



The Effectiveness of Tourism Levy Policy in the Tourist Destination of Kintamani, Bangli

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ABSTRACT

Levies are one of the government's policies to increase Regional Original Revenue (PAD). There are several types of levies, one of which is tourism levy. Kintamani is one of the tourist destinations that implements the tourism levy policy. However, there are pros and cons among the community regarding this policy. This study aims to evaluate the effectiveness of the tourism levy policy in the tourist destination of Kintamani. The study uses a qualitative method with data collection through documentation, observation, and interviews with relevant parties. The data analysis technique used in this study is qualitative descriptive analysis. The results of this study indicate that the tourism levy policy in the tourist destination of Kintamani, Bangli, is considered effective based on the comparison of the growth of tourism levy revenue, which is larger than the number of tourist visits in the last five years. In addition, the targets and realization of policy indicators, including plans, aspirations, institutions, principles, actions, and problem-solving, have mostly been achieved or reached the set targets. Considering the revenue realization over the past five years, which is 78.3%, the tourism levy policy in the tourist destination of Kintamani is considered quite effective.

Keywords: Effectiveness, Policy, Levy, Tourism Levy

1. Introduction

Law No. 10/2009 on Tourism in article 1 states that the tourism industry is a collection of tourism businesses that are interrelated in order to produce goods/services to fulfill the needs of tourists in the implementation of tourism. The law also discusses the function of tourism, namely, meeting the physical, spiritual and intellectual needs of each tourist with recreation and travel and increasing State revenues to realize people's welfare. In addition, the tourism industry also encourages investment in infrastructure in tourist visit areas such as road improvements, maintenance of museums, monuments, tourist areas and the development of shopping centers.

The tourism industry has an important role in the development and development of a region. In some regions, it has been shown that the tourism industry is able to boost the region from underdevelopment to the main source of income. Sources of regional income are regulated in article 285 of Law Number 23 of 2014 concerning Regional Government. These sources include the results of local taxes, levies, management of separated local assets, balancing funds, and other legitimate local revenue.

Retribution is one of the government policies to increase the source of Local Original Revenue (PAD). Local Original Revenue is a description of the financial potential that exists in the region which generally refers to the elements of local taxes and local levies. With local revenue from the levy sector, the region will be able to explore the potential of existing natural resources in the form of the tourism sector. The government realizes that the tourism sector is not the largest contributor sector in regional income, but it has the potential to increase Regional Original Income (PAD).

Kintamani is one of the tourism destinations located in Bangli Regency, Bali Province, which is supported by various interesting tourist attractions. Kintamani offers a view of the best natural charm on the island of Bali with fresh air and temperatures around 18 degrees Celsius. Tourist attractions in Kintamani are now one of the many lists of interesting tourist attractions in Bali and have been famous throughout the world. The main attraction in Kintamani is the natural charm of the scenery of Lake Batur and Mount Batur. No less interesting things from Kintamani are cafes and coffee shops that can be found along Jalan Raya Penelokan, most of which offer views of Mount Batur and Lake Batur. Other activities that tourists can do in Kintamani are soaking in natural hot springs and also camping.

As a leading tourist destination in Bangli Regency, the government sets several policies related to tourism activities in Bangli Regency, one of which is retribution. The regulation regarding the levy is regulated in Bangli Regent Regulation Number 37 of 2019 concerning Amendment to Bangli Regent Regulation Number 47 of 2014 concerning Review of Retribution Rates for Recreation and Sports Facilities in Bangli Regency. The regulation also explains that the Recreation and Sports Levy is one of the sources of Regional Revenue that can support development, governance, services and community empowerment. Tourists who will travel to Kintamani must pay a retribution of Rp. 20,000 for domestic tourists and Rp. 50,000 for foreign tourists.

In 2020 and 2021, the COVID-19 pandemic significantly affected the tourism industry worldwide, including in Kintamani. The government closed or stopped levying tourism fees during this period due to a decrease in tourist arrivals and economic uncertainty. In early 2022, on February 17, 2022, with an expected increase in tourists and an improvement in the pandemic situation, the Bangli Regency Government decided to reopen the tourism levy as an effort to support regional economic recovery. The regulation related to the levy at the Kintamani attraction at the beginning of its re-enactment had become a hot topic of conversation on social media. Reporting from travel.kompas.com (02/2/2022), this retribution levy became a conversation again following the viral video on social media showing the obligation to pay Kintamani entrance tickets for tourists. Regarding the viral video, the Head of the Bangli Tourism and Culture Office, I Wayan Sugiarta, explained that the levy is a mandate from the Regent's Regulation. According to him, for the last two years, 2020 and 2021, the local government has relaxed the rules by stopping levies due to the Covid-19 pandemic situation. However, the regulation is now applied because it is the mandate of the Regent Regulation. However, for residents who are just passing through or coming from Kintamani, no retribution will be collected. Even so, they will still be stopped to be questioned about their purpose for being in the area. The levy will take effect on February 17, 2022, coinciding with the launch of e-ticketing and the Bangli tourism branding logo. There are eight entrance posts to the Kintamani area that will be guarded by officers.

