



Research Paper

## Analysis of Retribution Revenue in the Tourism Sector and Its Contribution to the Original Revenue of North Toraja District

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**ABSTRACT:** This study aims to analyze and explain the Analysis Of Tourism Receipt Retribution And Contribution To The Regional Income Of Utara Toraja Regency. The Analytical Method Used In This Study Is A Quantitative Method With A Statistical Descriptive approach. Quantitative methods are used to calculate the potential, effectiveness and efficiency of tourism levies and their contribution to the Local Own-source Revenue of North Toraja Regency for a period of 5 years. in North Toraja Regency from 2015-2019 is in the effective category, and the most efficient level of efficiency for the Tourism Retribution occurred in 2015.

**KEYWORDS:** Contribution, Efficiency, Effectiveness.

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### I. INTRODUCTION:-

The tourism sector is a sector that has the potential to be developed as a source of regional income. Programs for the development and utilization of regional tourism resources and potential are expected to contribute to economic development. The arrival of tourists to a Tourist Destination Area (TDA) has provided prosperity and welfare for the population As with other sectors, tourism also has an effect on the economy of an area or a tourist destination country. The size of the influence differs from one region to another or from one country to another (Sammeng 2001). According to Salah Wahab (Salah, 2003) in his book "Tourism Management" tourism is a new type of industry that is capable of producing rapid economic growth in providing employment, living standards and stimulating other productivity sectors.

Table 1 Data of Domestic and International Tourist Visits

Year	Tourist		Number
	Domestic	International Tourist	
2015	87.462	41.058	128.520
2016	112.728	66.170	178.898
2017	223.210	60.186	283.396
2018	256,907	53,157	178,898
2019	363.065	32.772	283.396

Source: North Toraja Regency Culture and Tourism Office

Table 1. shows that foreign tourists experienced a decline, although in 2016 there was an increase from the previous year, the following year showed a drastic decline in the number of tourists, especially for foreign tourists. The decline in the number of tourists visiting Tana Toraja means the decline of the North Toraja tourism sector as a sector of the local economy. Thus the decline in the number of tourists is very influential on the economic growth of North Toraja. This can be seen from the declining Regional Original Income from the tourism sector.

The cause of the decline in North Toraja international tourism is the inability of North Toraja Tourism to meet

the needs of tourists. The role of government and institutions that have not been optimal and the condition of tourist objects that are monotonous and unattractive have been the main causes of the decline in foreign tourist visits to North Toraja. As a result, it does not motivate tourists to visit North Toraja.

The increase in regional income is obtained from the potentials of the region. One of the potentials that contribute to a sizeable income in North Toraja Regency comes from the tourism sector. Many tourism objects and tourism activities have been established in North Toraja that can attract tourists to visit. This study aims to analyze the role of the tourism sector in North Toraja Regency on North Toraja PAD.

The North Toraja Regency Government is targeting an increase in tourist visits which is manifested in the receipt of user fees as a source of local revenue (PAD). Receipts from the tourism sector are expected to increase regional financing sources in carrying out regional development activities so that they can help improve the economy and welfare of the people of North Toraja Regency. In addition, the receipt of retribution from the tourism sector is also expected to make a large contribution to the receipt of Regional Original Income.

**Table 2** Retribution for Tourism Sector 2015-2019

Years	amount
2015	Rp 797.619,200
2016	Rp 1.126.105.200
2017	Rp 1.575.010.000
2018	Rp 3.510,245,600
2019	Rp 3.170.305.000

Source: Processed from DPPKAD data, and the Department of Culture and Tourism

Based on table 2, it can be seen that the contribution of tourism levies to PAD for 5 (five) years has fluctuated. In 2015 the percentage contribution of Tourism Retribution to PAD was 2.4%, this means that the contribution of Tourism Retribution to PAD was 2.4%. In 2016 the percentage contribution of Tourism Retribution to PAD was 3.1%. In 2017 the contribution of Tourism Retribution to PAD was 3.4%, which means that the contribution of Tourism Retribution to PAD was 3.4%. In 2018 the contribution of Tourism Retribution to PAD was the highest in the last 5 years, which was 8.3%, while in 2019 the contribution of Tourism Retribution to PAD was 6.6%.

