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Analysis of Efficiency and Dominant Factors of Tourism Budget Allocation on Tourism Development in Kampar Regency: Integration of Mixed Methods Analysis

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Abstract: This study analyzes the efficiency of local government budget (APBD) allocation in the tourism sector of Kampar Regency. The background indicates that despite the significant potential of tourism to boost local revenue, budget allocation and absorption remain suboptimal, with a large portion consumed by operational activities and official travel. The research aims to analyze the dominant factors influencing budget allocation efficiency and evaluate its impact on tourism development in Kampar Regency. Employing a mixed-methods approach (quantitative and qualitative) with descriptive design, Data Envelopment Analysis (DEA and Budget Ratio) and Multiple Linear Regression analysis, the findings reveal that wasteful spending and inadequate efficiency measurement indicators are key weaknesses requiring immediate attention. Although efficiency strategies and stakeholder participation are strong, structural inefficiencies in operational expenditures hinder performance improvement. In conclusion, optimizing the tourism budget in Kampar Regency necessitates a focus on reducing waste and developing measurable performance indicators.

Keywords: Budget Efficiency, Tourism Local Government Budget (APBD), Tourism Development.

INTRODUCTION

Kampar Regency has potential tour great natural and cultural opportunities push growth economy local and improve Regional Original Income (PAD). Development sector tourism is highly dependent on allocation Budget Regional Income and Expenditure (APBD), which if managed in a way precise and efficient can increase quality infrastructure, promotion destinations, as well as amount visit tourists.

However, the allocation budget tourism in Kampar is not yet optimal. Absorption budget in the Department of Tourism and Culture in the quarter second 2023 is only 0.39%, while part large funds used for operational and promotional activities that are not direct increase PAD. Research previously emphasize a number of constraint similar: Zulia Dharma (2019) shows allocation budget tourist relatively small; Akhyar Nur (2021) highlights low absorption even

though part large funds used for promotion; Habiburrahman (2022) found use unallocated budget efficient Because Lots for non- productive activities; Rika Widyastuti (2020) shows management based priority increase efficiency; Dwi Setiawan (2018) emphasized allocation budget Not yet support development sector tourist in a way maximum.

Even though Lots study discuss management finance area, still there is research gap Because studies previously seldom combine analysis efficiency allocation budget with development strategy tourist in a way specific in context local. Research This aim fill the gap with develop efficiency strategy model allocation of regional budget sector tourism, which can become reference for Kampar Regency and other areas with potential tour similar, at the same time push contribution sector tourist to economy local.

METHOD

Type study This use method mixed (Mixed Methods Research), that is combination approach quantitative and qualitative with approach descriptive- explanatory research held in Kampar Regency, Riau Province, during period time three month. Population study covers all over the party that owns relatedness direct with APBD management and development sector tourism in Kampar Regency.

RESULTS AND DISCUSSION

Research Results

Based on Kampar Regency APBD data for five years last (2019–2023), allocation budget for sector tourist classified as small If compared to with other sectors such as education, health, and infrastructure. The average budget only reaching 0.5%–1.2% of the total APBD, with part large funds used for activity routine like operational, travel service and promotion. Absorption budget tourism also tends to low, around 40–60%, indicating existence problem efficiency Good in planning and program implementation.

Phenomenon This in line with conditions in many other areas in Indonesia, where the sector tourist often not yet become priority main, although own potential big for increase Local Original Income (PAD) and creating field work. In Kampar Regency, the potential tour Enough significant, for example Muara Takus Temple, Ulu Kasok, and the waterfall Gulamo, which is destination flagship. Unfortunately, the potential the Not yet utilized optimally as a result limitations allocation budget, less efficiency management, as well as weakness coordination inter -stakeholder.