This retribution fee policy has drawn pros and cons in the community. Based on news circulating on social media and articles, some people object to this policy, especially since the community's economy has not fully recovered after the COVID-19 pandemic. On the other hand, the government sets this retribution fee policy which certainly has a purpose. Apart from being a source of Regional Original Revenue (PAD), this levy fund is also used to support tourism development in Kintamani such as infrastructure development to support the running of tourism activities in Kintamani. Based on the above background, the researcher raised the research title Effectiveness of Tourism Retribution Policy Implementation in Kintamani Tourism Destination, Bangli to analyze the effectiveness of the policy implemented by the Bangli Regency Regional Government.

2. Methodology

Sugiyono (2013) suggests data analysis is an activity after data from all respondents or other data sources are collected. These activities are grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting each variable studied and performing calculations to test predetermined hypotheses. In this research, the author will identify the indicators to assess the effectiveness of tourism retribution policy applied in Kintamani. The analysis used in this research is descriptive qualitative analysis.

Miles and Huberman in (Sugiyono, 2011: 91) suggest 3 steps in qualitative data analysis, namely:

1. Data Reduction

Reducing data means summarizing, selecting important things, looking for theme patterns. Thus the data that has been reduced will provide a clearer picture, and make it easier for researchers to carry out further data collection, and search for it when needed. In reducing data, each researcher will be guided by the objectives to be achieved. The main objective of qualitative research is the findings.

2. Data Presentation

The results of the reduction will be presented in a certain way for each pattern, category, focus, theme to be understood and understood the problem. The use of data presentation can help researchers to be able to see the overall picture or certain parts of the research results. In qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts and the like.

3. Conclusion Drawing

The third step in qualitative data analysis according to Miles and Huberman is conclusion drawing and verification. The initial conclusions put forward are still temporary, and will change if no supporting evidence is found at the next data collection stage. Thus, conclusions in qualitative research may be able to answer the formulation of problems formulated from the beginning, but maybe not, because as has been stated that the problems and problem formulations in qualitative research are still temporary and will develop after the research is in the field.

3. Results

Overview

Kintamani is a district in Bangli Regency, Bali Province. Kintamani sub-district is 27 km from the capital of Bangli regency and 67 km from Denpasar city. Kintamani sub-district has an area of 366.92 km² of the 480.61 km² area of Bangli Regency. This area accounts for approximately 70.45 percent of the area of Bangli Regency and is the largest sub-district in Bali Province (6.51 percent). Kintamani sub-district consists of 48 villages and 162 Banjar / hamlets with a division of 30 villages in the eastern Kintamani area and 18 villages in the western Kintamani area.

Most of the Kintamani Sub-district area is rural, 363.56 km² of the 366.92 km² total area (99 percent). The potential of the Kintamani Sub-district area is dominant in the field of plantation crops, especially oranges and coffee. In addition, this area is also supported by tourism potential in the form of a very unique mountainous area, namely the caldera area of Mount Batur.

Various sources mention how the origin or history of Kintamani which is now quite popular as a nature tourism in Bali. Based on various sources, it is

known that the origin of the name Kintamani is Cintamani with various versions of the story that accompanies it. The first source is according to Drs. I Nyoman Singgih Wikarman. He is a fan of ancient literature who has passed away. One of the literature in which is the history of Kintamani which is his home area. He argues that Kintamani or Cintamani comes from Sanskrit which means something that can provide inner and outer happiness.

In 1980, another figure named Sukarto expressed his opinion on the history of the name Kintamani. Sukarto said that Cintamani comes from the words Cinta and Mani. Love itself is defined as romance or romance while mani is a bead or gem. So Cintamani can be interpreted as a gem or bead that is very loved because of its attractiveness. From the word Cintamani, it has changed to Kintamani. Another opinion from I Gede Pudja, MA, SH. According to him, the story of Kintamani can be obtained from the Vedas. In the book it is said that Cintamani is the name of a rishi who wrote the Danur Weda or the book of warfare. Maha Rsi Wira Cintamani was his name. The story of Cintamani or Kintamani is written in the Vedic Book of Introduction to Hinduism, by I Gede Pudja, MA, SH.

Meanwhile, an interesting story about Kintamani can be found in Lontar Wrahespati sloka 65. In this literary work, the word "Cintamani" is interpreted as "Asta Guna". Still according to Lontar Wrahespati, Asta Guna means to achieve everything desired. So the Cintamani mentioned in the lontar means the ability to achieve all that is desired.

Kintamani is one of the four districts in Bangli Regency. Where Kintamani sub-district has a very exotic natural panoramic beauty which is considered as the paradise of Bali Island with the natural attractions of Mount and Lake Batur, Mount Abang, and the expanse of fertile agricultural areas. In addition to natural potential, the diversity of cultural activities of the people around the region is also an inexhaustible potential for Kintamani's tourist attraction. One example is the uniqueness of corpse burials in Trunyan Village. All of this potential and cultural diversity has a tremendous attraction for tourists to visit this tourism area. Because of this potential, Mount Batur Kintamani Caldera was designated as a Global Geopark Network (GGN) by UNESCO in Portugal since September 20, 2012.