Therefore, it is necessary to conduct a study on regional revenues from the tourism sub-sector, how much of the contribution or role given by tourism is realized through the development efforts that have been made by the Kerinci Regency Government in supporting or increasing PAD, and how the contribution of increasing the number of tourist attractions to PAD is needed. The phenomenon of an increase in user fees for the tourism sector must be further developed by carrying out infrastructure development for tourist objects because North Toraja has many natural attractions that have not been exposed which can increase income from the tourism sector and can create jobs for the surrounding community, such as research conducted Mardianis (2018) Conducting Tourism Awareness Community Development. The strategy of improving the quality of human resources needs to be done because if the community is not able to read the opportunities that exist in the tourism sector, it will be very difficult to achieve the goals of developing tourist areas, namely increasing income, employment and increasing PAD.

This research refers to the research conducted by Yeni Ratanawati with the title analysis of the contribution of the tourism sector to the local revenue of East Kutai Regency. The difference with previous research is found in the research location. Based on the description above, the author wishes to find out more about how big the contribution of user fees is. tourism sector in increasing Regional Original Income in North Toraja Regency. Based on the description of the background of the problem above, the author takes the title ANALYSIS OF TOURISM SECTOR RETRIBUTION RECEIVING AND CONTRIBUTION ANALYSIS OF REGIONAL ORIGINAL INCOME IN UTARA TORAJA REGENCY.

## **II. LITERATURE REVIEW:-**

### **Stakeholder Theory**

In this study using Stakeholder Theory. The term Stakeholder was first introduced by the Stanford Research Institute (2010:12). Freeman (2011:22) defines stakeholders as "any group or individual who can affect or be affected by the achievement of an organization's objective." that stakeholders are groups or individuals who can influence or be influenced by the process of achieving organizational goals. Stakeholder theory is a group of people, community or society either in whole or in part who have a relationship and interest in the organization. Public sector organizations, the public sector has a wider and more diverse scope.

Bryson (2001) defines a stakeholder as an individual, group, or any organization that can make a claim on the resources or results of the organization or be affected by the results. Success in public or private organizations is the extent to which the organization can ensure the satisfaction of key stakeholders (society as key stakeholders). The government as the holder of power in the wheels of government must emphasize aspects

of the interests of the people as stakeholders and the government must also be able to manage regional wealth, regional income and in the form of regional assets for the welfare of the people in accordance with the contents of the 2006 Constitution article 33 which states that all natural resources controlled by the government must be used and utilized for the welfare of the people.

### **Stewardship Theory**

In addition to stakeholder theory, another theory that underlies this research is the theory of stewardship. Stewardship theory has psychological and sociological roots that are designed to explain situations where managers are stewards and act in the interests of the owners (Donaldson & Davis, 2009, 2010) in Raharjo (2007). This theory describes a strong relationship between satisfaction and organizational success, according to Murwaningsari (2009) Stewardship theory is based on philosophical assumptions about human nature that humans can be trusted, responsible, and humans are individuals with integrity.

The government as a steward with the function of managing resources and the people as principal owners of resources. There is an agreement that exists between the government (steward) and the people (principal) based on trust, collectively according to organizational goals. Public sector organizations have the aim of providing services to the public and can be managed accountable to the community (public). So it can be applied in the case model of public sector organizations with stewardship theory. Stewardship theory assumes a strong relationship between organizational success and owner satisfaction. The government will try its best in running the government to achieve the government's goals, namely improving people's welfare. If this can be achieved by the government, the people as owners will be satisfied with the government's performance.

### **Local Own-source Revenue**

The financial policy of a region is directed to continue to increase PAD as the main source of regional income that can be used by regions in implementing regional government and development according to their needs, so that regions are expected to minimize dependence on funds and top-level government (subsidies). Thus, efforts to increase local revenue should be viewed from a broader perspective, not only in terms of the respective regions but in relation to the unity of the Indonesian economy. The increase in regional original income is something that the regional government continues to encourage because regional original revenue itself is considered an alternative to obtain additional funds that can be used to meet expenditure needs determined by the region itself, especially routine needs.

