Tourism Sector Development Strategy in Increasing Locally Generated Revenue of North Toraja District

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ABSTRACT: *One of the Locally Generated Revenue (PAD) potential in North Toraja District is the tourism sector, which has the competitive advantage because of its location and geographical condition which is located in the highlands with a cool climate. One of the big potentials that could become a development capital in North Toraja District is the nature-based tourism potential. Tourism sector has always been the main sector of North Toraja District in increasing the PAD, so that in planning the development, tourism is set as the main component. However, the potential is not fully optimized yet in order to boost the locally generated revenue (PAD) of North Toraja District. This is because the lack of detailed research of tourism sector towards PAD. This research was conducted to analyze strategies that could support in increasing Locally Generated Revenue in North Toraja District.*
KEYWORDS: *Tourism, Locally Generated Revenue (PAD), North Toraja District*

I. INTRODUCTION

North Toraja District, which is one of the autonomous regions, keeps on increasing the regional revenue from PAD, however in its implementation, the PAD management is still not optimal. PAD realization for the last five (5) years has not reached their target. This is due to the high PAD target setting. Locally Generated Revenue (PAD) of North Toraja District from 2014 to 2017 kept increasing, then decreased in 2018. Low PAD in some parts of districts/cities in Indonesia, one of them is caused by low tax contribution towards PAD (Halim, 2001). Tax is a crucial matter for regions to fund the region governance and development. Therefore, it is important for regional government to maximize the increase of regional taxes management which affects to the increase of PAD.

II. LITERATURE AND THEORY REVIEW

2.1. Fiscal Decentralization

Fiscal Decentralization is a concept in public economic theory, and generally used to measure the policies in public sector reformation. Fiscal decentralization is meant as a responsibility of income and outcome of central government towards regional government (Yushkov, 2015).

Rondinelli (1998) stated decentralization as a planning transfer, decision making, and/or administration authority from central government towards regional government, local administration units, semi-autonomous organizations, and non-governmental organizations. The decentralization concept difference is determined based on the level of authority for planning, deciding, and managing the authority transferred by central government and the size of autonomy received for public goods provision.

2.2. Locally Generated Revenue (PAD)

Increase of PAD is a capital of success in reaching the purpose of regional development (Firdausy, 2018). This is because PAD determines the regional government's capacity in implementing governmental functions, that is providing public service, and making development. In reaching those purposes, regional government through Law No.28 Year 2009 about Regional Taxes and Regional Retribution, is given authorities

such as to set regional taxes and retribution, regional wealth management results which is separated and discreted to set appropriate tariffs according to its capability and other legal sources.

III. CONCEPTUAL FRAMEWORK

3.1.   Conceptual Framework
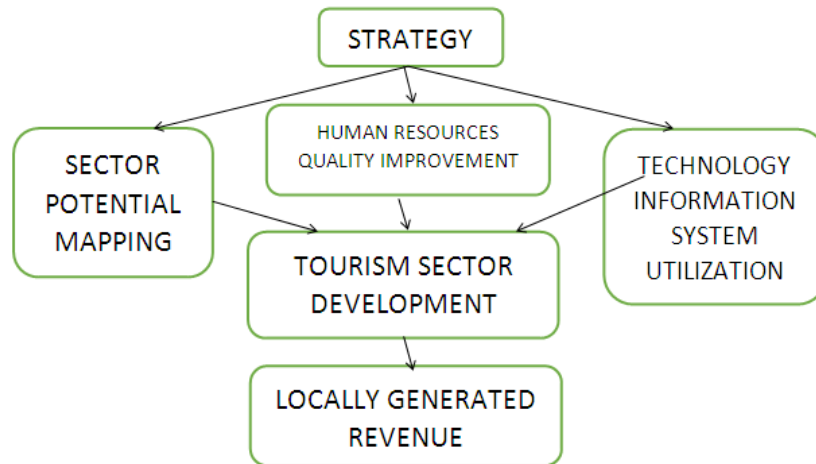
3.2.   Tourism Sector Development Strategy
a)   First, to do the area potential mapping that could become object of tourism and manageable market network to be made the village and public economic sources. North Toraja District is a district with lots of tourism potential, such as mountains, caves, waterfalls, and others. There are also many traditional tourisms, and natural tourism, such as the statue in Tongkonan Lolai, and many others. Therefore, it is no doubt that North Toraja District is included in tourism district.
b)   Increasing public capacity is one of the strategies done by the government to increase tourism. Steps taken by North Toraja government is as following; training to the tourism manager in increasing the quality to attract visitors, increasing the capacity of religious experience as well as training of cultural groups.
c)   Building a tourism management towards a modern organization based on village culture. North Toraja Government in doing governance business has been using internet-based information technology system. Every administration such as visitor data, finance, and public service uses computerized system.