Tourism activities that can be done by tourists in Kintamani tourist attraction are very diverse. Travelers who like challenges can do trekking activities on Mount Batur which has an altitude of 1717 meters above sea level. Mount Batur is one of the best destinations to enjoy sunrise from the highlands of Bali Island and is known as one of the mountains in Indonesia that has the largest caldera, at the base of this caldera a crescent-shaped lake is formed known as Lake Batur which is one of the largest lakes in Bali. The summit of Mount Batur presents the beauty of Lake Batur juxtaposed with the solid view of Mount Abang and Mount Rinjani behind it. On the shores of Lake Batur, precisely in the village of Toya Bungkah Kintamani, there are hot springs. The source of Toya Bungkah Kintamani hot spring water comes from a spring close to Mount Batur. So this hot water is natural hot water and contains sulfur. In addition, another tourist activity that is in great demand is camping. The Kintamani area which is located in the highlands is an ideal place to camp and enjoy the sunrise in the morning.

The tourism potential found in Kintamani is widely utilized by business people, one of which can be seen from the many emerging tourism industries that offer tourism products in the form of providing tourism facilities such as hotels and restaurants. The tourism industry that is now most in demand in Kintamani is restaurants and cafes that can be easily found along Jalan Raya Penelokan. The cafes offer views of Mount and Lake Batur with a cool atmosphere.

Retribution Policy in Kintamani Tourism Destination

In order to organize the government, Indonesia is divided into several provincial regions consisting of regencies and cities. Each region has the right and responsibility to manage its own government affairs, with the aim of increasing efficiency and effectiveness in governance and public services. In order to organize the government, the regions can levy on the community. In accordance with the 1945 Constitution of the Republic of Indonesia, taxation is one form of state manifestation, so that the placement of burdens on the people such as taxes and other compelling levies must be regulated by law. Therefore, in collecting local taxes and levies, it is necessary to be based on the applicable law.

In relation to the granting of authority in setting tariffs, in order to avoid setting high tax rates that can add excessive burdens to the community, regions are only authorized to set tax rates within the maximum limits stipulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. In this regard, the retribution policy in Kintamani tourist destination is stipulated based on Bangli Regent Regulation Number 37 of 2019 concerning Amendments to Bangli Regent Regulation Number 47 of 2014 concerning Review of Retribution Rates for Recreation and Sports Places in Bangli Regency.

The retribution policy is set in tourist attractions in Kintamani including Batur, Trunyan, and Penulisan. The types of retribution include entrance fee and parking fee. The retribution in the three tourist attractions is set with the same rate, i.e. for foreign nationals with adult category, the entrance retribution rate is set at Rp. 50,000 and for children at Rp. 30,000. Indonesian citizens in the adult category are charged Rp. 30,000 and children Rp. 15,000. Meanwhile, parking fees for buses are set at Rp. 10,000, for micro buses, sedans, jeeps, and the like are set at Rp. 5,000, and for motorcycles at Rp. 2,000. The tariff applies to the three tourist attractions in Kintamani, but specifically for the Batur tourist attraction there is an additional levy, namely climbing equipment such as gloves, hats, and sticks at a rate of Rp. 10,000.

The levy, which was reintroduced after being closed due to the covid-19 pandemic, initially received an unfavorable response from the public. The re-enactment of the Kintamani entrance fee tariff went viral through amateur video recordings circulating on social media which reaped various reactions from the wider community. Many people consider that the tariffs set are too burdensome for tourists, especially when the economic conditions of the community have not fully recovered after the pandemic. Even worse, the video that circulated led to public opinion that the levy was considered illegal levies or extortion. This has further worsened the situation and more people have joined the protest. According to Mr. I Wayan Sugiarta as the Head of the Bangli Regency Tourism and Culture Office, the image of Kintamani tourist destination had deteriorated in the eyes of the wider community because he considered the news circulating too exaggerated. Responding to the viral video of the retribution levy and the many criticisms and protests from the wider community, the Bangli Regency Government through official social media, namely Instagram @banglikab and Facebook Bangli Regency Government issued a statement regarding the retribution policy. The following statement was submitted by the Bangli Regency Government on its official social media pages.

"In accordance with Bangli Regent Regulation Number 37 of 2019 concerning Amendment to Regent Regulation Number 47 of 2014 concerning Review of Retribution Rates for Recreation and Sports Facilities in Bangli Regency, the following can be conveyed:

1. Tourists who conduct tourism activities in the Kintamani ODTW area are subject to retribution rates that have been regulated by the above Regulation.
2. People who are just passing by, visiting relatives, praying or other non-tourist activities are not subject to retribution.
3. In accordance with the e-ticketing system that has been inaugurated, any incoming retribution will be directly transferred to the Bangli Regency Regional Treasury account as one of Bangli Regency's Original Revenue from the tourism sector.
4. Local Revenue derived from Tourism Retribution is used for the development of public facilities in Bangli Regency, especially in the Tourism sector.
5. With the outbreak of the covid-19 virus throughout the world, we understand the decline in the world economy, so the Bangli Regional Government has exempted retribution in the Kintamani area for 2 years, namely 2020 to 2021.
6. We really appreciate criticism and suggestions from the public regarding public policy in Bangli Regency as material for our evaluation and consideration in making decisions in the future."

