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Resilience of the Tourism Sector during the Covid-19 Pandemic in Indonesia

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ABSTRACT

Refocusing activities and reallocating the budget are the government's strategies that make an impact on the tourism industry during the beginning of the Covid-19 pandemic. However, the income from dividends and Gross Domestic Product (GDP) of the tourism sector has decreased due to the Large-Scale Social Restrictions (*Pembatasan Sosial Berskala Besar/PSBB*), Enforcement of Restrictions on Community Activities (*Pemberlakuan Pembatasan Kegiatan Masyarakat/PPKM*), and travel restriction rules around the globe that have substantially reduced the number of visitors. Considering these challenges, in order to maintain the resilience of the tourist industry, a strategy is required, with limited income and government assistance. This research was conducted to examine the effects of refocusing activities and reallocating budgets of the tourism sector, as well as the resilience of the tourism sector on refocusing activities and reallocation budgets. This research belongs to an exploratory, descriptive, qualitative study. This study applies Miles and Huberman's theory for analyzing the data, which includes: 1) data reduction; 2) data display, and 3) conclusion drawing or verification. Focus group discussions (FGDs) were conducted. The FGDs were divided into two sections: 1) FGD with informants from the zoo and recreational park and 2) FGD with informants from government tourism offices. By refocusing activities and reallocating budgets, the tourism industry has shifted to the digital promotion and continues to raise awareness about tourism in various ways. When the tourism industry is making an effort to improve its resilience, there is a risk that some of the employees are laid off to ensure that the industry continues to be viable during the pandemic.

Keywords: pandemic; reallocating budgets; refocusing activities; resilience; tourism

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INTRODUCTION

The Covid-19 pandemic was first outbreaked in 2019 in Wuhan, China, and has continued to spread; on March 2022, the cases have been identified in 77 countries, including Indonesia (WHO, 2020). This pandemic has significantly, widely, and asymmetrically affected global industries. There are four aspects to analyze the effects of the Covid-19 crisis on the global industry: 1) demand patterns, (2) supply structure, (3) international openness of economics, and 4) government policies (UNIDO, 2021). A global economic downturn took place during this pandemic, including in Indonesia. The transmission of the virus has given a wide range of effects on economic activities and economic actors, particularly in the tourism and manufacturing industries. This situation has affected the economic engine of the country. In 2020, Indonesia suffered two consecutive quarters of negative economic growth. The first contraction happened in the second quarter with an economic performance of -5.32% (y-on-y), while the second contraction occurred in the third quarter with -3.49% (y-on-y) (BPS, 2020). Negative economic growth was caused by the government's Large-Scale Social Restrictions (*Pembatasan Sosial Berskala Besar/PSBB*) regulation on March 2020. This policy was issued based on the World Health Organization's Public Health Emergency of International Concern (PHEIC) and any changes to the Enforcement of Restrictions on Community Activities (*Pemberlakuan Pembatasan Kegiatan Masyarakat/PPKM*) on January 2021. Government actions enacted to restrict the transmission of the Covid-19 virus so as not to hasten its spread has resulted in a significant decline in tourism. Indonesia and many other countries, such as Australia, China, Russia, Italy, and Singapore have embraced the policy of limiting travel to nations in the zones of Covid-19 transmission (Purba *et al.*, 2021).

Statistics Indonesia (*Badan Pusat Statistik/BPS*) recorded that the number of international tourists fell dramatically from 2019 to 2021. In 2019, there were 16,106,954 international visitors, and in 2021, that number continued to decline to 1.555.530 international visitors. In terms of an economic impact, the World Travel and Tourism Council (WTTC) (2022) states that the pandemic has had an effect on the travel and tourism sector's contribution to Gross Domestic Product (GDP), which decreased by 50.7% in 2020 and continued to decrease by 10.3% in 2021. In addition to the impact on the economy, this pandemic has caused a reduction in working hours for employees in the tourism sector. As seen in the data provided by the BPS, the unemployment rate in Indonesia has climbed from 5.23% to 7.07%, and this was a result of a decline in economic activity.

