

Optimization of Lahor Tourism Area Retribution in Blitar District

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Abstract

One of the sectors with strong potential to increase Blitar Regency's Regional Own Revenue is the Lahor Tourism Area. Retribution income from this area contributes significantly to the total retribution income, yet remains under-optimized due to internal and external challenges such as monitoring weaknesses, technical issues in collection, and competing destinations. This study applies a novel methodological approach by combining micro-level revenue estimation based on vehicle sampling with SWOT analysis to assess potential revenue and formulate optimization strategies. The findings reveal that the potential retribution revenue reaches IDR 2.89 billion per year, far exceeding actual collections, and that the management condition is classified under the PRIMA category. This explicit methodological novelty contributes to the literature on local revenue and tourism levy optimization by demonstrating how micro-estimation techniques can be systematically integrated with strategic analysis. In practical terms, the results provide policy implications for the Blitar Regency Government in designing more effective and transparent retribution management systems.

Keywords: Optimization, Retribution, SWOT, IFAS-EFAS, Local Revenue.

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1. Introduction

After passing through the reform era, Indonesia experienced changes in its government system, particularly in implementing decentralization and autonomy. One aspect of regional autonomy is giving greater authority for the regional governments to carry out their duties independently [7]. Regional autonomy aims to provide the ability to innovate. Hence, regional income potential can be increased and the government can carry out its duties well [8]. In Law No. 17 of 2003, the Regional Revenue and Expenditure Budget has various roles, including the allocation function, which involves the use of income to provide public services [16]. With good allocation planning, regional income sources can be allocated to various development sectors to encourage economic growth and provide superior public services [5].

The tourism sector in Blitar Regency holds significant potential to increase Regional Original Revenue (PAD), with the Lahor Tourism Area being a major contributor. From 2016 to 2022, Lahor Tourism Area accounted for approximately 12.64% of total tourism retribution revenue, based on data from the Badan Pendapatan Daerah Kabupaten Blitar in 2023. This contribution is relatively large compared to other types of retribution, underscoring the area's strategic role in local revenue. However, the optimization of retribution collection remains problematic: a substantial number of vehicles pass through the area without paying, creating systematic leakage [17]. This situation not only reduces actual revenue compared to potential revenue but also threatens the financial capacity to maintain facilities, improve visitor services, and invest in tourism development. Given the increasing demand for

sustainable financing of local infrastructure and the growing tourism activity, particularly in the post-pandemic period, addressing this gap has become an urgent necessity [18].

Apart from human behavioral factors, retribution collection systems that still use cash have the potential to be misused by officers. Currently, payment technology has made advances that can overcome these problems [19]. Several regions in Indonesia have implemented an e-retribution system to reduce revenue leakage. On the other hand, in the context of research in Jember Regency, the reluctance of retribution payers to pay retribution has also caused a decrease in retribution income. According to [3], one way to increase retribution revenues from tourism areas is to make improvements to existing structures and systems, so that the collection process can run better.

In his research shows that the results of retribution for recreation and sports places in Bogor Regency have decreased from 2015-2018 [1]. On the other hand, the contribution to the effectiveness of this retribution is below 1%, so that retribution for recreation and sports venues do not contribute significantly to PAD. This is caused by 3 (three) things namely: (1) There is only one special interest tourist attraction; (2) Low tourism development; (3) Low promotion of tourist attractions. In addition, [4] presents that the realization of extracting tourist attraction retribution is quite efficient, with realization figures of 99.64% and 94.47% respectively. However, realization is still quite low compared to the existing potential, with a value of 13.38%. Additionally, [9] shows that the attributes of facilities, infrastructure and services are priority problems that need to be improved.

Furthermore, [12] shows that management of tourism sector retribution is able to increase original regional revenue in Takalar Regency. This is seen based on 3 indicators, namely, Planning has been maximized by carrying out sustainable tourism development and management, Organization by the Tourism Service is quite good with effective and efficient HR managerial, Supervision has been carried out optimally by making planning becomes a reality through various directions with coordination and motivation of workers. Moreover, [11] shows that the retribution for recreation and sports places does not really contribute to the original regional income of Sulawesi Province because the target and realization are much lower than other tax revenues [6].