IV. RESEARCH METHOD
4.1.   Research Time and Location
The location of the research is North Toraja District, which is one of the districts in South Sulawesi Province. This research is done for 3 months, from February 2021 to May 2021

4.2.   Population and Samples
The population of this research is the officers of Department of Culture and Tourism, Income Office Region, Secretariat Economy Section, and tourist attraction visitors in North Toraja. In sample determination, the research uses *purposive sampling* technique.

4.3.   Research Data Types and Sources
        Data types in this research consists of primary and secondary data. Umar (2000), stated that primary data is data obtained from primary sources, such as interview results or questionnaire answers, meanwhile secondary data is data processed and managed from both data gatherer or other parties.
        Secondary data is obtained from BPS and Bank of Indonesia, meanwhile primary data is obtained from *Focus Group Discussion* (FGD) which involves the stakeholders in regional government apparatus environment, and informants from Department of Culture and Tourism, Income Office Region, Secretariat Economy Section, and tourist attraction visitors in North Toraja District.

4.4.   Data Gathering Technique
        Data gathering is done through: 1) Questionnaire, by spreading question lists to respondents (tourist attraction visitors) in hopes of getting response of the question; 2) In-depth interview with the related officers from Department of Culture and Tourism, Income Office Region, and Secretariat Economy Section; 3) Observation, through direct and indirect observation towards research object; 4) Documentation Study,

documents and literature studied from Central Bureau of Statistics (BPS) or Bank of Indonesia, and through internet browsing; 5) *Focus Group Discussion* (FGD) through interactive discussion involving stakeholders. Sample determination method is done by cluster (*cluster sampling*). According to Jogiyanto (2005), *cluster sampling* is done by dividing population into some groups which are called cluster, then some clusters are picked randomly. Items consisting in the cluster are the samples.

4.5. Data Analysis Method
4.5.1. Potential and Contribution Analysis
In analyzing the revenue contribution of tourism sector towards the PAD of North Toraja District is by using the contribution analysis. The analysis is done by comparing the tourism sector with the PAD value of North Toraja District. The formula used to calculate the contribution is as follows. (Komala, 2010):

$$K_{Tourism} = \frac{Y_{Tourism}}{PAD}$$

Where K_Tourism is the tourism sector contribution towards the PAD of North Toraja District, Y_Tourism is the tourism sector revenue of North Toraja District, and PAD is the Locally Generated Revenue (PAD) value of North Toraja District.

4.5.2. SWOT Analysis
This research will use the combination of SWOT analysis with *Importance Performance Analysis* (IPA). SWOT analysis is chosen because it is useful in the process of strategy planning, meanwhile IPA analysis is done to identify the strategy that needs to be done in developing the tourism sector to increase PAD in North Toraja District.

4.6. Operational Definition
1. Locally Generated Revenue (PAD) is a revenue obtained by North Toraja District based on the regional rules according to the legislation. PAD in forms of regional taxes and retributions, regional owned company and regional wealth management, as well as other legal forms of regional revenue in North Toraja District.
2. Tourism sector contribution towards PAD is the role of tourism sector towards PAD in North Toraja District. The role is measured by comparing the total revenue value of tourism sector towards total value of PAD in North Toraja District, then multiplied by 100. Tourism sector revenue is obtained from taxes and retribution towards hotel or lodgings, restaurants or catering services, tourism (tourist objects, souvenirs, and entertainments), and travel agents or guides in North Toraja District.

V. RESULT AND DISCUSSION

5.1. Research Results
5.1.1. Tourism Sector Contribution
Tourism is one of the main sectors of revenue earnings in Indonesia. It is noted in 2014 that tourism sector earned US$10,69 Million, or Rp. 136 Trillion (Pariwisata K., 2015). That is not strange considering Indonesia has various destinations of tourism which has its own uniqueness and spread around Indonesia, so that they are able to attract tourists from various countries.