The impact of the Covid-19 pandemic was managed by the issuance of fiscal policy in terms of government revenues and expenditures which had a significant impact. In the fiscal sector, the Presidential Instruction Number 4 of 2020 directs that the government's expenditure plan must be prioritized using an ascending urgency scale. As part of the government's reprioritization of its budget, health and social services are receiving increased funding. Since the government has worked with the premise that revenue would fall, the government needs to adjust spending. This has become the basis for immediate action to refocus activities, reallocate budgets, and acquire necessities during a pandemic. The budget document's revision mechanism, known as *Daftar Isian Pelaksanaan Anggaran/DIPA* or List of Entries of Budget Execution, allows for the reallocation of budgets and refocusing activities to speed up pandemic response activities (Lestywati *et al.*, 2020). Considering that Covid-19 is a highly unusual event, this is extremely vital. When seeing the concept of public interest, refocusing the budget becomes an absolute need (Junaidi *et al.*, 2020). Khalid, *et al.* (2021) findings imply that the scale of economic policy responses to the Covid-19 epidemic is influenced by the size of the tourism industry. Countries with larger tourism sectors that rely more on tourism's

capacity to generate revenues for economic growth are likely to incur more economic policy response costs. The budget from the Ministry of Tourism and Creative Economy has been reduced by 41.3% from the DIPA for the 2021 budget year, which was previously 4.90 trillion rupiahs to only 2,02 trillion rupiahs as a result of the budget's reallocation and refocusing in 2021 based on the Letter from the Ministry of Finance Number S-629/MK.02/2021 addressing the refocusing and reallocation of Phase IV of the Ministry and Institutional Expenditures (Antaranews.com, 2021).

The refocusing of activities and reallocation of budgets have resulted in several restrictions, a reduction in the value of contracts, and the postponement of some strategic activities. However, Sandiaga Uno, the Minister of Tourism and Creative Economy, ensured that the refocusing of the budget and reallocation of activities would not diminish the efforts to revive the tourism sector and the creative economy from the effects of the Covid-19 pandemic, while continuing to carry out strategic activities, such as for the tourism sector providing certificate documents to sustainable tourism villages such as CHSE (Cleanliness, Health, Safety, and Environmental Sustainability) for businesses (Antaranews.com, 2021). World Bank (2022) explained that the public and private sector players of each destination need to build context-specific and fit-for-purpose initiatives based on their tourist growth stage, size of the sector, sector structure, fiscal space, extent and degree of impact of the crisis, and policy priorities. Without continued government support, the survival of businesses throughout the tourism ecosystem is in jeopardy. Although governments have taken impressive action to cushion the blow to tourism, minimize job losses, and build recovery in 2021 until this day, more efforts are required, and one of the key policy priorities is building more resilient, sustainable tourism (The Organization for Economic Cooperation and Development/OECD, 2020)

The situation in Indonesia aligns with the situation in India amid the resilience of hospitality and tourism in India. (Kaushal *et al.*, 2021) have recorded that the industry actors understand how difficult it is to maintain operations while still satisfying their regular financial obligations despite various cost-cutting. Moreover, the industry is used to fluctuations in demand, and it can be argued that, in contrast to industries that may guarantee stable income, tourism and hospitality-focused enterprises are aware of the possible slow periods occurring for a variety of causes, including seasonal demand and crises. Resilience includes the necessity for multiskilling and professional development of employees, enhanced awareness of cleanliness, sanitation, and related SOPs, optimism over the industry's recovery, the roles of the media, and the requirement for improved disaster preparedness. According to (Kristiana *et al.*, 2021, tourism industry participants in Tanjung Puting have evolved to maintain the sector's resilience during the Covid-19 epidemic. Tourism employees having expertise in other sectors are comparatively more adaptable to various vocations. Those lacking abilities outside of their primary occupation typically have little choice but to engage in physical labor. When the economic crisis subsides, a significant number of tourism workers will return to their primary positions. The government's approach to enhance resilience at the meso level focuses on tourism destinations by providing social support and implementing a variety of initiatives to prepare tourism industry players for the arrival of tourists. There are three distinct specialties identified by researchers in (Bui *et al.*, 2021 i.a. macro level, meso level, and micro level. The revitalization of macro tourism policy in urban areas is conducted by reinvigorating supply and destination management organizations, policymakers, government, industry, consumer response, tourism system, and social, economic, and tourism system change; and maintaining a workforce's consolidation in communication, confidence, competence, commitment, and control.