After the Bangli Regency Government issued that statement, criticisms and protests continue to be launched by the public because the set rates are still high. Even local entrepreneurs and small traders in Kintamani also protested this policy. Local MSMEs, which are highly dependent on tourist visits to Bangli Regency, clearly the enforcement of this regulation will cause significant losses due to decreased interest from tourists who want to visit Kintamani. From various criticisms and circulating news, finally the Bangli Regency Government together with the Bangli Regency Tourism and Culture Office and several representatives from local Kintamani entrepreneurs held a meeting to review and evaluate these retribution policies on April 20, 2022. In that discussion, the Bangli Regency Government gave an opportunity for representatives of local entrepreneurs to express their complaints and opinions regarding this policy. There was also a discussion about criticisms given by society and sensational news on social media. The result of that discussion finally established a slight change in Kintamani's retribution rates as of May 1, 2022. The previous rate of IDR 25,000 for domestic tourists dropped to IDR 20,000 per person and for local Balinese people a rate of IDR 10,000 per person was charged, while other retribution rates remained as before.

The levy set in accordance with the Bangli Regent's Regulation No. 37 of 2019 concerning Changes to the Bangli Regent's Regulation No. 47 of 2014 concerning the Review of Tariffs for Recreation and Sports Place Retributions in Bangli Regency is, in practice, implemented by establishing 6 guard posts at several entrances to Kintamani. The main post is at the entrance from the direction of Penelokan, exactly at the entrance to the Global Geopark Unesco Batur area next to the Batur Geopark Museum. The other five points are on Sekardadi Main Road, Kintamani Main Road from the Payangan direction, Kintamani Main Road from the Buleleng direction, Pujung Main Road, and Middle Batur Road. Each post is guarded by officers who will charge retribution fees for tourists who will travel to Kintamani. The implementation of this retribution policy by the Bangli Regency Government involves young people from Kintamani as post guards. Mr. Putu Danta, one of the officers on duty at the main levy collection post, said that the government involved young people from Kintamani to indirectly open job opportunities for those involved. The post guard is divided into two shifts, the first shift is from 08:00 to 12:30 WITA and the second shift is from 12:30 to 17:00 WITA.

The technicality of this levy collection is that officers will stop each passing vehicle and will first ask about their destination to Kintamani. This levy only applies to people with the purpose of tourism, people with certain interests such as just passing through and worship are not charged a retribution fee. The levy charge is carried out using an e-ticketing system or online tickets using MKP Mobile. Tourists who will pay the retribution can pay via Qris or pay in cash, later it will be entered into the MKP Mobile system by the officer. Non-cash levies collected will go directly into the Bangli Regency treasury account as one of Bangli Regency's Original Regional Revenue (PAD) from the tourism sector, while cash levies collected will be collected first before being handed over to the Bangli Regency treasury officer daily.

The implementation of this retribution fee collection has not always run smoothly, many obstacles have been encountered in its execution. Mr. Putu Danta said that not infrequently he and other officers find tourists who claim to just be passing by but are actually touring. Mr. Putu Danta also said that it is indeed quite difficult to anticipate this at the moment. In addition, until now there are still quite a few people who question and protest about this retribution policy, some even threaten to go viral with it. This happens due to a lack of public understanding about the purpose and benefits of the tourism retribution levy policy in Kintamani. Many people may not understand why they have to pay a levy or how the levy funds will be used for the development of tourist destinations and the welfare of local communities. Therefore, whenever there are people questioning about this retribution, officers always strive to provide effective communication and understanding related to this policy. Regarding some members of society threatening to spread false information on social media about this retribution, officers are not worried because the levies they collect are under a valid legal basis.

Kintamani is famous for its beautiful views and high altitude location, making it a popular place for enjoying sunrise views. Therefore, the tourism trend in Kintamani is that tourists come early in the morning around 05:00 WITA (Central Indonesian Time) so they can witness and enjoy sunrise at cafes in Kintamani; an hour before when collection posts open at 08:00 WITA (Central Indonesian Time). The time when levy collection starts at 08:00 WITA may not align with tourism activity schedules in Kintamani. Most tourists arrive earlier to enjoy sunrise views so they can enter cafes that are already open; however, levy collection isn't running yet which results in many tourists avoiding payment of levies.

Cafes opening earlier before levy collection begins can influence how tourists respond towards paying levies; they might feel like there's no need if they've spent time at cafes before payments begin. Additionally, those planning hiking activities on Mount Batur generally arrive during dawn hours.

This situation can result in non-compliance with levy payments, potentially harming local governments that rely on revenue from the tourism sector for the development and maintenance of these destinations. Local governments may lose significant income due to the number of tourists who escape levy payments. In relation to this, the Government needs to consider whether levy collection should continue starting at 08:00 WITA and allow tourists who arrive before that time not to pay levies, or find other solutions so that levy collection can run optimally and be adhered to by all tourists visiting Kintamani.