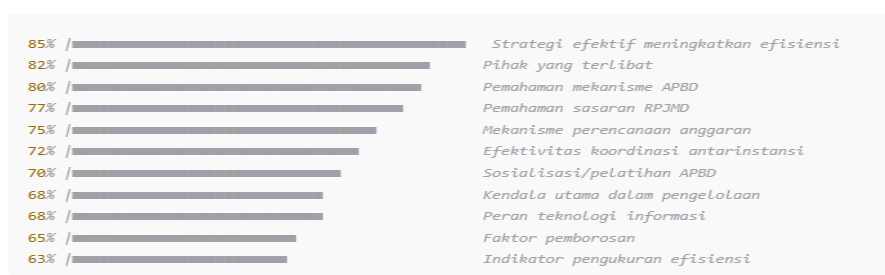


Figure 1. Instrument evaluation efficiency Regional Budget Allocation

Interpretation Chart

1. Indicators with Highest Score (Green Zone – Very Strong): a) Effective strategies in increase efficiency (85%) and level involvement party related (82.5%) shows that Kampar Regency has own clear strategic direction and support strong stakeholder participation. b) Findings This in line with Theory Participatory (Arnstein, 1969) and Theory Rational (Simon, 1940), which emphasizes importance participation public as well as taking

- decision data- based. c) With thus, in a way draft policy, Kampar has own solid foundation for push efficiency budget tourist.
2. Indicators with High Score (Stable Zone – Required Maintained): a) Understanding APBD mechanism (80%) and efficiency use budget during three year last (77.5%) shows good governance relative budget Good. b) Understanding to RPJMD targets (77.5%) and mechanisms planning budget (75%) is also sufficient strong, even though Still required improvement consistency in implementation. c) This matter in line with Theory Budgeting Public (Musgrave, 1959), which emphasizes importance continuity function allocation, distribution, and stabilization in management budget.
 3. Indicators Intermediate (Yellow Zone – Required Strengthening Step by step): a) Effectiveness coordination inter-agency (72.5%), APBD socialization / training (70%), role technology information (67.5%), and constraints main in management budget (67.5%) including category high, but more low compared to indicator other. b) Condition This show existence obstacle in implementation policy consequence suboptimal coordination and utilization technology information that is still limited. c) Based on Theory System (Bertalanffy, 1940), p. This show existence point weak in interaction between sub- systems (for example the Tourism Office, Bappeda, and Disbudpora) which require integration more Good.
 4. Indicators with the Lowest Score (Red Zone – Priority Repair): a) Factor waste budget (65%) and indicators measurement efficiency (62.5%) to weakest point. b) Second indicator This show that even though the strategy and stakeholder participation have been there is a mechanism control to use budget and measurement performance Not yet walk effective. c) This matter in line with Theory Efficiency Economics (Farrell, 1957), which emphasizes importance tool measuring efficiency technical and allocative. Without indicator clear performance, effort efficiency only become a slogan without base robust measurement.

Synthesis Interpretation

1. Strength Kampar Regency: Kampar Regency has strength focus on clear policy strategies and levels high stakeholder participation. This show that planning and direction management sector tourist supported by support active from various party related, so that program implementation has solid foundation.
2. Stability management budget: Level of understanding mechanism APBD basis and suitability allocation budget with RPJMD show stability in governance finance. This means that even though There is challenge other, basic management budget Kampar Regency is relatively strong and suitable with objective development term medium area.
3. Challenges main: There is problem significant in measurement efficiency and existence waste budget. This is show that even though the strategy and stakeholder participation have been good, effectiveness use of funds still limited Because lack of indicator clear performance and mechanisms strong control.
4. Implications policy: for increase efficiency budget and maximize results development sector tourism, Regent and Bappeda need quick Focus on Quadrant I (Top Priority). Required steps covers repair system indicator performance efficiency as well as subtraction waste budget, so that every allocation of funds can give impact real to increase in PAD and quality sector tourist.

Table 1. Comparison Theory, Research Previous and Findings in Kampar Regency

Aspect	Theory	Study Previously	Findings in Kampar Regency
Efficiency Allocation	Pareto (1906): allocation efficient when No harm other parties	Afonso et al. (2005): efficiency increase quality life	Allocation tourist small, many absorbed for shopping routine, no give benefit wide
Function Budget	Musgrave (1959): allocation, distribution, stabilization	Adam et al. (2014): APBD efficiency encourages growth	Function allocation weak, distribution No fair, stabilization economy area Not yet achieved
Efficiency Economy	Farrell (1957): efficiency technical & allocative	Hauner & Kyobe (2018): efficiency budget improve performance tourist	Inefficiency technical (absorption low), inefficiency allocative (minimal proportion)
Rational Decision Making	Simon (1940): data-based & cost-benefit	Rahmawati (2023): efficient strategy improve tourist village	The decision is still pending based routine, offline promotion more dominant
Participation Public	Arnstein (1969): participation public important	Bayu Kharisma et al. (2022): participation reduce inconsistency	Participation public low, musrenbang Not yet effective
Approach System	Bertalanffy (1940): budget part system more big	Rika Widyastuti (2020): transparency & integration improve efficiency	Coordination inter-departmental weak, development tourist partial