From the phenomenon of refocusing activities and reallocating budgets on government policies to help cope with the Covid-19 pandemic, this study aims to investigate the impact and effectiveness of this policy and how the tourism industry confronted this situation head-on at the pandemic onset. This research was conducted in the tourism sector since it was one of the sectors

most severely impacted by the Covid-19 pandemic. The research was carried out in the areas of Banjarnegara, Solo, Semarang, Bengkulu, Lampung, Lombok, and Pontianak. With the selection of tourist attractions from numerous islands, it is believed that the supplied data would be more accurate and exact in describing the state of the tourism industry during the Covid-19 pandemic.

Based on the research background, this study focuses on:

1. the policy of refocusing activities and reallocating the budget having an impact on the business economy of the tourism sector; and
2. resilience of tourism sectors on refocusing activities and reallocation of budget.

RESEARCH METHOD

This research applies an exploratory descriptive qualitative research method. This method provides descriptive data, including words or utterances from individuals and behaviors as the objects of observation (Moleong, 2009). This study aims to illustrate how the phenomena are. It does not intend to examine a specific hypothesis but explain how a variable, symptom, or situation is (Arikunto, 2002). In-depth interviews were conducted by giving open questions flexibly and loosely to obtain more detailed information from the informants. Informants were determined using the snowball sampling technique which led to purposive sampling, with certain considerations to achieve research objectives. Therefore, observation is the most appropriate data collection technique because each researcher can see directly the events, processes, and/or places related to the research supported with an interview to use as a tool to increase the objectivity of research data. In addition, in-depth interviews are very helpful for researchers to obtain accurate and objective information. The secondary data were obtained from indirect sources, such as data from journals, books, and websites.

Data analysis was carried out based on the interactive model proposed by Miles *et al.* (1984). The qualitative data analysis consists of three main stages:

1. Data reduction

This phase describes the method of narrowing down, simplification, abstraction, and transforming the raw data. Using this technique, data are focused, sorted, discarded, and organized so that a final conclusion may be drawn and independently validated.

2. Data display

An ordered collection of data enables conclusion-drawing and action-taking. Observing a display enables one to comprehend the phenomena and do more analysis or take action based on this comprehension. Alternatives to difficult narrative text, such as improved visuals, are the key to accurate qualitative analysis.

3. Conclusion: drawing/verifying

An analysis is a process of deriving meaning from visible, reduced facts (noting regularities), patterns, explanations, potential configurations, causal flows, and hypotheses.

The data include primary data or data obtained directly from the research subjects, namely business actors in the tourism sector in the Banjarnegara, Cepu, Solo, Semarang, Bengkulu, Lampung, Lombok, and Pontianak areas. This research focuses on the zoos in Banjarnegara, Solo, and Semarang. Unlike tourist attractions that have been able to minimize costs by halting operations, zoos continue to incur substantial maintenance costs due to the necessity of feeding, housing, and caring for the animals under their care. Zoos are extremely susceptible to bankruptcy during the pandemic, and their financial predicament endangers the animals' lives and well-being (Pepper *et al.*, 2021). Despite the fact that zoos are also destinations for outdoor enjoyment, recreational parks do not place as much emphasis on the animals living there. This research also compares zoos and recreational parks, especially in Cepu. In spite of the fact that the Ministry of Tourism and Creative Economy's budget was reduced, according to the authoritative press statement issued by the Coordinating Ministry for

