that could be linked to the tourism sector only in mission numbers 2, 3, 4, and 5. Thus, to see the consistency with the programs and activities of the Tourism DPA in 2018, we only see consistency in missions no. 2, 3, 4, and 5, which have direct or indirect effects on the development of tourism infrastructure, tourism resources, and tourism support in West Nusa Tenggara.

The analysis of the consistency of DPA and RPJMD shows that from nine programs in the West Nusa Tenggara Tourism Office, there are seven programs (77.78%) on DPA were consistent with the RPJMD. This shows a good level of consistency. However, at the activity level, from 37 activities contained in the Tourism DPA, only 20 activities (54.05%) are consistent with the RPJMD. This shows a moderate level of consistency or tends to be inconsistent

Table 6. Identification of Budget in RPJMD and DPA of West Nusa Tenggara Province

Program		Budget		Variance	
DPA Tourism 2018	RPJMD 2018	DPA Tourism 2018	RPJMD 2018	Variation	% change
1. Office administration services program	1. Office administration services program	1,710,544,537	9,517,820,400	7,807,275,863	82.03%
2. Improvement of apparatus and infrastructure Program	2. Improvement of apparatus and infrastructure Program	346,100,000	4,815,174,100	4,469,074,100	92.81%
3. Personnel capacity building program	3. Personnel capacity building program	22,500,000	90,468,400	67,968,400	75.13%
4. Improvement of Reporting systems for performance and financial achievements program	4. Improvement of Reporting systems for performance and financial achievements program	523,560,000	510,400,000	-13,160,000	-2.58%
5. Improvement of regional financial management	5. Improvement of regional financial management	24,765,000	109,210,200	84,445,200	77.32%
6. Development of tourism marketing program	6. Development of tourism marketing program	8,608,607,963	9,181,132,000	572,524,037	6.24%

Program		Budget		Variance	
DPA Tourism 2018	RPJMD 2018	DPA Tourism 2018	RPJMD 2018	Variation	% change
7. Development of tourist destinations program	7. Development of tourist destinations program	7,075,607,000	12,952,701,000	5,877,094,000	45.37%
8. Development of partnership program	8. Development of partnership program	370,706,000	2,575,000,000	2,204,294,000	85.60%
Total		18,682,390,500	39,751,906,100	21,069,515,600	53.00%

Source : West Nusa Tenggara Province, 2019

The result of consistency analysis in activities level is quite similar to the result of identification of budget values in RPJMD and DPA 2018. The total variance between RPJMD and DPA is Rp 21,069,515,600, with a deviation of 53.00% (see in Table 6). That is, the value of the RPJMD and DPA Tourism in 2018 there are significant differences, or in other words, inconsistency occurs in planning and budgeting in West Nusa Tenggara. One of the things that cause this inconsistency is the increased apparatus discipline program, as set out in the RPJMD, was not included in the priority program in the DPA. Likewise, for the development of tourist attractions and attractions program, which was contained in the DPA document, it did not refer to the programs

contained in the RPJMD. In the total budget, these two programs may affect other program's budget allocation. Moreover, there was a tendency that the coordination between executives in the Regional Government (Pemda/Governor) and the Government Tourism Office is relatively weak.

Comparison between the target and the realization of the number of tourists visiting West Nusa Tenggara shows that in 2021 it could not achieve its tourism target (see in Table 5). Several factors cause this condition. Indeed, the planning and budgeting process in West Nusa Tenggara Province has not been optimal and consistent. however, we need to underline that the impact of the large earthquake that occurred in Bali and Nusa Tenggara previously occurred in 2018.

Table 7. Target and Realization of Tourism Office of West Nusa Tenggara Province

Performance Indicators	Unit	2021		
		Target	Realization	% Realization
The Number of Tourists	person	4,650,000	964,036	20.732%

Source: Tourist Office of West Nusa Tenggara Province, 2022

Planning and budgeting are the most crucial processes in the administration of government, because they are closely related to the goal of the government itself for the welfare of its people. Planning and budgeting are integrated processed, therefore the output of planning is budgeting. Planning is a strategic guide in realizing the goals to be achieved (Panday & Chowdhury, 2020). Consistency occurs when there is a clear link or match between planning and budgeting which is reflected in each planning and budgeting document. Between the planning and budgeting processes must be seen as a continuous time unit and not discontinuous every year.

Medium-Term Expenditure Framework (MTEF) is a concept introduced by the World Bank and IMF, which is nothing but a recommendation that governments in the world, especially developing countries, make efforts to think about and design activity plans, along with their sustainable financing from year to year so that mission and vision is finally really achievable (Martí, 2019; Raudla, Douglas, & MacCarthaigh, 2022).