The Effectiveness of Tourism Retribution Policy at Kintamani Tourist Destination

The effectiveness of the tourism retribution policy in this study can be seen through the number of tourist visits and the corresponding amount of tourism revenue. This provides an overview of how far tourism retribution has contributed to the development of the tourism industry and regional income. The comparison between the number of tourist visits and tourism revenue can provide a general idea about how well tourism retribution is working. If the

number of visits increases significantly but revenue does not, or vice versa, then further review needs to be conducted to understand why. Besides comparing the number of tourist visits and tourism revenue, whether this policy is effective or not can be seen from targets set by Government who established this policy and what they have actually achieved. If realizations meet or exceed targets, it could be considered as a sign of success or effectiveness. However, if not, further evaluation needs to be done to identify causes and take corrective action.

The increase in the number of tourist visits has been a major focus for policy makers and tourism industry players. This growth can have positive impacts on the local economy, job creation, and development of tourism infrastructure. The increase in the number of tourist visits can be measured through statistical data that includes the number of tourists entering a destination, whether on a daily, monthly, or annual scale. Monitoring and analyzing tourist visit data is very important to understand growth trends, identify busier visiting seasons, as well as track the impact of implemented tourism policies and strategies. By analyzing historical data on tourist visits, it can be seen whether there is an increase or decrease in the number of tourist visits from year to year.

Kintamani has experienced fluctuations or ups and downs related to the number of tourist visits over the past five years. Tourist visits to Kintamani have experienced significant fluctuations. In 2019, there was an increase in the number of tourist visits by 118.5% from 2018, but a drastic decrease occurred in 2020 and 2021 by as much as -85.1%. This significant decline in the number of tourist visits to Kintamani from 2019 to 2021 demonstrates the severe impact of the COVID-19 pandemic on the tourism sector. In 2019, Kintamani enjoyed popularity and appeal as a tourist destination, attracting as many as 951,327 visitors with its spectacular natural scenery such as Mount Batur, Lake Batur, and panoramic green mountains. However, with the global outbreak of COVID-19 in 2020, tourist visits to Kintamani plummeted drastically to only about 156,981. This decline was largely due to travel restrictions imposed worldwide because of the pandemic: border closures were implemented; international flights were reduced; and overall societal mobility was limited. As a result, global tourism suffered a significant downturn - including places like Kintamani. The impact of the COVID-19 pandemic continued to be felt in 2021, with the number of tourist visits to Kintamani only reaching 23,468. Travel restrictions imposed by governments, concerns about virus spread, and uncertainties associated with the pandemic situation all contributed to a drastic decrease in the number of tourists visiting Kintamani. Many tourists chose to postpone or cancel their trips, reduce their tourism activities, and prioritize their safety and health.

The significant decline in the number of tourist visits to Kintamani during the period from 2019 to 2021 reflects the situation faced by many tourist destinations worldwide due to the COVID-19 pandemic. It's important to remember that this condition is not caused by a lack of appeal from Kintamani as a destination but is a result of global health emergency that necessitates travel restrictions and social distancing measures.

With advancements in vaccination and the gradual recovery of the pandemic situation, the tourism sector is beginning to show signs of recovery. Some countries are easing travel restrictions, introducing vaccination certificates, and implementing strict health protocols to ensure tourist safety. After going through tough times due to the pandemic, there was an increase in tourist visits to Kintamani by 2,219.8% in 2022. The data shows that the number of tourist visits increased dramatically to 545,229. The significant increase in the number of tourist visits from 23,468 in 2021 to 545,229 in 2022 demonstrates a strong recovery in Kintamani's tourism sector post-COVID-19 pandemic. This is a positive indication for local economies, job opportunities, and overall growth within the tourism sector.

Along with fluctuating tourist visits, tourism retribution income in Kintamani also experienced the same fluctuations as the number of tourist visits has a significant and direct influence on tourism retribution income. Tourism retribution income also experienced a drastic decrease during the pandemic period in 2020 and 2021.

An increase in the number of tourists visiting a destination can be considered an indicator of tourism growth and appeal. When a tourism retribution policy is implemented, its primary aim is to stimulate local economic growth by increasing the number of incoming tourists. An increase in tourist numbers indicates that the tourist destination is becoming more popular among travelers. If the retribution policy succeeds in attracting more tourists, it can be considered effective in drawing attention and enhancing the appeal of the destination. However, an increase in tourist numbers alone isn't sufficient to measure the effectiveness of a retribution policy; it's also necessary to consider increases in revenue from this tourism retribution. If an increase in tourist numbers is accompanied by a significant rise in tourism revenue, this suggests that the retribution policy has had a positive impact on economic growth at that destination. Conversely, if there's an increase in tourist numbers but tourism revenue doesn't see a commensurate rise, this may indicate that the retribution policy needs to be reassessed. It's possible that imposed retribution fees are too high, causing tourists to think twice about visiting or other issues affecting their expenditure during their visit.