Tourism is considered as an industry or build its own product industry, both goods and services which is considered in tourism industry based on various sectors which are partly or wholly consumed by tourists, as such: accomodation, travel agent, hotel, restaurant, transportation, guide, and souvenirs. These tourism products are a set of goods and services related to each other building a tourism industry.

Tourism potentials that could be found in North Toraja are cultural heritages and customs (traditional parties), architectural objects (Tongkonan traditional house), culinary tourism (Toraja traditional foods), local public arts, that are dances and handcrafts (carvings, woven fabric, souvenirs), internationally well-known plantation products such as Toraja arabica and robusta coffee, as well as other various natural tourism objects which is spread all around North Toraja

Calculation of retribution contribution of tourism sector is needed to know the strength and capability of tourism sector in giving contribution towards regional retribution and PAD of North Toraja District. In the following **Table 1**, values of contribution in tourism sector towards retribution obtainment in North Toraja District will be shown.

Table 1. Tourism Sector Contribution Towards PAD Year 2015-2019

Year	Amount	PAD	%
2015	Rp 797,619,200	Rp 33,808,406,730	2,4%
2016	Rp 1.126.105.200	Rp 34,896,515,041	3,1%
2017	Rp 1.575.010.000	Rp 44,134,854,382	3,4%
2018	Rp 3,510,245,600	Rp 41.975.878.751	8,3%
2019	Rp 3.170.305.000	Rp 51.882.966.518	6,6%

Source: Local Revenue Agency (BAPENDA) of North Toraja District, 2020. Processed Data.

Based on Table 1, it is known that the retribution contribution of tourism towards PAD for 5 (five) years had fluctuations. On 2015, the percentage of tourism retribution contribution towards PAD is 2,4%. This means that the contribution of tourism retribution towards PAD is 2,4%, or tourism retribution gave contribution as big as Rp 797,619,200 from total PAD revenue of Rp 33,808,406,730. On 2016, the percentage of tourism retribution contribution towards PAD is 3,1%. This means that the contribution of tourism retribution towards PAD is 3,1%, or tourism retribution gave contribution as big as Rp 1.126.105.200 from total PAD revenue of Rp 34,896,515,041. On this year the tourism retribution contribution increased from 2,4% to 3,1%. On 2017, the percentage of tourism retribution contribution towards PAD is 3,4%. This means that the contribution of tourism retribution towards PAD is 3,4%, or tourism retribution gave contribution as big as Rp 1.575.010.000 from total PAD revenue which increased from Rp 34,896,515,041 to Rp 44,134,854,382.

On 2018, the tourism retribution contribution towards PAD is the highest in the last 5 years, which is 8,3% or Rp 3,510,245,600 from total PAD revenue of Rp 41.975.878.751. This increase is caused by some tourism objects which the road access had been fixed, one of them is the Tongkongan Lolai tourism object. Besides that, some terraces of Tongkonan Lempe could also be made a tourist relaxing location while enjoying Toraja coffee which is served for the house owner. Visitors who wish to camp could also rent tents with a relatively cheap price, starting from Rp 50.000 per night for small sized, and Rp 80.000 per night for large sized.

Meanwhile on 2019, On 2017, the percentage of tourism retribution contribution towards PAD is 6,6%. This means that the contribution of tourism retribution towards PAD is 6,6%, or tourism retribution gave contribution as big as Rp 1.575.010.000 from total PAD revenue of Rp 3.170.305.000, which is lower than the previous year. Even though the tourism sector contribution decreased, the PAD had a big increase from Rp 41.975.878.751 to Rp 51.882.966.518.

The research result that was done by Roerkaerts and Savat stated that the benefits that could be gained from tourism sector are: Increase revenue, both for regional government and its people. This increase could be seen from the increase of revenue from business activities that is done by people, such as lodgings, restaurants, guide, travel agency, and jewelry provision. For own region those businesses are a potential in finding PAD, so that regional economy could be improved.

This research is in accordance to the research that was done by M. Rois Muchlisin (2019) which analyzed the Tourism Sector contribution towards Locally Generated Revenue of Nganjuk District Year 2014-2018, where it showed that the contribution of tourism sector from hotel and restaurant taxes are in fourth position and tourism retribution is in fifth in Locally Generated Revenues. This shows that tourism sector is a potential sector for regional revenue. The average of tourism sector contribution for 5 years is 1,05% towards locally generated revenue and 0,13% growth.

