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## Implementation of Sustainable Tourism and Performance of Local Tourism Revenue in North Toraja Regency

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### **Abstract**

Tourism is now viewed as a strategic sector that acts as a primary driver of national economic growth. This role is no longer solely the responsibility of the Ministry of Tourism but has become a shared development agenda for all elements of the nation. This study aims to analyze the implementation of the Sustainable Tourism Policy in increasing Regional Origin Revenue in North Toraja Regency. The researcher used qualitative methods, with research data obtained from observations, interviews, documentation, and media reviews. Data validation was carried out through triangulation of sources, techniques, and time, and then analyzed using data reduction, data presentation, and conclusion drawing techniques. The results indicate that sustainable tourism in North Toraja Regency has been effective. The effectiveness of sustainable tourism policy is characterized by active cross-sectoral coordination, progressive participation of policymakers, and support from the community and tourism stakeholders. However, the implementation of this policy also faces challenges, including weak

transparency in retribution reporting and miscommunication between the local government and tourist attraction managers, which have resulted in a decline in Regional Original Revenue (PAD) in 2023-2024. Therefore, strengthening coordination, transparency, and communication between stakeholders is crucial to maintaining the sustainability and effectiveness of future policies.

**Keywords:** Effectiveness, Implementation, Sustainable Tourism, Local Original Income

## 1. Introduction

Indonesia is the largest archipelagic country in Southeast Asia, with a land area of 1,904,569 km<sup>2</sup> and a coastline of 54,716 km. This geographical diversity provides Indonesia with significant potential for developing attractive tourist destinations (Suryatmodjo et al., 2023). In response, the Indonesian government, through the Ministry of Tourism, has formulated strategic policies related to tourism sector management, which are then disseminated to each district to serve as guidelines for development, in accordance with each region's potential (Lagi et al., 2024).

The tourism sector is one of the sectors with significant potential for development in various countries, along with increasing international market interest in destinations that still maintain their natural beauty (Fadilla, 2024). This situation opens up significant opportunities for tourism development in Indonesia, the world's largest archipelagic country, rich in biodiversity, with a coastline of over 81,000 km and approximately 17,504 islands (Mentari, 2022). Of these, approximately 10,000 are small, many of which are uninhabited and unnamed (Khairani, 2025). This enormous potential can be utilized to develop tourism activities, both in the form of marine tourism and ecotourism, which use the natural wealth and diversity of the country's ecosystems (Fadhiil & Muchatar, 2024)

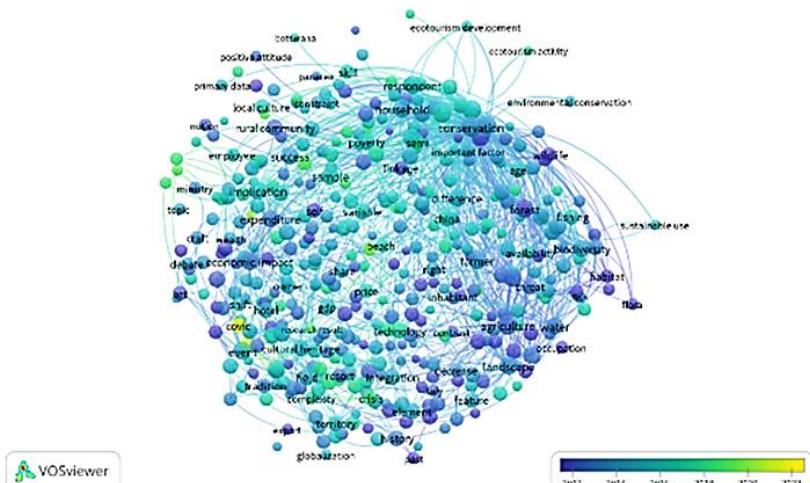
According to Law of the Republic of Indonesia No. 9 of 1990 concerning Tourism, Article 1 Paragraph (5), tourism is defined as everything related to tourism activities and the businesses that support this sector. With its extraordinary wealth of marine tourism and the diversity of coral reefs on the seabed, Indonesia has a strong appeal for tourists, making it a prime destination worthy of choice, thanks to its abundant natural potential (Musaddad et al., 2019)

