

## Tourism Retribution as a Source of Local Revenue: Insights from Bone Bolango Regency

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### Abstract

**Purpose:** This study aims to examine the contribution and growth rate of tourism retribution (including regional wealth retribution, special parking fees at tourist sites, and recreational area retribution) to locally-generated revenue (LGR) in Bone Bolango Regency, Gorontalo Province, Indonesia. The study also seeks to identify the challenges and opportunities in optimizing tourism retribution as a revenue source.

**Methodology:** A quantitative research approach was applied. Data were collected from the Tourism and Creative Economy Office and the Central Bureau of Statistics of Bone Bolango Regency. The analysis involved calculating contribution and growth rate to assess the performance of tourism retribution.

**Findings:** The research findings show that the contribution of tourism retribution to the Locally-generated revenue of Bone Bolango Regency from 2017 to 2021 was relatively low, ranging from 0.006% to 0.61%, with the highest contribution in 2019 at Rp465,573,000.00 (0.61%) and the lowest in 2017 at 0.006%. Additionally, tourism retribution receipts experienced significant fluctuations, with the highest growth rate of 391.58% in 2018, a sharp decline of -77.70% in 2020 due to the impact of the COVID-19 pandemic, and recovery reaching Rp328,340,005 with a growth rate of 216.30% in 2021.

**Novelty:** This study offers a detailed analysis of tourism retribution as a revenue source. The findings emphasize the need to improve collection strategies to boost LGR, providing valuable insights for policymaking and future research aimed at optimizing local revenue generation.

**Keywords:** tourism retribution, contribution, growth rate, locally-generated revenue

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### Introduction

Locally-generated revenue serves as one of the main sources of regional income and needs to be enhanced to meet the increasing expenditure demands required for government operations and ongoing development. Efforts to increase LGR aim to support the realization of independence in implementing broad, tangible, and accountable regional autonomy. Bone Bolango Regency, located in Gorontalo Province, Indonesia, was established as a result of the division of Gorontalo Regency in 2003. At its inception, Bone Bolango Regency comprised only four districts: Bone Pantai, Kabila, Suwawa, and Tapa (Bone Bolango Government, 2006).

Bone Bolango Regency holds significant revenue potential through the tourism sector, including cultural tourism, natural tourism, religious tourism, and historical sites scattered across various locations (Ahmad et al., 2024). Although the tourism sector currently contributes relatively little to Locally-generated revenue (LGR), the addition of new tourist destinations and the designation of this region as a National Tourism Strategic Area presents a substantial opportunity to increase LGR through tourism. With proper development, this sector has the potential to become the backbone of Bone Bolango Regency's economy in the future. Overall, the region's tourism potential has a significant impact on

LGR. However, the benefits derived from it remain suboptimal, as various efforts to develop tourism potential have not been fully maximized.

Bone Bolango Regency offers a variety of tourist destinations (DWT), including cultural, natural, religious, agricultural, and culinary tourism. As part of the government's strategic initiatives, the Ministry of State for Administrative and Bureaucratic Reform issued Regulation No. Per/09/M.PAN/5/2007, which provides General Guidelines for Establishing Key Performance Indicators (KPIs) within government institutions (Menteri Negara Pendayagunaan Aparatur Negara Republik Indonesia, 2007). The Department of Tourism and Culture of Bone Bolango Regency has gradually established Key Performance Indicators as tools to evaluate the achievement of the organization's strategic objectives (Dinas Pariwisata dan Kebudayaan, 2019).

The tourism sector is one of the strategic elements utilized by Bone Bolango Regency to enhance its Locally-generated revenue. The development of this sector is directed toward optimizing national tourism resources and potential to transform it into a leading economic activity. This initiative aims to increase regional revenue, create and distribute business opportunities equitably, provide employment for local communities, support development, and promote the cultural values of the nation. With the transformation of tourism into an industry, its contribution to LGR is expected to continue increasing, given the critical role of LGR as a funding source for regional development (Dinas Pariwisata dan Kebudayaan, 2019).