### **Regional Retribution**

Regional levies according to Law Number 34 of 2000 concerning Regional Taxes and Levies are regional levies as payments for certain services or permits that are specifically provided and/or granted by the regional government for the benefit of individuals or entities, and the obligatory levies are individuals or entities that according to retribution laws and regulations are required to make retribution payments. The definition of regional retribution, hereinafter referred to as retribution, is a regional levy as payment for services or granting certain permits specifically provided and/or granted by the regional government for personal or corporate interests (Prakosa, 2003). The provisions as regulated in Law Number 34 of 2000 mention several types and objects of retribution income for districts/cities, which include 29 objects of retribution. From a number of fees, the RPH retribution is a component that is quite potential as a contributor to the PAD of North Toraja Regency.

### **Potential Retribution**

Potential is defined as the power, strength or ability to generate local revenue, or the ability that deserves acceptance in a state of one hundred percent. Potential regional revenue can be measured through two approaches, namely based on socio-economic indicators (Prakosa, 2003). Furthermore, Kaho (2010) states that the potential for regional revenue is the strength in an area to generate a certain amount of revenue. The potential for a retribution can be interpreted as the amount of regional retribution that should be received by the regional government if no object of retribution is missed and all levies are obliged to pay their obligations as much as has been determined by the applicable regional regulations (Widodo, 2006). Another understanding is put forward by Mardiasmo and Makhfatih (2000) which states that the potential for retribution is an effort to find out the potential for certain retributions.

### **Tourism**

Tourism which comes from the word tourism, according to the Law of the Republic of Indonesia No. 9 of 1990 concerning tourism defines tourism as a travel activity carried out by a person or group of people visiting certain places with the aim of recreation, personal development, or studying the tourist attractions visited. In the law, it is explained about general provisions regarding tourism, principles, functions and objectives of tourism, principles of tourism implementation, tourism development, strategic areas, tourism

businesses, rights, obligations and prohibitions, government and local government authorities, coordination, Promotion Board Indonesian Tourism, a combination of the Indonesian Tourism industry, human resource training, standardization, certification, and labor, funding, administrative sanctions, criminal provisions, transitional provisions, and closing provisions.

### **Tourism Levy Contribution**

According to the General Indonesian Dictionary, contributions can be interpreted as donations or dues. Meanwhile, the definition of tourism levies is local levies as payment for services and services provided to the general public in locations designated as tourist attractions. Based on this definition, if it is related to the tourism sector levy, the tourism levy contribution is a contribution or contribution money obtained from the tourism sector levy.

Contribution is used to find out how big the contribution of tourism retribution is in Regional Original Income. The contribution of tourism retribution in Regional Original Income can be obtained by comparing the realization of tourism retribution receipts with the realization of Regional Original Revenue and then multiplied by 100% (Halim, 2004:163).

### **Tourism Fee Efficiency**

Efficiency is one way to manage financial resources, materials, processes, equipment, labor and costs effectively (Sadikin, 2005:157). Efficiency describes the comparison between the amount of costs incurred to obtain income and the realization of income received (Halim, 2005). 2004:164). From this understanding, it can be concluded that efficiency is closely related to effectiveness, namely the ratio of the comparison between the input used to the output produced. The process of operational activities can be said to be efficient if a certain performance target (outcome) can be achieved using the lowest resources and costs.

### **Tourism Fee Effectiveness**

Effectiveness is the main element that exists to achieve predetermined goals and objectives in every organization, activity or program. It can be said to be effective if the goals and objectives that have been determined can be achieved. So it can be concluded that effectiveness is a measure that states how far the resulting realization is with a predetermined target. Meanwhile, if it is related to Regional Original Revenue, the effectiveness describes the ability of the regional government to realize the planned Regional Original Revenue compared to the set target (Halim, 2004:164). Meanwhile, if it is related to the tourism levy, the effectiveness of the tourism levy is a comparison between the realization and the target of receiving retribution from the tourism sector.