Goeldner dan Ritchie (2006) as explained in (Murdiastuti et al., 2014) explain that tourism policy encompasses guidelines, rules, regulations, and targets for development and promotion. It also provides a strategic framework for decision-making, both individual and collective, that directly impacts long-term tourism development and day-to-day

operations at a destination. Meanwhile, (Edgell et al., 2008) argue that sound tourism planning will strengthen the position of tourism policy in the development process. The tourism planning model involves a vision and mission outlined in the form of goals, objectives, strategies, and tactics for developing the tourism sector. With effective policies and planning, the direction of a destination's tourism development will be more precise and more focused (Soleha, 2023).

The tourism sector contributes significantly to increasing Regional Original Revenue (PAD). Article 157 of Law No. 32 of 2004 regulates the sources of regional original revenue in detail, while Article 2, Paragraph (2) of Law No. 34 of 2000 regulates the types of taxes applicable at the district or city level. (Firdausy, 2017) states in his book that increasing PAD is a key element in achieving successful regional development, as PAD determines the capacity of local governments to carry out government functions, namely public service and development (Murdiastuti et al., 2014).

In an effort to achieve regional independence, regional governments need to optimize Regional Original Revenue (PAD) by exploring potential new revenue sources while maximizing existing ones. Of the various alternative revenue sources that can be collected by regions, the Law on Regional Government and the financial balance between the central and regional governments have designated regional taxes and levies as one of the primary sources of revenue that can be developed according to the conditions and potential of each region (Mentari, 2022).



**Figure 1.** Overlay Visualization in the Study of Tourism Policy Implementation

Source: Author-based process using VOSviewer

Figure 1 above illustrates that the main focus of research remains on sustainable tourism/destination development, while keywords related to regional revenue, such as local tax, retribution, governance, and implementation, are few and scattered, indicating a weak correlation. This means that there is a research gap in linking policy pathways, implementation, and governance (visitor reporting, pricing, retribution/tax collection, compliance) with the performance of Local Own-Source Revenue from the tourism sector, especially in the context of North Toraja, which involves many tourist attractions on customary land.

Tourism has long been recognized as a strategic sector in the Indonesian economy, playing a vital role in job creation and contributing to the growth of Regional Gross Domestic Product (GDP). North Toraja Regency, with its rich cultural and natural resources, holds significant potential for tourism development. As a Tourist Destination (DTW) in Indonesia, particularly in South Sulawesi, North Toraja is known for its diverse natural and cultural heritage. Supporting factors, including natural resources, geography, topography, socio-cultural features, climate, and fauna, contribute to the region's appeal (Itamar & Hugo, 2016). North Toraja's natural beauty offers unique views not found in other areas. Tourism in North Toraja is divided into four types of tourist attractions: historical, natural, arts and culture, and agro-tourism (Setiawan, 2015).

Tourism in North Toraja plays a significant role in maintaining the region's economic stability and making it one of the leading tourist destinations in South Sulawesi. In fact, Toraja is the second most visited tourist destination after Bali. Toraja's uniqueness as a tourist destination is evident in its cultural aspects, which offer an enduring appeal, particularly through the Aluk Todolo religious life. Among the highly respected and preserved traditions in Toraja are the death ceremony (Rambu Solo), the happiness ceremony (Rambu Tuka'), the Tongkonan ceremony (Mangrara Banua), and Ma' Nene. Beyond its rich culture, Toraja is also known for its enchanting natural scenery, surrounded by mountains and winding roads, as can be found in North Toraja at tourist attractions such as Ke'te Kesu, Buntu Pune', Londa, Lolai, Ne'gandeng, and Bori' Kalimbuang. All of these are powerful attractions that attract both domestic and international tourists to visit Toraja. In this regard, the North Toraja Regional Government has developed a policy outlined in North Toraja Regency Regulation Number 7 of 2016 concerning Tourism Management. This regulation serves as the legal basis for tourism management in North Toraja Regency. Its primary objective is to mobilize all tourism potential in the region so that it develops in a targeted, optimal, and functional

manner, in harmony with the community's religious and cultural values . This regulation outlines that tourism management encompasses various aspects, including tourism destination development, local community empowerment, and the sustainable management of natural and cultural resources. Thus, it is hoped that the tourism sector can make a significant contribution to improving the regional economy and the well-being of the local community (Al Farizi et al., 2024).