Based on data related to the number of tourist visits and tourism retribution income in Kintamani, it can be seen that an increase in the number of tourists to Kintamani is also accompanied by an increase in its tourism retribution income. In 2019, where there was an increase in the number of tourist visits from the previous year by 118.5%, tourism retribution income also increased by 127.2%. This indicates that the percentage growth of increased tourism retribution income is larger than the growth of tourist visit numbers. In the following year, 2020, when the COVID-19 pandemic hit, there was a decrease in the number of tourist visits by -83.5% which was also accompanied by a decrease in tourism retribution income by -74.2%. The same thing happened in 2021 when COVID-19 still restricted people's movements. The decline in tourist visits in 2021 was -85.1%, while its revenue declined by -91.1%. After COVID-19 pandemic ended, there was a drastic increase up to 2,219.8% for tourists' visit numbers and even bigger rise for its tourism revenue up to 2,593.8% in 2022. The higher percentage increase for tourism retribution revenue compared to visitor numbers shows that Kintamani's retribution policy is considered effective because it has a positive impact on economic growth at this destination.

The effectiveness of policies implemented by an institution, in this case a government institution, can be seen from the targets and realization of the policy indicators, including plans, aspirations, institutions, principles, actions, and problem-solving. If the realization of policy indicators reaches or exceeds the set targets, then the policy can be considered effective. However, if the realization of policy indicators does not meet the set targets, an evaluation needs to be carried out to determine the factors influencing this failure. It's also important to consider the context of policies including external factors that could affect policy targets and realizations. Factors such as political changes or shifts in economic or social conditions can impact a policy's effectiveness. For instance in Kintamani's case with tourism retribution income as one indicator of success for their tourism development strategy - it seems they've managed to effectively implement policies leading to recovery after COVID-19 hit. But it's crucial they keep monitoring these results and adjust accordingly when external circumstances change again - like potential future pandemics or global economic shifts.

The tourism retribution policy in Kintamani implemented by the Bangli Regency Government has targets that need to be achieved so that the policy provides a good impact on the sustainability of tourism activities in the Kintamani tourist destination. The targets and realization of these retribution policy indicators are as follows.

1. Plan The Bangli Regency Government

Setting retribution policies, has an income target expected to be achieved through levies on the tourism sector. Determining income targets is based on comprehensive analysis, including estimates of the number of tourists who will visit, duration of visits, and imposed retribution rates.

In 2018, 2019, and 2022, revenue realization almost reached the set target. However, in 2020 and 2021, revenue realization was far below the set target. The effectiveness level from targets and revenue realizations can be measured using standards according to references from Ministry of Home Affairs' Research and Development Agency or Litbang Depdagri (1991).

If measured annually then it can be seen that in 2018 tourism retribution policy was considered quite effective at 75.1%, very effective at 97.1% in 2019; however it was not effective in 2020 due to a decrease to only 57.6%, then even lower in 2021 becoming very ineffective because it only reached around 32.8%. In contrast though by year-end of recovery period post-pandemic (year-2022), it became quite effective again as revenue realization rose up to about 86.7%. Revenue for years-2020 & -21 which were far below targets can be explained by fact that during this period - tourism sector was being hit by COVID-19 pandemic causing travel restrictions/closures affecting many areas including Bangli regency.

In such pandemic conditions - tourism sector revenues would highly depend on uncontrollable factors like virus spread rate or public perceptions regarding travel safety etc., thus during this time decline below targeted levels is not direct result from failed policies but more due to unexpected situation caused by pandemic. However if measured using average target & realized revenues over past five years which comes out around 78.3%, then this indicates that overall tourism retribution policies implemented by Bangli Regency Government have been quite effective.

2. Aspiration

The main aspiration of the tourism retribution policy is to increase the Regional Original Revenue (PAD). By imposing retribution on tourists, the Bangli Regency Government hopes to collect significant revenue. This tourism retribution income will be allocated to finance various programs and development projects in Bangli Regency, such as infrastructure development, public services, education, health, and so on. The tourism retribution policy also aims to accelerate tourism infrastructure development in Bangli Regency. Good infrastructure such as roads, transportation, sanitation, and other supporting facilities are crucial for enhancing tourist appeal and quality of service. By improving tourism infrastructure, Bangli Regency can attract more tourists, expand its visitor base and boost the local economy.

Regarding the goal of increasing Regional Original Revenue (PAD), tourism is not the only sector contributing to this aspect. According to Bangli Regency Regulation Number 3 of 2020 Concerning Regional Revenue And Expenditure Budget Fiscal Year 2021 in article 4 paragraph 1 it is mentioned that Regional Original Revenue consists of regional taxes, regional levies or retributions like management results from separated regional wealth along with other legitimate original revenues.

Regional taxes are one major source for PAD in Bangli Regency with types including land & building tax (PBB), motor vehicle tax or hotel & restaurant taxes etc., which are imposed on residents/businesses according regulations. Regional levies or retributions are receipts received by local government as compensation for providing certain services/facilities - besides tourism levy there's also market levy parking levy building permit fees etc., however it's notable that among these types - Tourism levy contributes most significantly towards increasing PAD.

Separated regional wealth management results refers to assets owned separately by regencies like land buildings local companies etc., with revenues generated from these assets i.e rental income asset sale proceeds or dividends from local companies being part of PAD. Lastly 'Other Legitimate Original Revenues' include various legally recognized income sources including revenues from collaborations/partnerships with third parties fines public service fees donations/grants etc.