At the international level, research has emphasized that tourism-related levies and taxes can significantly affect both demand and fiscal sustainability. Showed that tourism taxes in the United Kingdom directly influence destination competitiveness, as demand is highly price-elastic [2]. Meanwhile, [14] highlighted that in Italy, tourists' willingness to pay for accommodation taxes depends largely on transparent allocation of revenues, particularly when earmarked for environmental protection and cultural heritage. In the Indonesian context, [13] stressed that enhancing local retribution requires effective management, supervision, and diversification of levies to strengthen local government revenue autonomy. Taken together, these findings indicate that while tourism levies can be a reliable source of local revenue, their success depends on careful policy design, transparent allocation, and strong local governance mechanisms.

Despite a growing body of literature on local revenue and tourism levies, most existing studies concentrate on macro-level fiscal contributions or broad policy evaluations, often overlooking the operational mechanisms that drive leakage at the point of collection. Very few studies attempt to capture retribution optimization at the micro level through direct vehicle-based sampling as a basis for revenue estimation. Even fewer integrate such quantitative micro-calculations with a structured strategic framework such as SWOT/IFAS-EFAS, particularly in the context of tourism levy management at the local government level in Indonesia.

This study therefore contributes novelty on three fronts. First, methodological novelty: by applying a time-stratified micro-sampling of vehicle flows and extrapolating them into potential revenue, the research introduces a replicable and data-driven approach rarely applied in local tourism studies. Second, analytical integration novelty: by combining the micro-revenue estimates with a strategic IFAS-EFAS analysis, the study generates actionable strategies that directly link measurement with management. Third, contextual novelty: the research provides one of the first empirical examinations of retribution optimization in the Lahor Tourism Area in Blitar Regency, a site that represents the challenges faced by many second-tier tourism

destinations in Indonesia. These combined contributions not only fill a gap in the literature but also deliver practical insights for policymakers tasked with improving local revenue collection and tourism governance.

2. Research Method

This research is included in the type of quantitative descriptive research that uses survey methods [20]. Before applying the specific techniques, it is important to note that the methodological framework was designed to align with the study's objectives, namely identifying strategies for optimizing retribution revenues in the Lahor Tourism Area. The use of quantitative descriptive research provides both measurable outputs and contextual insights that are suitable for policy-oriented analysis. Survey research is a research method that involves collecting data from samples drawn from a specific population. The main aim of this research is to provide a clear picture and quantitative data about the topic under study [15].

The survey did not use a closed-ended questionnaire for the general public; instead, the primary instrument was an observation sheet to record vehicle flows entering the Lahor Tourism Area. Thus, traditional validity and reliability testing were not applicable. To ensure data consistency, vehicle counts were conducted by trained enumerators using standardized observation forms, and cross-checking was applied among observers during peak hours. In calculating the potential revenue from vehicle retribution, a time-based stratified sampling technique was applied. Vehicle counts were conducted during different time intervals (morning, afternoon, and evening) and on both weekdays and weekends to capture daily and weekly variations in tourist flows. Within each time stratum, vehicles were categorized by type (motorcycles, private cars, minibuses, and buses). This stratified approach allowed for a more accurate projection of daily and monthly retribution potential.

To strengthen the methodology, this study combines two types of data: primary and secondary. Primary data was obtained through interviews with 10 people who had visited the Lahor Tourism Area and with the Blitar Regency Tourism, Culture, Youth and Sports Officer. This interview includes open questions to gather information and views about the situation in the field. This data will be used as a basis for formulating a strategy for optimizing retribution revenues for the Lahor Tourism Area in Blitar Regency. Secondary data, on the other hand, was obtained from the Blitar Regency Tourism, Culture, Youth and Sports Office. This data includes previously existing information and will be used as additional reference in research.

The combination of primary and secondary data ensures triangulation, thereby improving the reliability and validity of the findings. This study employs the most recent 2022 data to ensure analytical relevance. Because this research was carried out in 2023, the latest official dataset available and verifiable at that

time only covered up to 2022. Therefore, using the 2022 data provides the most accurate and reliable basis for the analysis.

The analytical methods that will be used in this research will be mentioned in the next section, with a particular emphasis on the SWOT method. SWOT analysis is selected because it systematically integrates strengths, weaknesses, opportunities, and threats into strategic recommendations, making it highly appropriate for tourism revenue optimization. In addition, the selection of techniques such as survey and SWOT is justified by their proven effectiveness in previous studies dealing with regional tourism development and fiscal strategy. The emphasis is that data analysis will be used to formulate strategies that will optimize retribution revenues from the Lahor Tourism Area in Blitar Regency. Classification analysis (overlay) is an analysis method used to evaluate whether a retribution collection has potential based on retribution growth criteria and retribution contribution criteria. This method involves the use of certain formulas or calculations to classify retribution based on relevant factors. Next Classification (Overlay) on Table 1.