Analysis Results Descriptive Qualitative

Most of the indicators (67%) are in the category Height, two indicators (17%) including Very High, and two indicator others (17%) are in the category Enough, for now No There is indicators that are classified Low. This is show that perception employee to general APBD management positive, although Still there is weakness related waste budget and indicators measurement efficiency.

In addition to quantitative data, the results interviews and analysis qualitative support findings the:

1. Respondents mention existence dependence on shopping operational, such as journey service, which is not give contribution direct to improvement amount tourists. Findings This in line with study Habiburrahman (2022).
2. Lack of indicator clear performance in evaluate impact budget tourist make program evaluation becomes difficult done.

Temporary that, level participation party related of 82.5% and 85% efficiency strategy including category Very High (Quadrant II). This is show that collaboration cross- OPD and local stakeholders Already become strength, although Still hampered by bureaucracy and coordination inter-institutional.

Integration with Qualitative Results

Based on results interviews and questionnaires, found a number of findings main:

1. Problem main lies in waste budget, especially on costs journey service and operations office.
2. Strength located at its height local stakeholder participation as well as support towards efficiency strategies budget.
3. Opportunity development covering utilization technology information, improvement coordination inter-agency and training programs for increase human resource capacity.

Analysis results quantitative, including Data Envelopment Analysis (DEA) and ratio efficiency, support perception respondents said. In a way specifically, Quadrant I (Top Priority), which highlights problem waste budget and weakness indicator measurement efficiency, appears as point critical in policy. This is show that effort repair focus on strengthening mechanism control, indicator performance and efficiency use budget become very important thing for increase effectiveness management sector tourist.

Matrix Priority Policy

Based on analysis quadrant (importance vs performance), indicators study divided to in four quadrant following:

Table 2. Radar Summary– Matrix – Recommendations

Quadrant	Color	Indicator	Recommendation
I – Top Priority	● Red	Factor waste, Indicators efficiency	Quick repaired (audit, indicators performance)
II – Strategic	● Green	Participation parties, efficiency strategies	Maintained & strengthened
III – Development	● Yellow	IT, coordination, socialization, planning, constraints	Development gradually
IV – Supporters	● Blue	Understanding of APBD, RPJMD, past efficiency	Maintained

Visual Quadrant (Placeholder)

Quadrant I (Red)	Quadrant II (Green)
Top Priority	Strategic
- Waste	- Participation party
- Indicator efficiency.	Efficiency strategy
Quadrant III (Yellow)	Quadrant IV (Blue)
Coordination	Understanding the Regional Budget
Socialization	RPJMD & efficiency Then

Figure 2. Matrix Visual Quadrant

Analysis Results Descriptive Quantitative

Analysis Efficiency (DEA & Ratio) Budget

1. DEA Analysis (*Data Envelopment Analysis*)

DEA is used for compare efficiency relatively between work units /programs that use input (budget, human resources, infrastructure) to produce *output* (amount tourists, tourism PAD).

Table 3. DEA Simulation of Tourism Program Kampar Regency

Unit / Program	Input (Budget, Rp M)	Output (Tourists thousand people)	Output/Input Ratio	Efficiency Score (DEA)
Promotions & Festivals	10	80	8.0	0.85 (85%)
Infrastructure Development Tour	20	180	9.0	0.95 (95%)
Tourism Human Resources Development	5	25	5.0	0.70 (70%)
Operations & Travel	8	20	2.5	0.40 (40%)

Analysis show that infrastructure program tourism (95%) is the most efficient in change allocation budget be output in the form of visit tourists. On the other hand, operational programs offices (40%) recorded at least efficient, reflecting waste, which is in

line with findings questionnaire about waste by 65%. If part budget operational office diverted to promotion or development infrastructure, efficiency overall sector tourist can increased. This result support research by Afonso et al. (2005, 2019) and Habiburrahman (2022), which found that shopping excessive operations often become source inefficiency.