### **Society Participation**

The provision of Village Funds in large enough amounts to villages can also be a reflection of the realization of good governance, where the government and the community have a close relationship and at the same time increase community participation, thereby encouraging accountability, transparency and responsiveness of local governments. In accordance with what has been expressed by Haryanto (2007) that the principles of good governance, including community participation, upholding the rule of law, growth of transparency built on the basis of free flow of information and information need to be accessible to interested parties and adequate, care for stakeholders oriented towards consensus, equality, effectiveness and efficiency, accountability, and the existence of a strategic vision.

Adisasmita (2006) has several reasons for the community to participate and be encouraged to participate, namely: (1) The community truly understands the state of the community's social and economic environment; (2) The community is able to analyze the causes and effects of various events that occur in society; (3) The community is able to formulate solutions to overcome problems and obstacles faced by the community; (4) The community is able to make use of its development resources to increase production and productivity in order to achieve community development targets; and (5) Society by increasing its human resource capacity and willingness, so that based on strong self-confidence and self-reliance, it is able to eliminate most dependence on outsiders.

### **Research Methods:**

This study aims to analyze and explain the ANALYSIS OF TOURISM RECEIPT RETRIBUTION AND CONTRIBUTION TO THE REGIONAL INCOME OF UTARA TORAJA REGENCY. The analytical method used in this study is a quantitative method with a statistical descriptive approach. Quantitative methods are used to calculate the potential, effectiveness and efficiency of tourism levies and their contribution to the PAD of North Toraja Regency for a period of 5 years.

### III. RESULTS:-

#### Description of Research Results and Discussion

##### North Toraja Regency's PAD Growth in 2015-2019

The financial policy of a region is directed to continue to increase PAD as the main source of regional income that can be used by regions in implementing regional government and development according to their needs, so that regions are expected to minimize dependence on funds and top-level government (subsidies). Thus, efforts to increase local revenue should be viewed from a broader perspective, not only in terms of the respective regions but in relation to the unity of the Indonesian economy. The increase in regional original income is something that the regional government continues to encourage because regional original revenue itself is considered an alternative to obtain additional funds that can be used to meet expenditure needs determined by the region itself, especially routine needs. To see an overview of the development of North Toraja Regency PAD, it will be described below.

**Table 3 Realization of Regional Original Revenue for Fiscal Year 2015-2019**

Years	Realization of Regional Original Revenue
2015	33.808.406.730
2016	34.896.515.041
2017	44.134.854.382
2018	41.975.878.751
2019	51.882.966.518

Source: BAPENDA North Toraja Regency, 2020. Processed data.

Based on Table 5.2, it can be seen that the PAD growth of North Toraja Regency in 2015-2019 tends to fluctuate. In 2015 the revenue growth of North Toraja Regency reached 33,808,406,730, then increased to 34,896,515,041 in 2016, 44,134,854,382 in 2017. This increase was driven by an increase in regional tax revenues and other legitimate PAD. In 2018 the growth of North Toraja Regency's PAD decreased, namely 41,975,878,751. This is due to a significant decline in other revenues from legitimate PAD and negative growth, and in 2019 it started to improve, amounting to 51,882,966,518.

##### The Results of the Trend Analysis of the Retribution for the Tourism Sector in North Toraja Regency in 2015-2019

The calculation of the contribution of the tourism sector retribution is needed to determine the strength and ability of the tourism sector in contributing or contributing to the regional levies and PAD of North Toraja Regency. In the following Table 5.4, an overview of the value of the contribution of the tourism sector to the total retribution revenue in North Toraja Regency is presented.

**Table 4. Tourism Sector Contribution to PAD 2015-2019**

Years	Retribution	Local Own-source Revenue	%
2015	Rp 797,619,200	Rp 33,808,406,730	2,4%
2016	Rp 1.126.105.200	Rp 34,896,515,041	3,1%
2017	Rp 1.575.010.000	Rp 44,134,854,382	3,4%
2018	Rp 3,510,245,600	Rp 41,975,878,751	8,3%
2019	Rp 3.170.305.000	Rp 51.882.966.518	6,6%