The Regional Original Revenue of Bangli Regency has fluctuated, or gone up and down. Increases only occurred in 2019 and 2021, while 2020 and 2022 saw decreases. The highest PAD was obtained in 2021, however, when compared with the number of tourist visits and tourism retribution revenue, 2021 was the year with the lowest level of tourist visits and tourism retribution revenue. In fact, as reported by nusabali.com, the Bangli Regency Government received an award for the highest increase in Regional Original Revenue (PAD) realization in 2021 for regency category by the central government through the Director General of Regional Financial Development at Ministry of Home Affairs based on budget realization reports submitted monthly. According to Bangli Regent Sedana Arta, the implementation of APBD fiscal year 2021 was the hardest and most difficult due to Covid-19 pandemic. However at that time Bangli Regency Government implemented strategies including regular socialization to taxpayers, tax digitalization & levies to avoid leaks & improve transparency; mapping development & intensive supervision potential taxes/levies; along with providing rewards/punishments against taxpayers by forming a Wasjak Team. This shows that tourism levy isn't a source contributing significantly towards increasing PAD - yet income from tourism levies is still an important revenue source especially given area's touristic potential.

Another goal or aspiration from this tourism levy policy is improving tourism infrastructure. I Wayan Sugiarta as Head Department Tourism Culture Bangli Regency said one development already done by local government includes arrangement pedestrian paths & Penelokan Pavilion which is where tourists can enjoy beautiful panorama Mount Batur Lake Batur now well arranged equipped facilities supporting touristic activities like toilets gazebos hand washing places etc., I Wayan Sugiarta explained efforts to improve such infrastructure aimed at restoring Bangli as a touristic center just like old times before southern Bali area developed its own tourism sector.

Institutionalization Institutionalization is a crucial indicator in the tourism retribution policy. It refers to the organizational structure, operational mechanisms, and existing regulatory frameworks for managing and supervising the implementation of Kintamani's tourism retribution policy. Institutionalization involves a clear and well-functioning organizational structure to manage tourism retribution. This includes the establishment of units or departments directly responsible for collecting, monitoring, and managing tourism retribution revenue. The tourism retribution policy implemented in Kintamani, Bangli Regency is set by the Bangli Regency Local Government. However, in its implementation and supervision, the Bangli Regency

Department of Tourism and Culture plays a vital role. Mr. I Wayan Sugiarta as Head of Bangli Regency Department of Tourism & Culture stated that they are responsible for implementing Kintamani's tourism retribution policy - ensuring collection process runs smoothly according to regulations; this includes monitoring tourist activities levying fees according set tariffs along with issuing permits payments related to tourist sector etc., The department also has a role in overseeing tourism levy policies - they monitor usage levy funds making sure these are used as per regulations towards developing Kintamani's touristic offerings; they also serve as coordinators between Local Government & local touristic operators while coordinating with related agencies like Regional Revenue Department Transportation Environment Departments etc., ensuring synergy cooperation when implementing this policy - such coordination necessary for maintaining harmony regarding regulation collection usage of these revenues. Next is operational mechanism which includes procedures carried out during fee collection; procedures running this levy policy first involve providing clear effective communication tourists about Kintamani's levy policies via brochures bulletin boards websites or official social media channels from Bangli government & Tourism Department etc., Then comes determination tariff fees already set based on Regulation from Bangli Regent No 37 Year 2019 about Changes over Regulation from Bangli Regent No 47 Year 2014 regarding Reviewing Recreation Sports Location Levy Tariffs at Bangli Region; however its full implementation which faced pros cons from community led to evaluation between Local Government Tourist Department several local tour operators concerning setting these tariffs resulting some changes regarding them.

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The next operational mechanism is the collection of retribution payments from tourists visiting Kintamani. As explained in previous discussions regarding the arrangement of tourism retribution in Kintamani, six collection posts are provided, each manned by an officer who will carry out the collection. The officer will stop every vehicle passing through the checkpoint or entrance gate to Kintamani. They will communicate with the vehicle driver and ask about their purpose for visiting Kintamani. This question aims to ensure that tourists genuinely intend to visit Kintamani and are liable for retribution. If the vehicle driver states their destination is tourism in Kintamani, officers provide explanations about applicable levy rates then collect payment according to established regulations; after this levy is collected, they provide proof of payment receipt to drivers - this serves as verification that levy has been paid.

The final institutional indicator is regulatory framework - these regulations include relevant laws ensuring legal certainty when implementing tourism levies; legal basis for establishing these policies in Kintamani comes from Regulation from Bangli Regent No 37 Year 2019 about Changes over Regulation from Bangli Regent No 47 Year 2014 regarding Reviewing Recreation Sports Location Levy Tariffs at Bangli Region.

4. Actions

Actions in retribution policy are measures or parameters used to gauge the achievement of concrete actions taken in implementing the retribution policy. This indicator helps identify how far planned actions have been effectively executed and achieved expected results. Here are the actions taken related to Kintamani's tourism retribution policy.