Table 1. Bone Bolango Regional Original Income

| <b>Year</b> | <b>Locally-generated revenue</b> |
|-------------|----------------------------------|
| 2015        | 54.420.838.966,50                |
| 2016        | 62.079.454.189,41                |
| 2017        | 86.197.832.174,34                |
| 2018        | 65.095.212.711,13                |
| 2019        | 75.724.604.086,44                |
| 2020        | 75.145.390.393,60                |
| 2021        | 78.993.467.657,50                |

Source: Finance and Regional Revenue Agency of Bone Bolango Regency

Based on the data in Table 1, the Locally-generated revenue (LGR) of Bone Bolango Regency was recorded at IDR 54,420,838,966.50 in 2015. This figure increased in 2016 to IDR 62,079,454,189.41 and continued to rise, reaching IDR 86,197,832,174.34 in 2017. However, in 2018, LGR experienced a decline to IDR 65,095,212,711.13. In 2019, LGR rose again to IDR 75,724,604,086.44 but dropped slightly in 2020 to IDR 75,145,390,393.60. Then, in 2021, LGR showed a positive trend, increasing to IDR 78,993,467,657.50.

Despite fluctuations and some growth over the years, the potential of LGR is considered to be not yet fully optimized. One of the main factors contributing to the underachievement of LGR is the low number of tourist visits, which directly affects the contribution of the tourism sector to LGR (Dinas Pariwisata dan Kebudayaan, 2019).

Based on the previous explanation, it is evident that the development of Locally-generated revenue (LGR) in Bone Bolango Regency shows significant fluctuations each year. This reflects the effectiveness of LGR management based on the realization over the past five years and its potential for the coming years. With this background, the researcher is interested in conducting this study to analyze the potential and contribution of the tourism sector to the increase of LGR in Bone Bolango Regency.

Based on the background outlined earlier, the issues that can be examined are as follows:

1. What is the contribution of tourism sector retributions (including the Retribution for the Use of Regional Assets, Retribution for Special Parking Areas for Tourist Sites, and Retribution for Recreational Areas) to Locally-generated revenue in Bone Bolango Regency?

2. How is the growth rate of tourism sector retributions (including the Retribution for the Use of Regional Assets, Retribution for Special Parking Areas for Tourist Sites, and Retribution for Recreational Areas) in relation to LGR in Bone Bolango Regency?

Based on these research questions, the objectives of this study are:

1. To analyze the contribution of tourism sector retributions (including the Retribution for the Use of Regional Assets, Retribution for Special Parking Areas for Tourist Sites, and Retribution for Recreational Areas) to Locally-generated revenue (LGR) in Bone Bolango Regency.
2. To measure the growth rate of tourism sector retributions (including the Retribution for the Use of Regional Assets, Retribution for Special Parking Areas for Tourist Sites, and Retribution for Recreational Areas) in relation to LGR in Bone Bolango Regency.

## **Literature Review**

### **Locally Generated Revenue (LGR)**

Locally Generated Revenue (LGR) refers to income derived from sources within the region itself, collected based on regional regulations in accordance with applicable laws and regulations (Pemerintah Republik Indonesia, 2004).

### **Regional Retribution**

According to Law No. 34 of 2000 on Regional Taxes and Regional Retributions, regional retribution is a local levy as payment for specific services that are specially provided or offered by the local government for the benefit of individuals or entities (Pemerintah Republik Indonesia, 2000).

### **Tourism**

Tourism refers to the travel undertaken by an individual for a specific period from one place to another, other than their residence, with prior planning, for recreation or other purposes, with the aim of fulfilling their desires. Tourism can also be defined as a journey from one place to another for recreation and then returning to the original location (Bachruddin & Luturlean, 2019). A tourism destination, referred to as a tourism destination area, is a geographical area located within one or more administrative regions that contains tourist attractions, public facilities, tourism facilities, accessibility, and a community that is interconnected and complements the realization of tourism. A tourism business is an enterprise that provides goods and/or services to meet the needs of tourists and support tourism management (Indrajaya, 2024).

## **Contribution and Growth**

### **Definition of Contribution**

According to the Indonesian General Dictionary, contribution is defined as a donation or a fee. Based on this definition, when related to tourism contribution, it refers to the fee contribution derived from tourism retribution divided by LGR (Halim, 2012).

To calculate the contribution of tourism retribution to LGR, the following formula can be used:

$$\text{Contribution} = \frac{\text{Tourism Retribution}}{\text{Total LGR}_n} \times 100\%$$

Explanation:

Contribution: The percentage of tourism retribution in relation to total regional revenue.