5.1.2. SWOT Analysis
5.1.2.1. Internal Factors
Based on the data gathering on the field through answers obtained from the respondents, a concrete information of strategies in internal factors is obtained. Rating from the internal factors obtained from respondents' answers are as follows:

Table 2. Questionnaire Data Results and Ratings from Internal Factors

No.	Strength	Rating			
		1	2	3	4
1	Has various natural tourism object	0	1	14	33
2	Regional government support	0	0	19	29
3	General public support	0	0	13	35
4	The existence of events and cultural festival	0	7	16	25
5	Is classified as a green area and not polluted	0	1	25	22
No.	Weakness				
1	The lack of transportation access	0	9	15	24
2	The lack of facilities and infrastructure	0	13	24	11
3	Human resources are not discipline and qualified in managing tourism	0	9	24	15

| 4 | Vagueness of rules about entrance, facility usage | 2 | 3 | 22 | 21 |

5.1.2.2. External Factors

Based on the data gathering on the field through answers obtained from the respondents, a concrete information of strategies in internal factors is obtained. Rating from the internal factors obtained from respondents' answers are as follows:

Table 3. Questionnaire Data Results and Ratings from External Factors

No.	Opportunity	Rating			
		1	**2**	**3**	**4**
1	The increase of tourist interests towards existing tourism objects in North Toraja	0	3	9	36
2	Government policies in developing natural tourism sector	0	1	19	28
3	Increase of employment opportunity	0	2	16	30
4	Open tourism market share	1	2	20	25
5	The effort to realize tourism for North Toraja people has grown and developed.	0	0	7	41
No.	**Threat**				
1	Is still not supported with adequate regional developing funds as well as object maintenance is still lacking	1	8	29	10
2	Object competition and sharper tourism attractions to attract visitors	5	9	25	9
3	Investors' interest, both inside and outside the region, to develop a region as a tourism destination is still lacking	0	0	27	21
4	Coordination between sectors is still weak	3	4	24	17

5.1.3.   Weighting
5.1.3.1. Internal Factors Weighting

Internal factors that come from government environment consists of strength and weakness. Weighting is determined based on the importance or handling level, starting from 0,00 (not important) to 1,00 (very important), and where those weighting values totaled do not exceed 1,00. The internal factors weighting is showed in the following table:

Table 3. Internal Factors Weighting

No.	Strength	Questionnaire Data Processed	Weight
1	Has various natural tourism object	176	0,12
2	Regional government support	173	0,12
3	General public support	179	0,12
4	The existence of events and cultural festival	162	0,11
5	Is classified as a green area and not polluted	165	0,11
	Total (*Strength*)	**855**	**0,58**
No.	**Weakness**		
1	The lack of transportation access	159	0,11
2	The lack of facilities and infrastructure	142	0,10
3	Human resources are not discipline and qualified in managing tourism	150	0,10
4	Vagueness of rules about entrance, facility usage	158	0,11
	Total (*Weakness*)	**609**	**0,42**
	Internal Factors Total	**1464**	**1,00**

5.1.3.2. External Factors Weighting

Internal factors that come from outside government environment, consists of opportunity and threat. Weighting is determined based on the importance or handling level, starting from 0,00 (not important) to 1,00 (very important), and where those weighting values totaled do not exceed 1,00. The external factors weighting is showed in the following table:

Table 4. External Factors Weighting

No.	Opportunity	Questionnaire Data Processed	Weight
1	The increase of tourist interests towards existing tourism objects in North Toraja	177	0,12
2	Government policies in developing natural tourism sector	171	0,12

3	Increase of employment opportunity	172	0,12
4	Open tourism market share	165	0,11
5	The effort to realize tourism for North Toraja people has grown and developed.	185	0,13
	Total (*Opportunity*)	**870**	**0,60**
No.	**Threat**		
1	Is still not supported with adequate regional developing funds as well as object maintenance is still lacking	144	0,10
2	Object competition and sharper tourism attractions to attract visitors	134	0,09
3	Investors' interest, both inside and outside the region, to develop a region as a tourism destination is still lacking	165	0,11
4	Coordination between sectors is still weak	151	0,10
	Total	**594**	**0,40**
	External Factors Total	**1464**	**1,00**

5.1.4. Matrice Weight and Rating Calculation

5.1.4.1. *Internal Strategic Factors Analysis Summary* (IFAS) Matrice Calculation

After internal strategic factors are identified, IFAS table is arranged to form strategic internal factors in framework of Strength and Weakness for the development of independent village.