Table 1. Classification (Overlay)

Growth Ratio	Proportion Ratio	
	$\frac{X_i}{\text{Average on } X} > 1$	$\frac{X_i}{\text{Average on } X} < 1$
$\frac{TFX_i}{TFX_{\text{total}}} > 1$	Prime	Develop
$\frac{TFX_i}{TFX_{\text{total}}} < 1$	Potential	Underdeveloped

The calculation of the potential retribution for the Lahor tourism area is carried out by multiplying the retribution base by the applicable retribution rate, in accordance with applicable regulations. The retribution base is determined through objective surveys and calculations. The formula for calculating potential retribution for the Lahor tourism area is as follows. Potential Retribution in a Year = Quantity of Vehicle x Retribution Rate x 365 Days. Potential calculations will be carried out by distinguishing between normal days and weekends because vehicle frequency will be higher on weekends.

SWOT analysis was applied to identify the internal strengths and weaknesses as well as the external opportunities and threats faced in optimizing tourism retribution at the Lahor Tourism Area. The qualitative information was systematically collected through field observations, interviews with local stakeholders, and the review of secondary documents. To transform these qualitative inputs into structured SWOT factors, a content analysis approach was used. First, the raw qualitative data were coded and grouped according to recurring themes related to internal management, human resources, financial aspects, infrastructure, visitor characteristics, and external policy or market dynamics. Second, each theme was classified as either a strength, weakness, opportunity, or threat. Third, the classified factors were tabulated into the IFAS and EFAS matrices. To ensure consistency, the research

team discussed and reached consensus on factor categorization, and cross-checking was conducted against the literature review. This process allowed qualitative insights to be systematically converted into measurable strategic factors.

The justification for selecting SWOT lies in its ability to integrate qualitative stakeholder insights with quantitative tourism data, producing comprehensive strategic recommendations that are directly applicable to local policy-making. Through this tailored use of SWOT, the study identifies actionable strategies, such as enhancing service quality, leveraging government support, and mitigating risks from competing destinations, rather than offering only theoretical insights. Next Division of Space in SWOT Quadrants (IFAS/EFAS) on Figure 1.

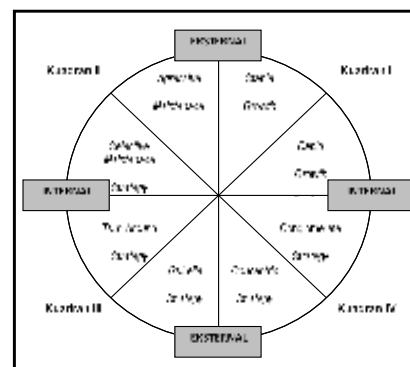


Figure 1. Division of Space in SWOT Quadrants (IFAS/EFAS)

By using the IFAS (Internal Factor Analysis Summary) and EFAS (External Factor Analysis Summary) assessments, we can determine the position of the research object on the x and y axis coordinates. The division of space in the SWOT analysis, based on IFAS and EFAS, is depicted in Figure 1.

3. Result and Discussion

The results are written based on a logical order to form a story. It shows facts / data instead of discussing the results. Tables and Figures can be used but not repeating the same data in the same image, table and text. To further clarify the description, subtitles can be used. Ngreco Village is administratively located in Selorejo District, Blitar Regency. The Ngreco/Lahor Tourism Area is a place located on the outskirts of the Lahor Dam. The Lahor Tourism Area is located on the left side of the road from Blitar to Malang. The Lahor Tourism Area is famous for its Fish Auction Place (TPI) and rest area which provides various types of processed fish food ranging from freshwater fish to saltwater fish. Even though there are several gazebo buildings and children's play areas that are poorly maintained, this area provides ample vehicle parking and is close to several food stalls which are 500 m from the edge of the Lahor dam. Then, the types of vehicles that can access the Lahor Tourism Area are only private vehicles such as cars and motorbikes, while heavily laden vehicles such as buses and trucks are prohibited from passing into the area. Next Location Coordinates for the Lahor Tourism Area, Blitar

Regency on Figure 2.



Figure 2. Location Coordinates for the Lahor Tourism Area, Blitar Regency

When compared to the business sector, government revenue sources are relatively predictable and more stable because government revenue is regulated by laws and regulations that are binding and enforceable. This is different from the business sector which is greatly influenced by markets full of uncertainty and turbulence, so that income in the business sector is fluctuating. Meanwhile, the government, under the legal umbrella of statutory regulations, has the right to collect retribution as a source of government income.