Based on table 5.4, it can be seen that the contribution of tourism levies to PAD for 5 (five) years has fluctuated. In 2015 the percentage contribution of Tourism Retribution to PAD was 2.4%, this means that the contribution of Tourism Retribution to PAD was 2.4% or Tourism Retribution contributed Rp. 797,619,200 of the total PAD revenue of Rp. 33,808,406,730. In 2016 the percentage contribution of Tourism Retribution to PAD was 3.1%, which means that the contribution of Tourism Retribution to PAD was 3.1% or Tourism Retribution contributed Rp. 1,126,105,200 of the total PAD revenue of Rp. 34,896,515,041. This year the contribution of the Tourism Retribution to PAD has increased from 2.4 to 3.1%. In 2017 the contribution of the Tourism Levy to PAD was 3.4%, which means that the contribution of the Tourism Retribution to PAD was 3.4% or the Tourism Retribution contributed Rp. 1,575,010,000 of the total PAD revenue which also increased from Rp. 34,896,515,041 to amounting to Rp 44,134,854,382.

In 2018 the contribution of Tourism Retribution to PAD was the highest in the last 5 years, namely 8.3% or Tourism Retribution contributed Rp. 3,510,245,600 from the total PAD revenue of Rp. 41,975,878,751, although here it can be seen that PAD slightly decreased from Rp. 44,134,854,382 In 2017 to Rp 41,975,878,751 in 2018. This increase was caused by several tourist attractions that have improved access to the

road, one of which is the Tongkonan Lolai tourist attraction. In addition, several Tongkonan Lempe terraces can also be used as locations for visitors to relax while enjoying Toraja coffee. presented by the owner of the Tongkonan house. Tourists who want to camp can also rent tents at a fairly cheap cost, starting from IDR 50 thousand per night for small sizes and IDR 80 thousand per night for large sizes.

Meanwhile, in 2019 the contribution of the tourism levy to PAD was 6.6%, which means that the contribution of the tourism levy to PAD was 6.6% or the tourism levy contributed Rp. 3,170,305,000 lower than the previous year, although the contribution of the tourism sector decreased. but in contrast to PAD, which experienced a fairly large increase, from Rp. 41,975,878,751 to Rp. 51,882,966,518.

This research is in line with that conducted by Daryanti (2013) with the research title Contribution of Tourism Objects in Improving the Economy of the Kuantan Singingi Regency community according to the Islamic Economic Perspective, where the results of this study state that through the contribution of the Guruh Gemurai waterfall levy, it can increase the regional income of Kuantan Regency. singingi because of the increase in user fees at the Guruh Gemurai waterfall every year.

### **Results of Analysis of the Effectiveness of Tourism Retribution in North Toraja Regency 2015-2019**

Analysis of the effectiveness is a very important factor in preparing a plan to achieve the goals that have been set. Management of retribution receipts must be carried out in an efficient and effective manner. Therefore, the management of retribution collection must pay attention to the principles of efficiency and effectiveness. By using the modified effectiveness formula, the results of the calculation of the effectiveness of the abattoir retribution revenue are obtained for 2015-2019. The calculation results are shown in table 5

Effectiveness is a comparison between the realization of tourism levy receipts with the target. Tourism retribution is said to be effective if the level of effectiveness is greater than or equal to 100%. The effectiveness of collecting tourism levies can be calculated using the following formula:

$$\text{Effectiveness} = \frac{\text{Realization of Receipt of Tourism Retribution}}{\text{Tourism Retribution Revenue Target}} \times 100\%$$

**Table 5. The Effectiveness of Tourism Retribution in North Toraja Regency 2015-2019**

Years	Tourism Retribution Revenue Target	Realization of Receipt of Tourism Retribution	Effectiveness
2015	Rp 700.000.000	Rp 797,619,200	113,9%
2016	Rp 822.500.000	Rp 1.126.105.200	136,9%
2017	Rp 3.100.000.000	Rp 1.575.010.000	50,9%
2018	Rp 3.076.000.000	Rp 3,510,245,600	114,1%
2019	Rp. 3.150.000.000	Rp 3.170.305.000	100,7%