Table 5. Strength Matrice

No.	Strength	Weight	Rating	Score
1	Has various natural tourism object	0,12	4	0,48
2	Regional government support	0,12	4	0,48
3	General public support	0,12	4	0,48
4	The existence of events and cultural festival	0,11	3	0,33
5	Is classified as a green area and not polluted	0,11	4	0,44
	Total Strength	**0,58**		**2,21**

Table 6. Weakness Matrice

No.	Weakness	Weight	Rating	Score
1	The lack of transportation access	0,11	2	0,22
2	The lack of facilities and infrastructure	0,10	1,5	0,15
3	Human resources are not discipline and qualified in managing tourism	0,10	2	0,2
4	Vagueness of rules about entrance, facility usage	0,11	2	0,22
	Total Weakness	**0,42**		**0.79**
	Internal Factors Total (IFAS)	**1,00**		**3,00**

Based on the IFAS matrices a score of 3,00 is obtained. This shows that the development of tourism sector is in strong position in utilizing existing strength and able to overcome existing weakness. In the strategy of developing the tourism sector has 3 main strengths, which has the equal amount of 0,48, those are has various natural tourism object, regional government support, and general public support. As for the independent village development strategy has two weaknesses with equal values, those are the lack of transportation access, and the vagueness of rules about entrance, facility usage, with total values of 0,22.

5.1.4.2. *External Strategic Factors Analysis Summary* (EFAS) Matrice Calculation.

External Strategic Factors Analysis Summary (EFAS) is an analysis tool which serves the external condition of a business to determine the opportunity and threat factors for the strategy development of independent village.

Table 7. Opportunity Matrice

No.	Opportunity	Weight	Rating	Score
1	The increase of tourist interests towards existing tourism objects in North Toraja	0,12	4	0,48
2	Government policies in developing natural tourism sector	0,12	3,75	0,45
3	Increase of employment opportunity	0,12	3,8	0,45
4	Open tourism market share	0,11	3,5	0,38
5	The effort to realize tourism for North Toraja people has grown and developed.	0,13	3,85	0,50
	Total Opportunity	**0,60**		**2,27**

Table 8. Threat Matrice

No.	Threat	Weight	Rating	Score
1	Is still not supported with adequate regional developing funds as well as object maintenance is still lacking	0,10	2	0,2
2	Object competition and sharper tourism attractions to attract visitors	0,09	1,65	0,14
3	Investors' interest, both inside and outside the region, to develop a region as a tourism destination is still lacking	0,11	2	0,22
4	Coordination between sectors is still weak	0,10	1,75	0,17
	Total Threat	**0,40**		**0,74**
	External Factors Total (EFAS)	**1,00**		**3,01**

Based on EFAS matrices table, a total value of 3,01 is obtained. This shows that the strategy to develop tourism sector has a strong capability in utilizing existing opportunities and overcome threats. The main opportunity in developing tourism in North Toraja is the effort to realize tourism for North Toraja people has grown and developed, with the value of 0,50. This shows that the village apparatus and tourism manager could utilize existing trends to introduce potentials in their village towards people through the internet. As for the main threat is investors' interest, both inside and outside the region, to develop a region as a tourism destination is still lacking, with the value of 0,22. In this pandemic situation, visitor numbers are decreasing, as well as investors.

5.1.5. SWOT Analysis Result

SWOT Matrice gives an overview of the strength and weakness, as well as opportunity and threat factors existing in the strategy of independent village development in North Toraja District. SWOT matrices consists of strategy combinations of S-O (*Strength-Opportunities*), S-T (*Strength-Threats*), W-O (*Weakness-Opportunities*), dan W-T (*Weakness-Threats*). After obtaining a main strategy based on strength, weakness, opportunity, and threat, a strategy then could be formulated. This strategy formulation is done by SWOT matrices.