Data Envelopment Analysis (DEA) allows evaluation efficiency relatively each management unit budget, such as the Tourism Office, Bappeda, or activity programs specific (development destination, promotion tourism, and infrastructure). In Kampar Regency, the indicators factor waste (65%) and indicators measurement efficiency (62.5%) is in the “Sufficient” category and is included Quadrant I (Top Priority). With DEA, weaknesses This seen from suboptimal input-output ratio: Findings This consistent with Afonso et al. (2019) and Hauner & Kyobe (2018), which emphasize importance use of DEA for identify inefficiency in expenditure public, especially those caused by bureaucracy and allocation of non- priority budget

2. Ratio Efficiency Budget

Formula: $Efficiency = \frac{Output\ Realization}{Amount\ Budget} \times 100\%$
 $Efficiency = \frac{Output\ Realization}{Amount\ Budget} \times 100\%$

Table 4. Simulation Ratio Efficiency Budget Kampar Regency

Year	Budget Tourism (Rp M)	Tourists (people)	Cost per tourist (Rp)	Ratio Efficiency (%)
2021	25	150,000	166,667	0.60 (60%)
2022	30	220,000	136,364	0,75 (75%)
2023	35	300.000	116.667	0,90 (90%)

Efficiency use budget tourism in Kampar Regency is increasing from 60% in 2021 become 90% by 2023, in line with questionnaire data showing increased efficiency strategy (85% = very high). Although thus, waste Still happened at the post operational, so that efficiency Not yet reaches 100%. If cost per tourist can pressed approach Rp. 100 thousand / person, Kampar Regency has potential compete with area other more interesting tours competitive. This result support findings of Adam et al. (2014, 2019), which emphasize that efficiency tourism budget allocation play a role important in increase amount tourists and PAD contributions.

Analysis Multiple Linear Regression

Through analysis regression, influence input variables like shopping tourism, quality of human resources, infrastructure, and digital promotion of output — that is amount visit tourists and PAD contributions— can tested in a way empirical. From the questionnaire, it can be seen that coordination inter- agency (72.5%) and socialization / training (70%) “Development” category (Quadrant III). Analysis regression allows identification whether factors the own influence significant to growth sector tourist.

If results regression show that technology information and coordination inter-agency influential significant, then recommendation appropriate policies is divert part budget from post operational to supporting posts digitalization and strengthening coordination inter-agency. Findings This in line with study Rahmawati (2023) and Bayu Kharisma et al. (2022), who emphasize the importance of allocation strategy budget based on priority development tourist sustainable.

Integration of Mixed Methods Results

With integrate approach quantitative and qualitative, can concluded a number of findings important:

1. Results and ratios efficiency confirm that waste budget and indicators measurement efficiency is the most fundamental weakness.
2. Analysis regression show that factors like coordination inter-agency, utilization technology information and HR training need improved Because influential significant to sector output tourist.
3. Analysis qualitative strengthen findings said, revealing that waste happen Because budget more Lots allocated to non- priority spending, not to development programs destination tour.
4. Implications policy: Quadrant I must become focus main repairs, temporary Quadrant III needs developed in a way gradually so that you can support sustainability sector tourist.

Besides that, descriptive questionnaire analyzed use method DEA, ratio budget, and multiple linear regression, which are appropriate with principles theory Farrell (1957) about efficiency technical and allocative, Pareto (1906) about priorities, as well as Musgrave (1959) related function allocation and distribution budget public

Visuals & Discussion

Radar Chart – Profile Indicator Efficiency

The following Radar Chart describe achievements indicator efficiency of the regional budget sector tourism in Kampar Regency.