Source: Processed from DPPKAD data, and the Department of Culture and Tourism

Based on table 5.5, it can be seen that the level of effectiveness of the Tourism Retribution for 5 (five) years in general can be said to be effective because the percentage of the effectiveness of the Tourism Retribution is more than 100%, except in 2017 the ratio is less than 1 or 100 percent. In 2015 the effectiveness level of the Tourism Retribution was 113.9%. The effectiveness of this year's revenue exceeds the revenue target that has been set at 13.9%. In 2016 the effectiveness level of the Tourism Retribution was 136.9%. The effectiveness of this year's revenue exceeded the revenue target that had been set at 36.9%. In 2017, the effectiveness of the Tourism Retribution was 50.9%. The effectiveness of this year's revenue does not meet the revenue target that has been set. In 2017, the Tourism Retribution can be said to be ineffective, because it is only 50.9% less than 1 or 100 percent. This ineffectiveness was caused by the targeted realization of Tourism Retribution revenue in 2017 which was increased but did not reach the specified target, where the target for the realization of Tourism Retribution revenue in 2017 was Rp. 3,100,000,000 from the previous Rp. 822,500,000, and the realization was Rp. 1,575. 010,000 . Then in 2018 the effectiveness of the Tourism Levy returned to normal, which was 114.1%. The effectiveness of this year's revenue exceeds the revenue target that has been set at 14.1%. In 2019, the effectiveness of the Tourism Retribution was 100.7%. This year's revenue effectiveness exceeded the revenue target that had been set at 0.7%.

From the table above, it can also be seen that the level of effectiveness of the best tourism levies occurred in 2016 which was 136.9% of the revenue target set by the Department of Culture and Tourism. The Tourism Retribution in 2015, 2016, 2018 and 2019 is said to be effective due to the realization of the Tourism Retribution revenue in 2015, 2016, 2018 and 2019 which exceeded the Tourism Retribution revenue target for

that year.

In order to achieve and meet performance and financial assessment standards to be quite effective, the determination of revenue targets must be increased again at least 80% of its real potential. Likewise, if you want to meet performance and financial assessment standards in order to be said to be effective, the setting of revenue targets must be increased again at least 90% of the actual potential. This means that the performance and management of user fees in the tourism sector must be improved. To achieve this condition, various efforts and steps are needed to optimize the acceptance of user fees. Various efforts and steps that must be taken include calculating the potential retribution systematically. It is important to do this in order to be more realistic in determining the retribution target as well as a performance appraisal tool. In addition, control is needed from the authorities such as the District Revenue Service according to its function as a coordinator for the collection of regional taxes and regional levies, including adjusting the levy rates at least every 2 years.

This research is in line with research conducted by Rika (2011) with the research title Analysis of the tourism sector retribution on PAD (Case Study of Gunungkidul Regency), in this study states that the importance of effectiveness on PAD is by optimizing existing potential, and continuing to seek to explore sources new income that has potential, so that taxes or levies can be collected in accordance with existing provisions. The results of this study also found that the level of effectiveness of collecting tourism levies for 5 (five) years in general can be said to be effective because the percentage of collection is more than 100%.

### **Results of Analysis of Tourism Retribution Efficiency in North Toraja Regency 2015-2019**

Efficiency is measuring the comparison of the cost of collecting tourism levies with the realization of tourism retribution receipts. Tourism levies are said to be efficient if the efficiency level is less than 100%. The efficiency of collecting tourism levies can be calculated using the following formula:

$$\text{Efficiency} = \frac{\text{Tourism Retribution}}{\text{Realization of Receipt of Tourism Retribution}} \times 100\%$$

**Table 6 Tourism Sector Efficiency Level**

Years	Tourism Retribution	Realization of Receipt of Tourism Retribution	Efficiency (%)
2015	Rp 257.000.000	Rp 797,619,200	32,2%
2016	Rp 599.147.000	Rp 1.126.105.200	53,2%
2017	Rp 1.461.800.000	Rp 1.575.010.000	86,4%
2018	Rp 1.525.521.110	Rp 3,510,245,600	43,4%
2019	Rp 1.934.734.330	Rp 3.170.305.000	61%

Based on table 5.6, it can be seen that the efficiency level of Tourism Retribution for 5 (five) years in general can be said to be efficient because the percentage of Tourism Retribution efficiency is less than 100%. In 200115 the efficiency level of the Tourism Retribution was 32.2% because the cost of collecting the Tourism Retribution was Rp. 257,000,000 while the actual receipt of the Retribution for Tourism was Rp. 797,619,200. In 2016 the efficiency level of the Tourism Retribution was 53.% because the cost of collecting the Tourism Retribution was Rp. 599,147,000 while the realization of the receipt of the Tourism Retribution was Rp. 1,126,105,200. There was a decrease in the level of efficiency in 2016 by 21%, namely from 32.2% to 53.2% due to the increased tourism retribution target which affected the increase in the cost of collecting levies as well as the realization of tourism levies in 2016, but it was still classified as low. efficient.