Based on Figure 3, it can be seen that the retribution income for the Lahor Tourism Area, Blitar Regency has shown a positive trend over the last 8 years. Lahor Tourism Area retribution income continued to increase from 2015 to 2019 and decreased in 2020. Figure 3 shows that the increase in retribution entering the Lahor tourism area tends to fluctuate. Sometimes, in a certain period of time, revenue can experience a significant increase, but in the next period of time, revenue growth may not be as strong as the previous period. This is a dynamic that usually occurs in the economy and business, and can be influenced by various factors, such as seasonal changes, market fluctuations, and policy changes. However, the growth in fees for entering the Lahor tourism area is still positive with a positive trend as well as the average growth of 14.5%. Next Trends in Lahor Tourism Area Levy Receipts, Blitar Regency 2015 – 2022 on Figure 3.

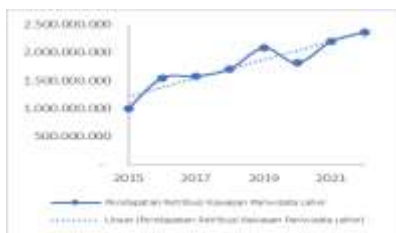


Figure 3. Trends in Lahor Tourism Area Levy Receipts, Blitar Regency 2015 - 2022

Changes in the classification of retribution for the Lahor tourism area can be observed using time series data during the 2016-2022 period. This data allows us to analyze how retribution classifications have fluctuated from year to year over the past seven years. The retribution classification reflects how the retribution has been classified or assessed during that time period. Next Classification of Lahor Tourism Area Retribution, Blitar Regency 2016-2022 on Table 2.

Table 2. Classification of Lahor Tourism Area Retribution, Blitar Regency 2016-2022.

Year	Growth Ratio	Ratio Contribution	Classification
2016	20.8383	1.3216	PRIME
2017	0.1951	1.9791	POTENTIAL
2018	0.8406	1.8262	POTENTIAL
2019	-2.2878	1.8007	POTENTIAL
2020	3.6866	2.1970	PRIME
2021	4.6236	1.4655	PRIME
2022	3.8653	1.2464	PRIME

From the results of the calculations above, it can be seen that the classification of retribution for the Lahor tourism area from 2016 to 2022 is as follows In 2016, the retribution for entering the Lahor tourism area was in the PRIMA category. In 2017, the retribution for entering the Lahor tourism area has the POTENTIAL category. In 2018, the retribution for entering the Lahor tourism area has the POTENTIAL category. In 2019, the retribution for entering the Lahor tourism area has the POTENTIAL category. In 2020, the retribution for entering the Lahor tourism area has the PRIMA category. In 2021, the retribution for entering the Lahor tourism area will have the PRIMA category. In 2022, retribution entering the Lahor tourism area will have the PRIMA category. Meanwhile, the average classification of retribution for the Lahor tourism area from 2016 to 2022 is classified into the PRIMA revenue category.

In calculating the potential retribution for the Lahor tourism area, the micro-based income calculation method is used, namely by counting every vehicle (car) that enters the Lahor tourism area. The potential revenue from the Lahor tourism area retribution is calculated by multiplying the retribution rate by the basis of the Lahor tourism area retribution. The following are several systematic procedures for calculating potential retribution for the Lahor tourism area. The procedure is as follows Identifying the object of retribution income for the Lahor tourism area, namely identifying the number of cars passing by. Take samples at certain hours because the study area is very large. Sampling is carried out on hours and days, where samples are taken every hour at certain 3 hours, and daily samples are taken on normal days (weekdays) and weekends. The following is the potential retribution for the Lahor tourism area in Blitar Regency on Table 3.