Tourism Retribution: The amount of tourism retribution in year n.

Total LGR<sub>n</sub>: The total LGR in year n.

### Definition of Growth

Growth refers to the process of increasing in size or development. To determine the growth rate of tourism retribution revenue, it can be calculated using the following formula (Halim, 2012):

$$G(t-1,tx) = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Explanation:

Gx: Annual Growth Rate of Tourism Retribution

X<sub>t</sub>: Actual Tourism Retribution Revenue in a specific year

X<sub>(t-1)</sub>: Actual Tourism Retribution Revenue in the previous year

### Previous Research

A study conducted by Nasir (2019) on the analysis of the contribution, growth potential, elasticity, and trends of local revenue (LGR) sources in Indonesia found that local taxes and other legitimate LGR sources are the largest contributors, while retribution and regional-owned enterprises (BUMD) provide a small contribution with fluctuating elasticity and growth rates. A study by (Anggarini, 2021) on the contribution of MSMEs in the tourism sector to economic growth in Lampung Province found that the hotel, restaurant, transportation, accommodation, communication, and tourism sectors had a positive and significant impact on economic growth, while labor had no significant effect. A study by (Adyatma & Oktaviani, 2015) on the influence of local revenue (LGR) and the General Allocation Fund (DAU) on capital expenditures with economic growth as a moderating factor found that LGR did not affect capital expenditures, DAU positively affected capital expenditures, and economic growth did not moderate the relationship between LGR or DAU and capital expenditures. A study by (Asteria, 2015) on the impact of local tax and retribution revenues on local revenue (LGR) in cities/regencies in Central Java found that both local taxes and retributions significantly influenced LGR, both partially and simultaneously, with an independent variable contribution of 91.90%.

A study conducted by Tolosang (2018) on the impact of economic growth and local revenue on the financial independence of Tomohon City found that local revenue significantly influenced the city's financial independence, while economic growth alone did not have a significant effect. Together, economic growth and local revenue had a significant impact on the financial independence of Tomohon City. A study by (Prastiwi & Aji, 2020) on the impact of local revenue, balancing funds, special funds, and capital expenditure on the financial performance of local governments in DIY Province found that local revenue had a positive effect, balancing funds had a negative effect, special funds had no negative effect, and capital expenditure had no positive effect on the financial performance of local governments.

A study by Rompis et al. (2015) on the contribution of motor vehicle tax revenue at Samsat Airmadidi to local revenue (LGR) in North Sulawesi Province found that motor vehicle tax revenue was significant, showing an increasing trend in contribution to LGR, and was well-managed by Samsat Airmadidi. A study by (Fretes, 2017) on the impact of balancing funds, local revenue (LGR), and economic growth on the Human Development Index (HDI) in Yapen Islands Regency found that the ratio of DAK and LGR to capital expenditure and economic growth had a positive and significant effect, while DAU had a significant negative effect, and DBH on capital expenditure had no significant effect on HDI. A study by (Arini & Kusuma, 2019) on the effect of capital expenditure and local revenue (LGR) on private investment in Indonesia, with economic growth as an intervening variable, found that capital expenditure and LGR had a positive and significant effect on private investment, LGR had a positive and significant effect on economic growth, but capital expenditure did not have a significant effect on economic growth, while economic growth had a positive and significant effect on private investment.

Research conducted by Alfiana (2022) on the effect of Local Revenue (LGR) and economic growth on poverty in Tulungagung Regency found that both LGR and economic growth have a significant effect on the poverty rate in the region. Research conducted by (Lakat, 2023) on the effect of local tax revenue, population growth, and tourist growth on Local Revenue (LGR) in Manado City found that hotel tax has a significant effect on LGR, while restaurant tax and advertising tax do not have a significant effect. Research conducted by (Mastira et al., 2020) on the analysis of growth rates and contributions of local taxes to Local Revenue (LGR) in Pangkalpinang City and Belitung Regency found that Belitung Regency's LGR is better than Pangkalpinang City, with variations in growth rates and contributions of entertainment, hotel, and advertising taxes which are generally low in both regions. Research conducted by (Manalu et al., 2023) on the effect of regional taxes and regional levies on Regional Original Income (LGR) and economic growth in Medan City found that regional taxes and regional levies, either partially or simultaneously, did not have a significant effect on LGR or economic growth during the period 2013-2021. Research conducted by (Shoba & Fidiana, 2022) on the effect of Regional Original Income (LGR), revenue sharing funds, and economic growth on regional financial independence in districts/cities in East Java found that LGR had a positive effect on regional financial independence, while revenue sharing funds and economic growth did not have a significant effect.