Economic Affairs of the Republic of Indonesia in 2020, the federal government offered regional governments tourism grants totaling 3.3 trillion rupiahs in an effort to mitigate the negative effects of the epidemic caused by the Covid-19 virus. The nominal value of tourism grants would increase to 3.7 trillion rupiahs in 2021. This would be done in order to assist local governments and industries, hotels, and restaurants experiencing a decline in regional original revenue (*Pendapatan Asli Daerah/PAD*) and financial disruption as a result of the Covid-19 pandemic (ekon.go.id, 2021).

RESULTS AND DISCUSSION

There were seven subjects in this research to answer research hypothesis i.a: 1) Serulingmas Wildlife Recreation Park, Banjarnegara Regency; 2) Solo Zoo; 3) Semarang Zoo; 4) Migas Cepu Education and Recreational Park; 5) Government Tourism Office of Bengkulu; 6) Government Tourism Office of Lampung; and 7) Government Tourism Office of West Nusa Tenggara (Nusa Tenggara Barat/NTB).

Data were collected through interviews, which were arranged into focus group discussions (FGDs). FGDs include six to twelve persons with similar interests and group homogeneity. The dynamics of a group would elicit more developed responses than personal interviews or surveys, revealing the emotional states and underlying issues (Basnet, 2018). The FGDs were divided into two sections: (1) the FGD with informants from zoos and recreational parks and (2) the FGD with informants from tourism offices. Each institution involved in FGD was represented by two informants. A total of 18 participants were involved in the FGDs. Due to the close proximity of the respondents, the FGDs were conducted using Zoom. After being collected, the data would be reduced to produce compatible data and focus on the hypotheses in this study, and the outcomes of the reduction would be presented in the narrative form below.

The Serulingmas Wildlife Recreation Park (*Taman Rekreasi Margasatwa Serulingmas/TRMS*) in Banjarnegara Regency

The Covid-19 pandemic makes tourist destinations such as TRMS forced to close, resulting in a large decline in tourists. Since August 2020, however, TRMS has resumed operations through the implementation of health protocols. The turnover declined to 25-60% of the normal income generated. During this pandemic, Serulingmas earned a total of 60% of the highest income possible.

Since the animals need to be fed, the TRMS cannot entirely suspend its operational activities. This necessitates that TRMS find additional funds outside of visitor revenue and retail rentals. For instance, TRMS utilized 7.5 billion rupiahs in capital investment provided by the government when it became a Regional-Owned Enterprise (*Badan Usaha Milik Daerah/BUMD*) in 2018 for development, which was granted in five stages. Due to regulatory constraints, however, the disbursed capital investment has only been granted twice: 3.5 billion rupiahs in the first year (2018) and 1 billion rupiahs in the second year (2019), which are later used to support the TRMS. TRMS also accepted donations and received support from the Natural Resources Conservation Center (*Balai Konservasi Sumber Daya Alam/BKSDA*) and the Indonesian Association of Zoos (*Perhimpunan Kebun Binatang Se-Indonesia/PKSBI*).

The TRMS is not aware of the policy of refocusing activities and reallocating the budget but is aware of its consequence, specifically regarding the fact that the zoo would no longer receive capital participation payments, resulting in a decrease in fund reserves. Since the tourism sector is one of the areas affected by the Covid-19 pandemic, TRMS hopes that the government will include the tourism sector in refocusing activities and reallocating the budget, particularly in terms of funding for animal feed, which is one of the greatest burdens felt by the tourism sector that relies on animals as a source of income.