Table 3. Calculation Results of Potential Retribution for Lahor Tourism Area on the Weekday

Observation time	Number of Cars Enter every 1 hour	Number of Cars Entering per 3 Hours	Retribution Rates
00.00 – 03.00	20	60	IDR 3,000
03.00 – 06.00	43	129	IDR 3,000
06.00 – 09.00	112	336	IDR 3,000
09.00 – 12.00	145	435	IDR 3,000
12.00 – 15.00	186	558	IDR 3,000
15.00 – 18.00	139	417	IDR 3,000
18.00 – 21.00	101	303	IDR 3,000
21.00 – 00.00	72	216	IDR 3,000

Table 4. Calculation Results of Potential Retribution for Lahor Tourism Area on the Weekend

Observation time	Number of Cars Enter every 1 hour	Number of Cars Entering per 3 Hours	Retribution Rates
00.00 – 03.00	32	96	IDR 3,000
03.00 – 06.00	54	162	IDR 3,000
06.00 – 09.00	124	372	IDR 3,000
09.00 – 12.00	176	528	IDR 3,000
12.00 – 15.00	236	708	IDR 3,000
15.00 – 18.00	181	543	IDR 3,000
18.00 – 21.00	136	408	IDR 3,000
21.00 – 00.00	98	294	IDR 3,000

Potential on Normal Days = [(60 cars x IDR 3,000) + (129 cars x IDR 3,000) + (336 cars x IDR 3,000) + (435 cars x IDR 3,000) + (558 cars x IDR 3,000) + (417 cars x IDR 3,000) + (303 cars x IDR 3,000) + (216 cars x IDR 3,000)] x 261 days = [(Rp. 180,000 + Rp. 387,000 + Rp. 1,008,000 + Rp. 1,305,000 + Rp. 1,674,000 + Rp. 1,251,000 + Rp. 909,000 + Rp. 648,000) x 261 days] = [Rp 7,362,000 x 261 days] = IDR 1,921,482,000. Potential on Weekends = [(96 cars x IDR 3,000) + (162 cars x IDR 3,000) + (372 cars x IDR 3,000) + (528 cars x IDR 3,000) + (708 cars x IDR 3,000) + (543 cars x IDR 3,000) + (408 cars x IDR 3,000) + (294 cars x IDR 3,000)] x 104 days = [(IDR 288,000 + IDR 486,000 + IDR 1,116,000 + IDR 1,584,000 + IDR 2,124,000 + IDR 1,629,000 + IDR 1,224,000 + IDR 882,000) x 104 days] = [Rp 9,333,000 x 104 days] = IDR 970,632,000. Based on the results of the calculations above, the results of calculating potential retribution for the Lahor tourism area in Blitar Regency for one year are obtained as follows on Table 5.

Table 5. Total Calculation of Potential Levy for Lahor Tourism Area

No	Condition	Total Potential
1	Normal Day	IDR 1,921,482,000
2	Weekend	IDR 970,632,000
Total		IDR 2,892,114,000

Average frequency of vehicles entering the Lahor tourism area on normal days and weekends. If you look at Figure 4, both normal days and weekends have the same pattern, namely having peak vehicle density at 12.00 to 15.00. On weekends, vehicles entering the Lahor tourism area increase. The persistent gap between potential and realized retribution revenues in the Lahor Tourism Area reflects inefficiencies that are rooted in multiple dimensions. Operationally, some vehicles are able to pass through the levy payment portal without paying, while the automatic portal that could ensure compliance has long been damaged and is no longer in use. Inadequate facilities and supporting infrastructure, such as official rest areas and basic tourist amenities, further weaken visitor satisfaction and reduce their willingness to comply with retribution. At the institutional level, the dualism of authority between Jasa Tirta and the Blitar Regency Tourism, Culture, and Sports Office has created overlapping responsibilities and coordination problems, hampering both revenue collection and reinvestment of funds into tourism development.

These explanations are consistent with evidence from

other regions of Indonesia. Showed that in Wonosobo, leakage in tourism retribution substantially weakened its contribution to local revenue, while [11] demonstrated that weak monitoring and reliance on manual payments hindered optimization in Takalar, South Sulawesi [3]. The Lahor case therefore illustrates a broader governance challenge that is not unique, but rather symptomatic of local government revenue management in Indonesia more generally.

From a theoretical perspective, the findings resonate with [10] fiscal decentralization framework, which emphasizes that local fiscal autonomy requires not only sufficient revenue sources but also the institutional capacity to mobilize them effectively. They also contribute to the tourism economics literature by reinforcing that while tourism levies are a potentially sustainable source of revenue [2] [14] [13], their effectiveness ultimately depends on transparent allocation and robust collection mechanisms. By combining micro-level revenue estimation with governance analysis, the Lahor case provides empirical evidence that not only explains local underperformance but also informs broader fiscal policy and tourism management strategies at the local government level. Based on data and information obtained through interviews with people who have passed through the Lahor Tourism Area, the Blitar Regional Revenue Agency, and the Blitar Regency Tourism, Culture, Youth and Sports Office and also direct observations in the field, the results of the SWOT analysis were obtained as follows $X = \text{Strength} - \text{Weakness} = 1.725 - 0.8$; $= 0.925$; $Y = \text{Opportunity} - \text{Threat} = 1.935 - 0.615 = 1.320$. So (x ; y) is (0.925 ; 1.320)