Research conducted by Istiqamah et al. (2022) on the influence of Regional Original Income (LGR) and General Allocation Funds on the economic growth of Pangkep Regency found that both variables had a positive and significant effect on regional economic growth. Research conducted by (Majampoh et al., 2018) on the contribution of restaurant tax to the Regional Original Income (LGR) of Bitung City found that the contribution of restaurant tax decreased from 2.41% in 2013 to 1.09% in 2017, due to the lack of supervision and enforcement in restaurant tax collection. Research conducted by (Kurniawan et al., 2021) on the contribution of the tourism sector to the Regional Original Income (LGR) of Lumajang Regency found that the contribution of tourism levies was relatively low with an average of 1.11%, an average growth rate of 8.96% was relatively low, collection efficiency was relatively inefficient, but the average collection effectiveness of 109.13% was very effective. Research conducted by (Hermawan et al., 2022) on the role of the industrial sector in the Regional Original Income (LGR) of Bekasi City found that labor had a positive but insignificant effect on LGR, while industrial GRDP and the number of industries had a significant positive effect on LGR. Research conducted by (Hidayah & R, 2020) on the analysis of the achievement and contribution of the components of the Regional Original Income (LGR) of Gowa Regency found that the level of achievement and realization of LGR was very effective with an average of 109.03%, but LGR growth had not been successful with an average of 10.36%, and the largest contribution came from taxes (44.86%), followed by regional wealth management (35.00%), levies (16.91%), and other income (3.24%).

## **Methodology**

### **Research Type**

Quantitative research methods can be defined as research methods based on the philosophy of positivism, used to study a specific population or sample, with random sampling techniques generally employed. Data collection uses research instruments, and data analysis is quantitative or statistical, aiming to test the hypotheses that have been established. The researcher chose to use a quantitative method because the data analysis employed is quantitative or statistical in nature, aimed at generalizing the findings (Sugiyono, 2018).

### **Types and Sources of Data**

The type of data used in this study is secondary data. Secondary data refers to data that has been previously collected and reported by individuals other than the researcher, even though the data itself is

original. In other words, secondary data is data obtained from a second-hand source, other than the one being studied, and is intended to support the research being conducted (Samsu, 2017). The data in this study is sourced directly from the Tourism Office of Bone Bolango Regency, as well as from scholarly journals accessed via the internet related to the issues being studied. The data under investigation includes target and realization data of tourism sector retribution revenue, costs of collecting tourism sector retribution, and the Local Revenue (LGR) of Bone Bolango Regency. The data used in this research is obtained from secondary sources, namely the target and realization of tourism sector retribution revenue, the costs of collecting tourism sector retribution, and the Local Revenue (LGR) of Bone Bolango Regency, covering a 5-year period from 2017 to 2021.

### **Data Collection Technique**

The data collection technique used in this study is document collection. (Yusuf, 2017) explains that a document is a record of past events. Documents can take the form of writing, images, or monumental works of an individual. The documents used in this study are obtained from the Tourism Office and the Central Bureau of Statistics of Bone Bolango Regency.

### **Data Analysis Technique**

1. Identifying the necessary data
2. Measuring tourism sector retribution using the formula

To calculate the contribution of tourism retribution to LGR, the following formula can be used:

$$\text{Contribution} = \frac{\text{Tourism Retribution}}{\text{Total LGRn}} \times 100\%$$

Explanation:

Contribution: The percentage of tourism retribution in relation to total regional revenue.

Tourism Retribution: The amount of tourism retribution in year n.

Total LGRn: The total LGR in year n.