Solo Zoo

Due to the Covid-19 pandemic, the Solo Zoo was closed from March to June 2020, leading to no visitors during that period. However, Solo Zoo officially reopened its services by the end of 2020, with an age restriction for visitors. As a result of the decline in the number of visitors, Solo Zoo's income decreased, causing a deficit of up to 1.5 billion rupiahs in 2020 and 450 million rupiahs in August 2021.

Solo Zoo received assistance from the city government in the hundreds of millions for animal feeds during the pandemic in May-July 2020. To increase revenue, Solo Zoo sold 65,000 pre-sale tickets in June-September 2020 and earned 1 billion rupiahs, for the purpose of operational activities for three months. From October to November 2020, Solo Zoo received funding from State Civil Members (*Aparatur Sipil Negara/ASN*) for ticket sales, as suggested by the city government. The zoo also received support, amounting to 70 million rupiahs, from the Ministry of Environment and Forestry (*Kementerian Lingkungan Hidup dan Kehutanan/KLHK*) for agricultural services and food. Since the support from the city government was for taking care of expenses for animal feeds and keepers, Solo Zoo should seek more funding for daily operations by selling masks and raising funds.

Because of the reduced income and its impact on the budget, Solo Zoo refocuses by laying off outsourced employees. The animal keepers are employed for 15 days per month and paid based on the total days of working. Solo Zoo must continue to pay a fixed monthly fee of 300 million rupiahs. Therefore, Solo Zoo is now raising funds from the school and surrounding towns. The government also implements strategies, which include refocusing activities and reallocating the budget. Moreover, Solo Zoo expects the government makes the best plan based on state policies.

Semarang Zoo

Due to the Covid-19 pandemic, Semarang Zoo had to close its services from March to June 2020 and lay off its employees, with the exception of the keepers to take care of the animals. However, the keepers' salaries had to be reduced due to the condition of the zoo. The closure of the Semarang Zoo caused a decrease in the number of visitors to 75% from the average of 600,000 in prior years. Even, after its reopening in August 2021, only a few tourists (10%) visited the zoo.

The low number of visitors resulted in a drop in revenue for the Semarang Zoo in 2020, but because the dividends belonging to the Semarang City government were not distributed and provided to the Semarang Zoo for its operational needs, the Semarang Zoo recorded a profit of 155 million rupiahs. As a result of the decreased income, employee salaries were lowered by up to 50%, and animals starved owing to a lack of food. Semarang Zoo sold pre-sale tickets to raise revenue but this sale was less successful, leading the zoo to seek alternative methods, such as cooperating with e-TV or hosting a bird competition. Through August 2021, the situation of the Semarang Zoo has continued to worsen. Semarang Zoo continuously monitors cost management to fund operational activities. It received funding from the government to support animal feed from the tourism office and the Ministry of Environment and Forestry (*KLHK*) in 2020.

The Semarang Zoo is aware of the government's policy of refocusing activities and reallocation budgets and has undertaken cost control to support its operational activities. The Semarang Zoo is aware of the government's policy of refocusing activities and reallocation budgets and clearly, the Semarang Zoo is not a significant component in this policy. As results, The Semarang Zoo is currently adopt a defensive strategy with cost control measures to sustain its operational activities. Although this strategy has little effect on the Semarang Zoo, the central and regional governments still have the opportunities to revitalize the tourism industry.

Migas Cepu Education and Recreational Park (MC Edupark)

MC Edupark did not begin operations until July 2020, when Covid-19 had become a pandemic. However, because the people and administration of Cepu did not pay much attention to the issue of the Covid-19 pandemic at the beginning of 2020, a significant number of visitors still remained.