Figure 5. IFAS - EFAS Strategy Quadrant Results
Source: Data processed, 2023

Next, an IFAS-EFAS analysis is carried out which is a continuation of the SWOT analysis. In the IFAS-EFAS analysis, internal and external factors that influence a sector are evaluated with the aim of obtaining results from the SWOT matrix analysis. This analysis process involves determining the weight for each variable which is then multiplied by the rating of each variable. The final results of this assessment are shown in the form of a quadrant which will determine the next development strategy. The results of the assessment of internal factors (IFAS) and external factors (EFAS) can be seen.

Based on the results of the SWOT analysis and IFAS – EFAS analysis above, it can be concluded that the levy for the Lahor tourism area, Blitar Regency is in quadrant I, precisely in Room B, so the strategy implemented is a stable growth strategy where development is carried out in stages and targets are adjusted to conditions. Several strategies have been developed to optimize retribution for the Blitar Regency Lahor tourism area as follows: *Revitalization of tourism objects and tourism supporting objects in the Lahor Tourism Area*. The Lahor Tourism Area needs to be renovated to increase tourist attraction. This is done because the object is already experiencing saturation, so it needs to be revitalized or even add new tourism objects so that people become more interested in visiting. Tourism supporting objects also need to be revitalized, such as restaurants, rest areas, toilets, etc.

Conduct outreach to the community so that they have a disciplined attitude in paying fees. During field observations, it was found that several people did not pay fees. They just pass through the levy payment gate. Socialization regarding discipline can be done by providing writing along the road before the payment gate regarding the importance of paying levies for regional development. In this way, the public will better understand that they are also contributing to regional development. Another alternative method is to impose fines/punishments on those who pass through the retribution payment gate. However, there must be officers who chase and stop the vehicle that does not pay.

Reactivation of the automatic portal as an effort to optimize the realization of fees for entering the Lahor tourism area. Automatic portals are made with stronger construction. Many motorists simply pass through the levy payment gate because there is no automatic portal, so by reactivating the portal the motorist has no choice but to stop and pay the levy. Innovating a non-cash payment system in the form of tapcash to overcome the possibility of revenue leakage. A non-cash payment system can reduce revenue leakage because the money paid by motorists goes directly into local government accounts. Providing special discounted rates for local residents and residents of other areas whose daily lives pass through the Lahor tourism area for work purposes. Many local residents whose daily activities require passing through a levy payment gate. The PERDA does not regulate exceptions for certain community criteria. Meanwhile, people who pass through the levy payment gates on a daily basis feel reluctant to pay, so the solution offered is to provide a special reduced levy rate to local residents and residents of other areas whose daily lives pass through the Lahor tourism area for work purposes.

4. Conclusion

Based on the analysis of retribution optimization in the Lahor Tourism Area, Blitar Regency, this study concludes that the area's retribution is classified as a PRIMA revenue category. This indicates that intensification methods can be applied to optimize

revenue collection more effectively and efficiently, such as conducting potential calculations, strengthening supervision, and improving services. The estimated potential retribution revenue for the Lahor Tourism Area amounts to IDR 2,892,114,000. From the internal perspective, several weaknesses remain, including vehicles bypassing the retribution gate / portal, the discontinued use of automatic portals due to technical damage, inadequate supporting facilities such as rest areas and public amenities, and the dualism of ownership between Jasa Tirta and the local government. From the external perspective, challenges include low public awareness in paying retribution, particularly among residents commuting through the area, as well as the emergence of competing tourism destinations within Blitar Regency. For the practical implications, this research provides locally grounded policy recommendations for the Blitar Regency Government. These include revitalizing tourism facilities, conducting community outreach to improve payment discipline, reactivating automatic portals with stronger construction, innovating non-cash payment systems such as tap-cash to prevent revenue leakage, and introducing discounted rates for local residents who frequently pass through the area. For the practical implications, this study also offers academic implications by demonstrating the relevance of integrating SWOT analysis with fiscal optimization frameworks in the tourism sector. The findings enrich the literature on local revenue management by highlighting how internal and external factors jointly influence levy performance. Moreover, the methodological approach may be applied in other regional tourism contexts, contributing to comparative studies on fiscal decentralization and local government capacity.

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