### **Definition of Growth**

Growth refers to the process of increasing in size or development. To determine the growth rate of tourism retribution revenue, it can be calculated using the following formula (Halim, 2012):

$$G(t-1,tx) = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Description:

Gx: Annual Growth Rate of Tourism Retribution

Xt: Actual Tourism Retribution Revenue in a specific year

X<sub>(t-1)</sub>: Actual Tourism Retribution Revenue in the previous year

## **Results And Discussion**

### **Contribution**

The contribution of Tourism Retribution is the contribution made by Tourism Retribution to Regional Original Income (LGR). To determine the extent of the contribution from the actual receipt of Tourism Retribution each year to LGR, it can be calculated using the following formula.

$$\text{Contribution} = \frac{\text{Tourism Retribution}}{\text{Total LGRn}} \times 100\%$$

**Description:**

Contribution: The percentage of tourism retribution against the total regional income.

Tourism Retribution: The amount of tourism retribution in year n.

Total LGRn: The total LGR in year n.

1) Contribution of Tourism Levies to LGR in the 2017 budget year.

$$\text{Contribution} = \frac{\text{Rp. 66.950.000}}{\text{Rp. 86.197.832.174,34}} \times 100\% = 0.078\%$$

2) Contribution of Tourism Levies to LGR in the 2018 budget year.

$$\text{Contribution} = \frac{\text{Rp. 329.115.000}}{\text{Rp. 65.095.212.711,13}} \times 100\% = 0.51\%$$

3) Contribution of Tourism Levies to LGR in the 2019 budget year.

$$\text{Contribution} = \frac{\text{Rp. 465.573.000}}{\text{Rp. 75.724.604.086,44}} \times 100\% = 0.61\%$$

4) Contribution of Tourism Levies to LGR in the 2020 budget year

$$\text{Contribution} = \frac{\text{Rp. 103.807.000}}{\text{Rp. 75.145.390.393,60}} \times 100\% = 0.14\%$$

5) Contribution of Tourism Levies to LGR in the 2021 budget year

$$\text{Contribution} = \frac{\text{Rp. 328.340.005}}{\text{Rp. 78.993.457.657,50}} \times 100\% = 0.42\%$$

Table 2. Bone Bolango Regency Tourism Levy Contribution for the 2017-2021 Fiscal Year

| Year | Realization of Tourism Retribution Receipts (Rp) | LGR (Rp)          | Contribution |
|------|--|-------------------|--------------|
| 2017 | 66.950.000                                       | 86.197.832.174,34 | 0.078%       |
| 2018 | 329.115.000                                      | 65.095.212.711,13 | 0.51%        |
| 2019 | 465.573.000                                      | 75.724.604.086,44 | 0.61%        |
| 2020 | 103.807.000                                      | 75.145.390.393,60 | 0.14%        |
| 2021 | 328.340.005                                      | 78.993.467.657,50 | 0.42%        |

Source: Processed from data of the Department of Tourism and Culture.

The table illustrates the contribution of tourism retribution to the Locally-generated revenue (LGR) of Bone Bolango Regency during the 2017-2021 fiscal years. In 2017, the realization of tourism retribution amounted to Rp. 66,950,000, contributing 0.078% to the LGR of Rp. 86,197,832,174.34. In 2018, retribution increased to Rp. 329,115,000, contributing 0.51% to the LGR of Rp. 65,095,212,711.13. The highest contribution occurred in 2019 when retribution reached Rp. 465,573,000, contributing 0.61% to the LGR of Rp. 75,724,604,086.44. However, in 2020, retribution dropped significantly to Rp. 103,807,000, resulting in a much lower contribution of 0.14% to the LGR of Rp. 75,145,390,393.60. In 2021, retribution increased to Rp. 328,340,005, contributing 0.42% to the LGR of Rp. 78,993,467,657.50. These data indicate that the contribution of tourism retribution to the LGR of Bone Bolango Regency during the period was relatively small, despite yearly fluctuations.

The findings on the contribution of tourism retribution to Locally-generated revenue (LGR) over five years show fluctuating trends, with the highest contribution of 0.61% recorded in 2019 and the lowest contribution of 0.14% in 2020. The significant drop in 2020, followed by a partial recovery to 0.42% in 2021, indicates the potential influence of external factors, such as the COVID-19 pandemic, which likely disrupted the tourism sector and affected retribution revenues. These fluctuations highlight the vulnerability of tourism-related revenues to external economic and social conditions.