Table 9. SWOT Analysis

	Strength 1. Has various natural tourism object 2. Regional government support 3. General public support 4. The existence of events and cultural festival 5. Is classified as a green area and not polluted	**Weakness** 1. The lack of transportation access 2. The lack of facilities and infrastructure 3. Human resources are not discipline and qualified in managing tourism 4. Vagueness of rules about entrance, facility usage
Opportunity 1. The increase of tourist interests towards existing tourism objects in North Toraja 2. Government policies in developing natural tourism sector 3. Increase of employment opportunity 4. Open tourism market share 5. The effort to realize tourism for North Toraja people has grown and developed.	**S-O** 1. Improve and optimize village tourism potential so that it could attract more visitors 2. Maintaining good relationship between the government and the people to increase tourism 3. Expanding marketing by utilizing information technology development 4. Increasing people capacity and participation through facilitation, training, and guidance in planning, implementation, and monitoring tourism development	**W-O** 1. Improvement of tourism service product quality as a whole, especially in services like transportation and accommodation 2. Increase the quality of human resources to create an independent village 3. Fix the facilities and infrastructure to give people job opportunities 4. Tourism attraction has to be made in tourism packet, both object unitization or tour packet
Threat 1. Is still not supported with adequate regional developing funds as well as object maintenance is still lacking 2. Object competition and sharper tourism attractions to attract visitors 3. Investors' interest, both inside and outside the region, to develop a region as a tourism destination is still lacking 4. Coordination between sectors is still weak	**S-T** 1. Do an evaluation towards aiding funds from regional government to add more tourism locations 2. The improvement of people's knowledge through counseling of tourism chances 3. Implement rules so that the environment becomes comfortable and conducive 4. Do innovation in increasing investor's interest	**W-T** 1. Do a socialization of potential improvement towards village discussion that is attended by village apparatus and people 2. Increase and look for tourism objects that has a uniqueness by processing tourism object diversification so that one region is connected and cooperative with the other 3. Improve the synergy between apparatuses and people 4. Utilize resources for the prosperity of the people

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Tourism development strategy in North Toraja must lead to comprehensive target that has cohesiveness of programs as a whole. The strategies are expected to increase village and tourism potential, both from existing human and natural resources. One of the methods that could be used to form a strategy in developing tourism in North Toraja is by SWOT analysis. Instrument that was done is by questionnaire and interview with set respondents.

5.1.6. Strategy Forming through SWOT Analysis

Interview and observation result that has been done to village apparatus and people shows analysis results that is displayed in SWOT analysis, which consists of Strength, Weakness, Opportunity, and Threat. The strategies obtained for tourism development in North Toraja District are SO, WO, ST, and WT.

1. Strength-Opportunity (SO) strategies:
a. Improve and optimize village tourism potential so that it could attract more visitors
b. Maintaining good relationship between the government and the people to increase tourism
c. Expanding marketing by utilizing information technology development
d. Increasing people capacity and participation through facilitation, training, and guidance in planning, implementation, and monitoring tourism development
2. Weakness-Opportunity (WO) strategies:
a. Improvement of tourism service product quality as a whole, especially in services like transportation and accommodation
b. Increase the quality of human resources to create an independent village
c. Fix the facilities and infrastructure to give people job opportunities
d. Tourism attraction has to be made in tourism packet, both object unitization or tour packet
3. Strength-Threat (ST) strategies:
a. Do an evaluation towards aiding funds from regional government to add more tourism locations
b. The improvement of people's knowledge through counseling of tourism chances
c. Implement rules so that the environment becomes comfortable and conducive
d. Do innovation in increasing investor's interest
4. Weakness-Threat (WT) strategies:
a. Do a socialization of potential improvement towards village discussion that is attended by village apparatus and people
b. Increase and look for tourism objects that has a uniqueness by processing tourism object diversification so that one region is connected and cooperative with the other
c. Improve the synergy between apparatuses and people
d. Utilize resources for the prosperity of the people

IFAS and EFAS interaction results generated the strategy with the most value weight, that is the Strength-Opportunity (SO) strategy, which could also be interpreted as using existing strengths to utilize existing opportunities. This condition benefits tax manager agencies, that is the Local Revenue Agency (Bapenda) of North Toraja District, and government & privately owned tourism, who has bigger strengths than weaknesses. As for the external factors, opportunities generated are bigger than threats in optimizing restaurant taxes revenue. The optimizing strategy priority of restaurant taxes is showed in table 10.