- a. Determination of retribution rates, which is a crucial action in tourism retribution policy. Retribution rates in Kintamani have been set by Bangli Regency Local Government and attached to Regulation from Bangli Regent No 37 Year 2019 about Changes over Regulation from Bangli Regent No 47 Year 2014 regarding Reviewing Recreation Sports Location Levy Tariffs at Bangli Region - however, these rates underwent slight changes after an evaluation was conducted concerning this levy policy.
- b. Supervision and enforcement of rules, where this action involves officers or special teams guarding each levy booth ensuring every tourist pays according to established regulations; local youths from Kintamani are involved as levy post guards by the local government.
- c. Policy socialization, where this action involves efforts informing public tourists & tour operators about tourism levies via various media like public campaigns counseling brochures notices at touristic locations etc., Policies for levies at Kintamani conveyed through social media direct notices upon entering touristic destinations.
- d. Monitoring and evaluation, where this action involves regular supervision over implementation tourism levy policies; government monitors receipt levies compliance tourists impacts these policies - evaluations carried out assessing effectiveness policies making corrections adjustments if needed; an evaluation regarding these policies was conducted when they faced criticism protests from various parties in 2022; Local Government Department Tourism Culture along with representatives local businesses held meeting review evaluate these policies on April 20th 2022 resulting minor changes Kintamani's levy tariffs starting May 1st 2022.

5. Principles

The tourism retribution policy in Kintamani upholds principles such as fairness and transparency in its implementation. The principle of fairness indicates that the retribution system should be applied equitably to all parties visiting Kintamani. Fairness can be seen from the even distribution of retribution, where every tourist is required to pay retribution without discrimination. The retribution policy in Kintamani applies to everyone visiting Kintamani for tourism purposes, even if they are local residents of the area - however, there are different rates for foreign tourists, domestic tourists, and local tourists. Meanwhile, transparency refers to openness regarding tariffs, rules, and income and use of retributions; Transparency in Kintamani's levy policies can be seen from easily accessible understandable information regarding these levies - anyone wishing know total levy income given access view it directly through website <https://eticketing.mkpmobile.com>; Levy collection officers provide usernames passwords access amount income from levies at Kintamani which shows daily monthly yearly earnings; Usage funds according Mr I Wayan Sugiarta as Head Department Tourism Culture Bangli Regency used development at Kintamani - one development already carried out arrangement pedestrian paths Penelokan Pavilion.

6. Problem Solving

Policy is a step or action taken by government or other institutions to address problems or achieve specific goals - often serving as tool means solving issues faced by a government organization etc., Retribution policy considered one effort solving problems within touristic context; tourism levy policies at Kintamani aim solve several issues faced developing tourism there - one problem faced by government developing this sector lack revenue finance development management touristic destinations; Levy policies solution this issue collecting revenue from tourists using touristic facilities services etc., As explained before main goal these policies increase Regional Original Revenue (PAD) although not main source PAD still plays important role contributes towards increasing it; second issue related touristic infrastructure development where inadequate infrastructure often becomes obstacle developing tourism sector - using income from these levies government allocate funds build repair expand infrastructures like roads sanitation facilities parking areas etc., As conveyed by Head Department Tourism Culture Bangli Regent Mr I Wayan Sugiarta funds from these levies used for building tourist infrastructures like arranging pedestrian paths around Penelokan Main Street.

4. Conclusion

The retribution policy at Kintamani tourist destination is established based on Regulation from Bangli Regent No 37 Year 2019 about Changes over Regulation from Bangli Regent No 47 Year 2014 regarding Reviewing Recreation Sports Location Levy Tariffs at Bangli Region, where the amount of these levies are: for Foreign Citizens in adult category set at IDR 50,000 and for children IDR 30,000; Indonesian Citizens in adult category set at IDR 25,000 and for children IDR 15,000. Meanwhile parking levies for buses are set at IDR 10,000; micro buses sedans jeeps similar vehicles are set at IDR 5,000; and motorcycles are set at IDR 2,000. Tourism retribution in Kintamani is run by establishing six guard posts at six entry points to Kintamani including near Batur Geopark Museum Sekardadi Main Road Kintamani Main Road from Payangan direction Kintamani Main Road from Buleleng direction Pujung Main Road and Middle Batur Road etc., These levy collections only apply to people visiting for tourism purposes - collection of these fees is done using e-ticketing or online tickets using MKP Mobile.

The effectiveness of the tourism retribution policy at the Kintamani tourist destination can be measured based on the increase in the number of tourist visits and tourism revenue, as well as from the targets and realizations of this retribution policy. Based on the number of visits and tourism revenue, the tourism retribution policy in Kintamani is considered effective because an increase in tourists to Kintamani is also accompanied by an increase in its touristic levy income. In 2019, where there was an increase in tourist visits from the previous year by 118.5%, tourism levy income also increased by 127.2%. In 2020 and 2021, there was a decrease in both visit numbers and income due to the pandemic. However, in 2022, visitor numbers experienced a drastic increase up to 2,219.8%, and its touristic levy income also saw a larger increase up to 2,593.8%. Based on targets and realizations of policies, these levies are also deemed effective at Kintamani - this can be seen through indicators like plans aspirations institutionalization principles actions problem solving most which have been realized or achieved their set targets especially concerning target realization touristic levy incomes past five years reaching 78.3%. Therefore it can be concluded that tourism retribution policies at tourist destinations like Kintamani are quite effective.

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