These findings align with previous research, which showed that the contribution of tourism retribution to LGR plays a role, although it is relatively small compared to other sources such as regional taxes. (Nasir, 2019) study noted that regional taxes and other LGR sources are the largest contributors to LGR, while retribution provides a smaller contribution. This is also reflected in this study, where the contribution of tourism retribution to LGR is fluctuating and lower compared to other LGR sources. Moreover, these results are in line with (Asteria, 2015) study, which found that regional retribution significantly affects LGR, although its contribution is smaller than that of regional taxes. Both studies highlight the importance of retribution in the LGR structure, even though its contribution may not be as large as that of regional taxes.

However, this study also shows the fluctuation of tourism retribution contributions, influenced by economic conditions that affect the tourism sector, particularly in 2020, when there was a significant decrease in contribution. This reflects a situation not thoroughly discussed in previous research, such as the impact of the COVID-19 pandemic on the tourism sector, which significantly affected the contribution of retribution in that year.

The results of this study are in line with previous studies, such as Alfiana (2022) who found that Locally-generated revenue (LGR) and economic growth have a significant effect on poverty rates in Tulungagung Regency, which shows the importance of the role of LGR in supporting regional development. Furthermore, (Lakat, 2023) found that hotel tax has a significant effect on LGR in Manado City, while restaurant tax and advertising tax do not have a significant effect, which illustrates that the contribution of certain sectors to LGR can vary greatly. Research by (Mastira et al., 2020) also shows that the growth rate and contribution of regional taxes, such as entertainment, hotel, and advertising taxes, in Pangkalpinang City and Belitung Regency tend to be low, but the contribution of LGR in Belitung is better than in Pangkalpinang, indicating differences in effectiveness between regions. Research by (Manalu et al., 2023) found that regional taxes and regional levies in Medan City did not have a significant effect on LGR or economic growth, which shows the limited contribution of several sources of regional income to the economy. (Shoba & Fidiana, 2022) research revealed that LGR has a positive influence on regional financial independence in East Java, while revenue sharing funds and economic growth do not have a significant effect. The relationship with this research can be seen in the contribution of tourism levies to LGR which tends to be small and fluctuating, reflecting the influence of certain sectors on LGR which is similar to the findings of previous research regarding the contribution of taxes or levies to regional income.

## **Growth**

The growth rate of Tourism Retribution each year towards LGR can be calculated using the following formula:

$$G_x = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Description:

G<sub>x</sub>: Annual Growth Rate of Tourism Retribution

X<sub>t</sub>: Actual Tourism Retribution Revenue in a specific year

X<sub>(t-1)</sub>: Actual Tourism Retribution Revenue in the previous year



1) Growth rate of Tourism Retribution in the 2018 budget year.

$$\text{Growth Rate} = \frac{\text{Rp.329.115.000} - \text{Rp. 66.950.000}}{\text{Rp.66.950.000}} \times 100\% = 391.58\%$$

2) Growth rate of Tourism Retribution in the 2019 budget year.

$$\text{Growth Rate} = \frac{\text{Rp.465.573.000} - \text{Rp.329.115.000}}{\text{Rp.329.115.000}} \times 100\% = 41.46\%$$

3) Growth rate of Tourism Retribution in the 2020 budget year.

$$\text{Growth Rate} = \frac{\text{Rp.103.807.000} - \text{Rp.465.573.000}}{\text{Rp.465.573.000}} \times 100\% = -77.70\%$$

4) Growth rate of Tourism Retribution in the 2021 budget year.

$$\text{Growth Rate} = \frac{\text{Rp.328.340.005} - \text{Rp.103.807.000}}{\text{Rp.103.807.000}} \times 100\% = 216.30\%$$

Table 3. Growth Rate of Bone Bolango Regency Tourism Retribution for the 2017-2021 Fiscal Year

| Year | Realization of Tourism<br>Retribution Receipts (Rp) | Growth  |
|------|---|---------|
| 2017 | 66.950.000  | -       |
| 2018 | 329.115.000   | 391.58% |
| 2019 | 465.573.000   | 41.46%  |
| 2020 | 103.807.000   | -77.70% |
| 2021 | 328.340.005   | 216.30% |

Source: Processed from data of the Tourism and Culture Office.