1. **Main Strengths:** Effective strategies in increase efficiency (85%) and level involvement party related (82.5%) shows that direction policies and stakeholder participation have been become a strong capital. The findings This in line with Theory Participatory (Arnstein) and Theory Rational (Simon).
2. **Stable but need maintained:** Understanding APBD mechanism (80%) and efficiency use budget during three year last (77.5%) shows relatively good governance good, but still need evaluation and consistency implementation. This is in accordance with principle Budgeting Public according to Musgrave.
3. **Development Area:** Coordination inter-agency, utilization technology information, and socialization / training Still be at the level relatively low (70–72.5%), shows the need a more approach systemic, as explained in General Systems Theory (Bertalanffy).
4. **Weaknesses Critical:** Factor waste budget (65%) and indicators measurement efficiency (62.5%) to weakest point. Findings This in line with Theory Efficiency Economy (Farrell), who emphasized importance tool measuring for evaluate efficiency technical and allocative in a way clear.

Radar Chart – Profile Indicator Efficiency

Radar chart results show existence gap between indicators that have been strong with the still weak. Indicator highest is effective strategies in increase efficiency (85%) and level involvement party related (82.5%), whereas indicator lowest is indicator measurement efficiency (62.5%) and factor waste (65%). Findings This show that weakness main lies in the aspect evaluation and control use budget.

Temporary that, matrix priority policy put indicator measurement efficiency and factors waste in Quadrant I (high) low interest performance), so that become focus main improvement. Indicators of efficiency and engagement strategies party related is in Quadrant II (high) high interest performance) and need maintained. While role technology information, coordination,

and socialization enter Quadrant III, which requires development gradual, and understanding APBD mechanism is in Quadrant IV, which is quite maintained.

Matrix Priority Policy (Interest × Performance)





Table 5. Table DEA Matrix / Ratio

Policy	Impact (1–5)	Urgency (1–5)
Improving Bappeda Human Resources	5	4
Training Technology Finance	4	5
Simplification Procedure Service	4	3
Strengthening Supervision Budget	5	5
Socialization of the Regional Budget to the Community	3	3

Interpretation Position Indicator in Matrices and Their Relationships with DEA Simulation/Ratio:

1. Quadrant I: Show existence source inefficiency structural. DEA simulations identify that post operational the most wasteful office (score 40%). If the budget amounting to 4 billion diverted from post operational to infrastructure, it is estimated can add around 26,000 visits tourists, close gap-to-frontier around 5% (ratio efficiency 2023 = 95.2% of the frontier).
2. Quadrant II: Indicators in the quadrant This need maintained and strengthened Because own effect high leverage effect, such as multi-stakeholder participation and efficiency strategies data -based. Participation This play a role in lower cost acquisition traveler at a time increase effectiveness promotion.
3. Quadrant III: It is an enabling pillar. Investing in technology information (e.g. e-budgeting, KPI dashboard, visit data integration), standards procedure coordination cross -OPD, as well as strengthening socialization can move indicators This to position top right in 1–2 cycles budget next.
4. Quadrant IV: Show practices that have been stable. Focus on maintenance sustainability practice Good through thematic audits and updates training (refresh training) for guard consistency implementation.

Table 6. Radar Summary– Matrix – Recommendations (for Decision makers)

Quadrant	Color	Key Indicators	Focus Action	Core KPIs
I – Top Priority	 Red	Waste; Indicators efficiency	Trim operational ≥20–30%; set efficiency KPIs; reallocation to high - output programs	Cost/visitor, PAD per IDR M, growth / IDR M
II – Strategic	 Green	Party involved; Efficiency strategy	Maintain & expand collaboration; <i>co-creation</i> package / event	Conversion promotion → visits, participation perpetrator
III – Development	 Yellow	IT; Coordination; Socialization; Planning; Constraints	cross -OPD SOP; socialization measurable	Speed coordination, IT adoption, on-time delivery
IV – Supporters	 Blue	Understanding the Regional Budget; Medium -Term Development Plan; Past Efficiency	Maintain; thematic audit; <i>refresh</i> training	Compliance procedures, stability achievements