Then, in 2021, MC Edupark has been reopened but only half of the tourist attractions are open for visitors. As a result, MC Edupark sustained losses due to a decline in revenue and only reached 20% of visitors compared to those in normal conditions. In addition, MC Edupark began laying off employees in July 2021 due to the increasing number of Covid-19 cases. As the park is still under the auspices of the State Oil and Gas, it does not know the impact of the government's policy of refocusing activities and reallocating budgets and nearly believes that it has no effect at all. In addition, the policy merely requires MC Edupark to employ a survival strategy and make savings, with the expectation that the pandemic would end soon and the community could resume travel.

Government Tourism Office of Bengkulu

The Covid-19 pandemic reduced the number of tourists to Bengkulu in 2020. International tourist visits decreased by 56.6% and local tourist visits decreased by 77%. This pandemic requires that tourist destinations, such as Bung Karno's mansion, be sterilized to discourage visitors from coming. It has also caused businesses, such as merchants or creative economy corporations, to notice a dip or close down. This epidemic has reduced the number of travelers and related tax and commercial income.

The PAD targets must be changed due to the decrease in tourists and income. The PAD is one item of income in the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*), with the objectives set by the executive and legislative councils. With fewer visitors, the PAD objective is altered depending on capabilities and things that can be done to predict regional and tourist revenue.

Bengkulu's government tourism office is aware of the government's strategies in response to the Covid-19 pandemic. Regional heads, who are informed by regional financial management authorities, provide them with circulars or policies for focusing activities or reallocating budget office resources. The refocusing and reallocating policy has affected the entire budget, including the operational budget of the Regional Technical Implementation Unit (*Unit Pelaksana Teknis Daerah/UPTD*), the agency that manages the use of assets of tourism objects in Bengkulu such as Fort Marlborough, Persada Bung Karno, and Field View Tower. The UPTD reduced management funds by as much as 50%, from 200 million rupiahs to 100 million rupiahs. All impacted budgets, including UPTD operational, were cut by 80%.

Government Tourism Office of Lampung

In Lampung Province, there are numerous tourist attractions, including Tirta Asri Park, exquisite size hotels, and Sabib Park. However, the Covid-19 pandemic has resulted in the closure of tourist attractions and a decline in the number of tourists, impacting their revenue and operations. Due to insufficient revenue, another consequence of closing a tourist attraction is the necessity of a budget to meet expenses. Tourist attractions had to reorganize their strategies, for example, Taman Tirta Asri has reduced employees, increased ticket prices, and offered tours through social media. However, these strategies are deemed ineffective because they cannot help tourist attractions achieve their goals. The Skala Indah Hotel and Taman Sabib have applied the same strategy, but Taman Sabib's strategy also includes narrowing the area of tourism coverage to reduce operational costs, as well as selling fish that are tourist objects to the surrounding community so that the fish can be cultivated and then sold to tourism parties.

The regional government has given support in the form of cash (10 million rupiahs), training, assistance from the task force for health projects such as education of hand washing and use of hand sanitizer, and assistance from the government due to the Covid-19 pandemic. The budget from the central government has been reduced from 400-500 million rupiahs to 250 million rupiahs since the communities had to seek alternative financing sources to handle Covid-19 cases.

Government Tourism Office of NTB

Lombok is one of the most popular tourist sites in Indonesia, attracting both local and foreign visitors who appreciate its natural beauty. The establishment of the Regional Tourism Development Master Plan (*Rencana Induk Pembangunan Kepariwisata Daerah/RIPARDA*) has also helped Lombok as a tourism province in numerous elements of regional tourism development, including tourist destinations, marketing, and organizations. From 2019 to 2023, 99 tourism villages will be constructed according to a predetermined growth plan. For the realization of the progress of handling tourist villages in the province of NTB in 2019, financial assistance is provided for the development of 25 villages with a total budget of 6.5 billion rupiahs, economic stimulus assistance for village development during the Covid-19 pandemic for 20 villages with a total budget of 2 billion rupiahs.