Table 10. SWOT Analysis Priority

Priority	Strategy	Value Weight
I	Strength-Opportunity	4,48
II	Weakness-Opportunity	3,06
III	Strength-Threat	2,95
IV	Weakness-Threat	1,53

The correct strategies for the tourism sector development based on SO strategy are: 1) Improving and optimizing village tourism potential so that it could attract more visitors, 2) Maintaining good relationship between the government and the people to increase tourism, 3) Expanding marketing by utilizing information technology development, and 4) Improvement of tourism service product quality as a whole, especially in services like transportation and accommodation.

This research is in accordance with the research conducted by Febrianti Dwi Cahya Nurhadi, who did a research on Tourism Development Strategy by Regional Government Towards Locally Generated Revenue (Study towards Department of Youth, Sports, Culture and Tourism of Mojokerto District), in which it is found that there are 3 strategies done by Department of Youth, Sports, Culture and Tourism of Mojokerto District in developing tourism towards locally generated revenue, such as the development of tourism objects, tourism promotion, and tourism business guidance.

The strategy that was done for the development towards independent village based on weakness-opportunity (WO) strategy is to improve and optimize village tourism potential so that it could attract more visitors, maintaining good relationship between the government and the people to increase tourism, and expanding marketing by utilizing information technology development. This is in accordance to the research conducted by Deddy Prasetya Maha Rani (2014), with the title of Tourism Potential Development of Sumenep District, Madura, East Java. The result of this research is Lombang beach that is the government contributes towards the increase of PAD in Sumenep District, and regional autonomy is better.

The strategy that was done for the development towards independent village based on strength-threat (ST) strategy is Do an evaluation towards aiding funds from regional government to add more tourism locations, improving people's knowledge through counseling of tourism chances, implementing rules so that the environment becomes comfortable and conducive, and doing innovation in increasing investor's interest.

Weakness-Threat (WT) based strategy is to do a socialization of potential improvement towards village discussion that is attended by village apparatus and people, increase and look for tourism objects that has a uniqueness by processing tourism object diversification so that one region is connected and cooperative with the other, improve the synergy between apparatuses and people, and utilize resources for the prosperity of the people. To make a good tourism, an effective planning is needed so that development could go as planned with controllable resistances. And for that, effort from every party such as village apparatus, government, and people. Development will go well if the government could work together with the people, because people is the main target in development.

VI.   CONCLUSION AND SUGGESTION

6.1   Conclusion

Based on the research result above, it can be concluded that the strategy in tourism development effort in order to increase PAD of North Toraja District is as follows:

1.   The retribution contribution trend in tourism sector towards the increase of regional PAD of the district is increasing gradually, on 2015 is 2,4%, on 2016 is 3,1%, on 2017 is 3,4%, on 2018 is 8,3%, and on 2019 is 6,6%

2.   Mapping of the tourism sector and marketing network potential that could be managed to become the economic source of the village and people through tourism sector to increase locally generated revenue, where we know that North Toraja District has a lot of tourism potentials. By using the existing potentials, prosperity and visitors' interest to visit could increase. The strategy of improving human resources by doing direct guidance to accelerate the development in sociocultural aspect, the improvement of tourism manager and administrator capacity, training and guidance in planning, implementation and monitoring of tourism development. Tourism sector development strategy by using information technology system could be done by using internet-based technology could introduce the tourism potential to people so that it could attract investor's interest. Besides that, village governance could be done by using the information technology system, such as the management administration of each tourism objects, finance, and tourism services using computerized system.

6.2   Suggestions

1.   Village apparatus, local government and people are expected to implement the obtained strategy and do a periodical evaluation of how the real realization of the tourism sector development strategy that has been set.

2.   Improving human resources both in quality, by increasing the guidance intensity for department employee and tourism manager, and quantity, by adding more tourism manager by including more people, for the Youth, Sports, and Tourism Department, also to managers and businessmen in tourism sector.

3.   The next researcher is expected to cover broader areas in digging information to know new strategies in the effort of village development towards an independent village

4.   The need of new programs/policies from North Toraja District Government which specifically could eliminate poverty through tourism sector, such as aid in form of tools and startup capital to the people to work and to open businesses in tourism sector.

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