Referring to The Medium-Term Expenditure Framework (MTEF) implemented in Indonesia, consistency can be demonstrated by the existence of linkages/conformities between medium-term planning documents and

short-term planning, both at the local government agencies (SKPD) and Regional Government levels. In addition, planning at the local government agencies (SKPD) level must also refer to the planning that occurs at the Regional Government level. On the other hand, the inconsistency or inconsistency between planning and budgeting occurs when the planning process reflected in the long-term to short-term planning documents does not match.

This study uses the original planning and budgeting document version. There are several revision versions of some documents, such as RKPD and RPJMD. Those several revision documents can be a light indication of a lack of planning process. Overall, based on the consistency checking, although the tourism sector was not the priority program of West Nusa Tenggara in 2018, the planning and budgeting documents are consistent enough, except for details budget in DPA and RPJMD. The inconsistency between them may be affected by inconsistency programs. To make it better, consistency of planning and budgeting is a must because it creates efficient and effective management of regional development (Fitry, 2012). Furthermore, as the number of tourists visiting West Nusa Tenggara is not as high as expected, the government should evaluate their tourism programs since the planning documents.

Moreover, all elements of regional tourism, such as transportation, accommodation, promotion, attractions, and information, need to be planned in concert to avoid conflicts between tourism sub-sectors. It is important to not single out tourism alone for development. Rather, it should be planned in conjunction with a region's broader development goals; tourism should be one element of broader regional development planning (Jenkins, 1999 ; Chesworth, 2004). This is important to do, considering that there are still program inconsistencies in the DPA and RPJMD in West Nusa Tenggara which indirectly have an impact on not achieving the target number of tourists visiting, apart from being caused by the earthquake. Furthermore, maintaining consistency between planning and budgeting can

control the discretion applied by regional heads to increase and decrease budget expenditures in the two years before the election, one year before the election and in the election year itself. The amount of this reduction or increase differs between types of expenditure (Khoirunurrofik & Rahmawati, 2021) .

The mixture of a local democratic system and a participatory program focused on the planning and budgeting process has facilitated broad accountability. This is evident in changes in expenditure allocations in many districts (in favor of poverty reduction initiatives), increased transparency, and a greater ability of citizens to hold officials responsible for their behavior (Shah & Huther, 2005)

CONCLUSION

Based on the results of the consolidation matrix, it shows that the level of consistency in the RPJPD and RPJMD can be categorized as "excellent". Furthermore, the level of consistency between the RPJMD and RKPD is in the "excellent" category. This result is reinforced by the consistency of the planned budget values in the RPJMD and RKPD, which are not much different. This consistency is reflected in the total variance and standard deviation of the RPJMD and RKPD budgets.

Analysis of the RPJMD and Renstra documents shows a discrepancy between the vision and mission of each document. By reviewing the vision, it is seen that tourism is not the main in West Nusa Tenggara Province, but the improvement of human resources which is the main focus of development and this condition can be categorized as "bad". Furthermore, the activities in the West Nusa Tenggara Province Tourism Office's RKPD showed a very good level and consistency, even though there were five activities in the RKPD that were not accommodated in the 2018 Tourism DPA. Finally, the results of the analysis of the consistency of budget values in the 2018 RPJMD and DPA were significant differences or in other words or on the other hand, planning and budgeting inconsistencies occur in West Nusa Tenggara Province.

An examination of the planning and budgeting documents at the West Nusa Tenggara Tourism Office showed varying degrees of consistency, from very consistent to inconsistent. Although the tourism sector is not the main focus of the West Nusa Tenggara government, proper planning and budgeting are still needed to get optimum results. The tourism indicator in the form of the number of tourist visits that were not reached in 2018 must be evaluated by the government. Hence, it can be concluded that the seriousness of the government in the tourism sector in West Nusa Tenggara still needs to be addressed. Transforming the management of the tourism sector can be started from the beginning, namely since the planning and budgeting process.

To elevate the consistency in planning and budgeting in West Nusa Tenggara Province, especially in the tourism sector, there are several policy implication based on the above evaluation. As there were several inconsistencies in the Government tourism office's planning and budgeting documents, it is necessary to optimize the institutional function of the planning team in the Government Tourism Office, especially in each sector and section. Also, it is necessary to increase the human resources of planners in making each planning activity and increase the apparatus knowledge related to the preparation of plans and budgets. Furthermore, there needs to be a joint commitment between the legislature and the executive to maintain consistency in planning and budgeting.

There are several weaknesses in this research. Firstly, the limited collection of primary and secondary data taken from planning and budgeting documents, especially budgeting for the tourism sector in West Nusa Tenggara. Thus, for further research, it is hoped that the data used will take into account the conditions of the COVID-19 pandemic that hit the tourism sector in West Nusa Tenggara. Secondly, do not conduct research on performance indicators on priority programs in the tourism sector, because they only focus on seeing consistency in policy making for programs and activities in the tourism sector.

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