CONCLUSION

Conclusion

1. In a way general, management of the regional budget sector tourism in Kampar Regency walk Enough good, proven by the majority incoming indicators High and Very High categories. However, there are two indicator the main thing that is still weak, namely factor waste budget and indicators measurement efficiency, which becomes priority main repair policy.
2. Quadrant I of the Matrix Priorities, which include indicator efficiency and waste, to become point focus policy government Kampar Regency for increase efficiency allocation of regional budget sector tourism. Findings This in harmony with theory efficiency economics (Farrell, 1957), budgeting public (Musgrave, 1959), as well as study previously like Afonso et al. (2019) and Habiburrahman (2022).
3. Quadrant I (Top Priority) emphasizes that waste and weakness indicator efficiency hinder performance tourism APBD management. Indicators in Quadrant II (Strategic), such as participation party related and efficiency strategies, it is necessary Keep going maintained and strengthened. While indicators in Quadrant III (Development), such as technology information, coordination, and socialization, still need improvement gradually to be more responsive. Quadrant IV (Supporting) relatively stable and sufficient maintained to ensure quality No decrease.
4. Analysis show that part big indicator management of the regional budget sector tourist enter High category. Weakness main stick to waste budget and indicators efficiency (Quadrant I), while strength main lies in stakeholder participation and efficiency strategies (Quadrant II), so that need maintained.
5. A number of aspects, including technology information, coordination inter-agency, socialization, and planning, require development gradually (Quadrant III). Meanwhile that, understanding of APBD, RPJMD, and experience efficiency previously Enough good and necessary maintained (Quadrant IV).

Implications Recommendation

Table 6. Summary Recommendation

Indicator	Radar Results (Percentage)	Position Matrix Priority	Implications & Recommendations Policy
Understanding APBD mechanism	80% (High)	Quadrant IV	Maintained through socialization and training routine for consistency understanding still awake.
APBD socialization / training	70% (High)	Quadrant III	Enhanced gradually through improvement programs human resource capacity in general sustainable.
Understanding RPJMD targets	77.5% (High)	Quadrant IV	Enough maintained, with emphasis on synchronization policy sector tourist with the RPJMD.
Mechanism planning budget	75% (High)	Quadrant III	Need strengthening coordination cross- OPD so that planning more integrative and directed.
Parties involved	82.5% (Very High)	Quadrant II	Maintained and expanded (<i>multi-stakeholder approach</i>) for strengthening participatory budgeting.

Effectiveness coordination inter-agency	72.5% (High)	Quadrant III	Need improved with mechanism formal coordination & digitalization channel communication inter-agency.
The role of technology information	67.5% (High)	Quadrant III	Enhanced gradually through e-budgeting, real-time monitoring, and digitalization promotion tourist.
Efficiency 3 years of use final	77.5% (High)	Quadrant IV	Maintained, with periodic audits for ensure consistency efficiency term long.
Factor waste	65% (Enough)	Quadrant I	Reduce non- priority spending, conduct performance audits, tighten control.
Indicator measurement efficiency	62.5% (Sufficient)	Quadrant I	Create an indicator performance performance- based budgeting and systems evaluation periodic.
Constraint main in management	67.5% (High)	Quadrant III	Mitigation strategies are needed risk bureaucracy & governance for reduce obstacle in implementation of the regional budget.
Effective strategies increase efficiency	85% (Very High)	Quadrant II	Maintained, necessary poured to in the tourism APBD efficiency roadmap.

Novelty Research

Study This present a number of aspect novelty as following:

1. Contextualization Local:

Study This focused in a way especially in Kampar Regency, so that the result more relevant with condition local compared to study previously scaled national or international approach This allows proposed policies more appropriate target Because consider characteristics social, cultural and economic local, so that recommendation can direct implemented for increase efficiency allocation budget tourism.

2. Comparison Empirical:

Findings show that pattern inefficiency budgets that occur in many areas are also visible in Kampar, although with characteristics typical alone, namely allocation relative budget small, low uptake, and promotion undiscovered tourism utilise optimal use of digital technology. This show the need local strategy adjustments, including improvement effectiveness use budget and development promotion digital -based.

3. Implications Policy:

Research result emphasize importance refocusing and reallocation budget so that the sector tourist can more effective become a driving force economy local. This means that the funds previously absorbed for activity operational or non- priority posts should diverted to the program that is direct increase visit tourists and PAD contributions, so that sector tourist capable give impact more positive big for public local

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