The implemented program strategies for tourist villages include: 1) the application of green tourism zones such as CHSE and vaccinations, isolation hotels, rapid test at hospitals, and tourism actor incentives; 2) arrangement of tourism destination areas, including the maintenance and building of public amenities, the aesthetics and cleanliness of destinations, and the repair and construction of public facilities; 3) events, such as enhancing the quality of events, creative economy entering hotels/destinations, creative economy day, and the construction of a creative stage; and 4) publishing and marketing, such as the growth of social media, family vacations, media partnership, outdoor publications, and media gathering.

Due to the spread of the Covid-19 pandemic throughout Indonesia in 2020, all budget projections for tourism in NTB Province were reduced, since tourism is one of the most impacted industries. The NTB Province has made an effort to be able to effectively manage its finances, such as that the province's 2020 budget for tourist financing exceeded the target. As a result of the Covid-19 pandemic, the number of local and international tourists visiting tourist communities has plummeted by more than 80%. This condition has not changed much until May 2021.

CONCLUSION

Since the tourism industry is one of the areas affected by the Covid-19 pandemic, refocusing activities and reallocating budgets policy have indirect effects, particularly in terms of funding for animal feed, which is one of the greatest burdens felt by zoo and wildlife conservation, which rely on animals as a source of income. This situation also happened to TRMS, Semarang Zoo, as well to Solo Zoo. Due to PSBB and PPKM policies, all of their revenue decreased due to the drop in the number of visitors. As a result of declining revenue, the zoos and recreational parks are unable to provide all employee salaries and must make the difficult decision to lay off their employees. However, they continue to employ particular personnel, such as animal keepers for taking care of the animals. In addition to the costs associated with continue caring for an animal, they incur fixed costs each month. Government and organizations provide financial assistance to support their financial issues, however, these financial asistances do not match their requirements. The financial assistance is restricted to animal feed and salary for keepers. Zoo and wildlife conservation must find other sources of funding for activities such as merchandise related to cleanliness and health protocols and public fundraising. In the midst of a pandemic, this is an example of the resilience that they possess. The decision made by

the government in terms of financial policy to provide support is both evenly distributed and focused, despite the fact that the policy in question has an indirect effect and does not fulfill any requirements.

The regional government, especially the government tourism office in Bengkulu, Lampung, and NTB also reorganize their strategies. With the existence of a pandemic with travel restrictions and limitations in space for movement in public spaces based on the PSBB and PPKM regulations, regional revenue has also decreased significantly. The policy of refocusing activities and reallocating the budget affects funding in the tourism sector. Bengkulu has several destinations managed by the UPTD under the regional government. UPTD reduced management funds by 50%, from 200 million rupiahs to 100 million rupiahs. All impacted budgets, including those for operation, were cut by 80%. Tourist destinations have to lay off employees, increase ticket prices and offer tours through social media as a form of resilience during the pandemic followed by all the policies. Nonetheless, these methods are considered ineffective, unable to assist tourist attractions in meeting the requirements. NTB has implemented particular strategies for tourist villages, including 1) the application of green tourism zones; 2) arrangement of tourism destination areas; 3) events; and 4) publishing and marketing. All these activities are conducted because of the NTB regional government's efforts to reallocate the budget and refocus the activities of and are the forms of resilience to bounce back the economy.

Even though tourism is one of the largest sources of revenue in some regions, the government should still prioritize health. The great impacts of the pandemic and the regulations of PPKM and PSPB have made the situation more difficult. All income, including that of the government, the public sector, and the private sector, has decreased significantly. Refocusing activities and reallocation of budgets have a significant indirect impact. Refocusing the activities in the tourism industry has made the tourism industry shift to the digital promotion and continues to raise awareness about tourism in various ways. While the tourism industry is trying to be resilient, there is still a part of it that must embrace the risk, where some employees would be laid off to ensure that the industry continues to be viable during a pandemic.

This research was carried out at the beginning of the pandemic; therefore, we can only hope that the tourism situation at that time can serve as a lesson to help us better prepare for all situations involving unexpected crises.

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