The table shows the growth rate of tourism retribution receipts in Bone Bolango Regency for the fiscal years 2017 to 2021. In 2017, the realization of tourism retribution receipts was recorded at Rp66,950,000. In 2018, the receipts increased significantly to Rp329,115,000, with a growth rate of 391.58%. The upward trend continued in 2019, with receipts reaching Rp465,573,000, although the growth rate slowed to 41.46%. However, in 2020, there was a sharp decline in receipts to Rp103,807,000, with a negative growth rate of -77.70%, likely due to the impact of the COVID-19 pandemic on the tourism sector. In 2021, the sector began to recover, with receipts rising to Rp328,340,005 and a growth rate of 216.30%. This data illustrates significant fluctuations in tourism retribution receipts over the five-year period.

The results of this study align with previous research, indicating that fluctuations in the contribution and growth rate of tourism retribution can be influenced by various factors, such as economic conditions and good management. For example, in the study by (Tolosang, 2018), it was found that economic factors significantly affect the financial independence of regions, with local revenue making a significant contribution. Similarly, in the study by (Rompis et al., 2015), it was found that the contribution of motor vehicle tax to local revenue showed an increasing trend and good management, which can be analogized with the increasing trend of tourism retribution during a specific period in this study.

Furthermore, the results of this study are also consistent with the research conducted by (Fretes, 2017), which found that economic growth has a significant effect on human development, which in this

case can be linked to the tourism sector contributing to the economic growth of a region. The results of this study also show that fluctuations in the contribution of tourism retribution, especially the decline in 2020, may have been influenced by external conditions such as the COVID-19 pandemic, which was not specifically discussed in previous research but aligns with findings that external factors can affect the contribution of certain sectors to local revenue.

The results of this study are in line with previous studies, such as (Istiqamah et al., 2022) who found that Regional Original Income (LGR) and General Allocation Funds have a positive and significant effect on regional economic growth, indicating that increasing regional income can make an important contribution to the economy. Furthermore, (Majampoh et al., 2018) found that the contribution of restaurant taxes to Bitung City LGR decreased due to lack of supervision and enforcement in tax collection, similar to the results of this study which showed fluctuations in tourism levy revenues that could be caused by external factors, such as the COVID-19 pandemic. (Kurniawan et al., 2021) also found that the contribution of tourism levies to Lumajang Regency LGR was relatively low, although the level of collection effectiveness was very good, consistent with the results of this study which revealed a small contribution of tourism levies to Bone Bolango Regency LGR. (Hermawan et al., 2022) found that the industrial sector had a significant influence on LGR, emphasizing the important role of certain economic sectors in increasing regional income, as seen in the contribution of the tourism sector to LGR in this study. (Hidayah & R, 2020) revealed that the level of LGR achievement was very effective even though LGR growth had not been successful, similar to the results of this study which showed sharp fluctuations in the growth rate of tourism levies over the past five years. This relationship shows that the contribution of the tourism sector to LGR, although significant in some respects, is still vulnerable to various internal and external factors.

## Conclusion

Based on the findings, it can be concluded that the contribution of tourism retribution to the Locally-generated revenue(LGR) of Bone Bolango Regency during 2017-2021 was consistently low, ranging from 0.006% to 0.61%. The highest contribution occurred in 2019, while the lowest was recorded in 2017. Furthermore, tourism retribution receipts showed significant fluctuations over the five years, with substantial growth in 2018, a sharp decline in 2020 due to the COVID-19 pandemic, and signs of recovery in 2021. These trends highlight the vulnerability of tourism retribution to external factors and its relatively minor role in contributing to LGR.

This study has limitations in terms of data, as it only covers tourism retribution without considering other external factors that may influence LGR, such as the impact of the COVID-19 pandemic on the tourism sector. Additionally, the study is limited to Bone Bolango Regency, so the results may not fully represent other regions with different characteristics. The theoretical contribution of this study is This study enriches theoretical studies in the field of public financial management, especially related to the contribution of tourism levies to LGR in developing regions. The results add to the understanding of the role of fluctuating local revenue sources on regional financial stability. Recommendations for optimization of retribution sources: The local government needs to develop more effective strategies in managing and maximizing the potential of tourism retribution, including improving tourism facilities, expanding promotion efforts, and strengthening regulations related to retribution.

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