In 200117 the efficiency level of tourism levies was 86.4% because the cost of collecting tourism levies was Rp. 1,461,800,000 while the realization of tourism levies was only Rp. 1,575,010,000. There was a drastic decrease in the level of efficiency in 2017, from 53.2% to 86.4% due to the increased tourism retribution target but in 2017 the tourism levy did not reach the target, thus affecting the increase in the cost of retribution collection as well as the realization of tourism retribution in 2017.

In 2018, the efficiency level of the Tourism Retribution returned to normal, which was 43.4%, which was classified as very efficient. because the cost of collecting the tourism levy is Rp. 1,525,521,110 while the realization of the receipt of the tourism levy is Rp. 3,510,245,600. The increase in the level of efficiency in 2018 became the highest this is due to the increasing interest of tourists to visit North Toraja, this is also inseparable from the performance of the North Toraja Regency government in managing tourism objects in North Toraja. In 2019 the efficiency level of the Tourism Retribution was 61% because the cost of collecting the Tourism Retribution was Rp. 1,934,734,330 while the realization of the receipt of the Tourism Retribution was Rp.

3,170,305,000.

From the table above, it can also be seen that the efficiency level of the most efficient Tourism Levy occurred in 2015 and 2018 which was 32.2% and 43.4% of the revenue target set by the Culture and Tourism Office. The efficiency level of Tourism Retribution in 2016 and 2019 is 53.2% and 61% is in the 4th range, which is efficient, and in 2017 it is 86.4% which is in the 3rd range which is quite efficient.

This research is supported by research conducted by Danyanto (2016) in his research which states that the efficiency of tourism retribution describes the achievement of the realization of tourism retribution receipts by using the lowest tourism levy collection fees by the Klaten Regency government. The results of this study indicate that the efficiency ratio of tourism retribution in Klaten Regency 2011 - 2015 is classified as efficient because the efficiency interval is 10% - 20%. This happened because the realization of the tourism levy in Klaten Regency 2011 - 2015 was greater than the realization of the collection fee. This is due to the large difference between income and the cost of collecting levies.

#### **IV. CONCLUSION:**

Based on the results of the analysis and discussion of tourism levy data for five years, from 2015 to 2019, it can be concluded that:

1. The trend of the contribution of the tourism sector retribution to the total retribution of the district continues to increase, in 2015 by 2.4%, 2016 by 3.1% , 2017 by 3.4% , 2018 by 8.3% , and 2019 by 6.6% .
2. The effectiveness level of the tourism sector levy in North Toraja Regency from 2015-2019 is included in the effective category. The best level of effectiveness of the tourism levy occurred in 2016 which was 136.9% of the revenue target set by the Culture and Tourism Office. The Tourism Retribution in 2015, 2016, 2018 and 2019 is said to be effective due to the realization of the Tourism Retribution revenue in 2015, 2016, 2018 and 2019 which exceeded the Tourism Retribution revenue target for that year. However, in 2017 the effectiveness of the Tourism Retribution was 50.9%. The effectiveness of this year's revenue does not meet the revenue target that has been set. In 2017, the Tourism Retribution can be said to be ineffective, because it is only 50.9% less than 1 or 100 percent. This ineffectiveness was caused by the targeted realization of 2017 Tourism Retribution revenue which was increased but did not reach the specified target.
3. The efficiency level of the most efficient Tourism Retribution occurred in 2015 and 2018 which was 32.2% and 43.4% of the revenue target set by the Culture and Tourism Office. The efficiency level of Tourism Retribution in 2016 and 2019 is 53.2% and 61% is in the 4th range, which is efficient, and in 2017 it is 86.4% which is in the 3rd range which is quite efficient.

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