Furthermore, in response to this enormous tourism potential, the North Toraja Regency Government has taken a strategic step by issuing Regional Regulation Number 12 of 2017 concerning the Preservation and Management of Cultural Heritage. This regulation serves as the legal basis for protecting and managing local culture, preserving the authenticity of Toraja culture from outside influences. This regulation emphasizes the importance of maintaining and managing historical sites of high cultural value, which also serve as tourist attractions. This is relevant to research by (Sari & Wirama, 2018) which revealed that preserving cultural heritage is considered to increase public awareness of its importance and enhance tourist interest, ultimately leading to an increase in Regional Gross Product (GDP).

This is reinforced by the issuance of Regional Regulation Number 11 of 2015 concerning the North Toraja Regency Tourism Development Master Plan for 2015-2030, which aims to direct and develop the tourism sector in North Toraja Regency in a structured and sustainable manner, from 2015 to 2030. This regulation outlines a comprehensive master plan that encompasses various key aspects of tourism development, including enhancing the quality of tourist destinations, developing tourism infrastructure, and empowering local communities (Purba et al., 2024).

With this regulation, North Toraja Regency can maximize its tourism potential, increase regional income, create jobs, and strengthen its position as a leading tourist destination in Indonesia.

Data related to Regional Original Income from the Tourism sector and the number of tourist visits from 2020 to 2024 are as follows:

**Table 1.** Tourism Sector Original Revenue Data Table and Number of Tourist Visits

Year	Regional (PAD)	Original Revenue	Tourism Sector Number of Tourist Visits	
	Target	Realization	Domestic	International
2020	3.076.000.000	1.655.400.000	109.269	730
2021	2.150.000.000	2.646.115.000	124.052	179

Year	Regional Original Revenue (PAD)		Tourism Sector Number of Tourist Visits	
	Target	Realization	Domestic	International
2022	3.650.000.000	2.908.915.000	257.819	6495
2023	3.000.000.000	2.019.595.000	264.825	9728
2024	2.015.771.122	1.463.975.000	327.073	16.084

*Data source:* North Toraja Regency Culture and Tourism Office, 2024

The figure above shows that the tourism sector's original revenue from the tourism sector increased from 2020 to 2022, both above the target and actual figures. Subsequently, in 2023 and 2024, there was a significant decrease from both the target and actual figures. Furthermore, tourist visits, both domestic and international, have increased annually.

Although the tourism sector in North Toraja has the potential to contribute significantly to Original Revenue (PAD), its realization is still not optimal. While tourism revenue should have a positive impact on PAD, its contribution remains fluctuating and has not reached the set target (Edgell et al., 2008). Several obstacles encountered include limited funding, inadequate facilities and infrastructure, and a lack of effort to improve human resources in the tourism sector (Zulfahmi et al., 2025). Furthermore, limited accessibility, low public participation and appreciation for tourism development also impact the sector's performance. This has affected local revenue from the tourism sector, which tends to decline, except during specific periods, such as the holiday season, when traditional events are held (Rahma, 2020).

Based on available data, North Toraja is one of Indonesia's cultural heritages that must continue to be developed and preserved; local governments and tourism agencies play an important role in effective destination management and creative-innovative cultural promotion, so that North Toraja's culture is widely known both domestically and internationally while remaining sustainable in the future. The research gap lies in the lack of studies linking implementation mechanisms (cross-actor coordination, implementing capacity, and visitor reporting governance—levies/taxes) with the performance of Local Own-Source Revenue from the tourism sector at the regency level, especially in the context of customary land and Memoranda of Understanding arrangements. This study aims to assess the implementation of sustainable tourism policies in the North Toraja District and their relationship with the performance of Local Own-Source Revenue from the tourism sector.

Although tourism has long been positioned as a strategic sector in increasing Local Own-Source Revenue, the reality at the regional level shows that high potential and the number of tourist visits do not automatically correlate with the optimization of regional revenue. Previous studies have primarily emphasized aspects of destination development and tourism sustainability, while those that specifically link the implementation of tourism policies to regional fiscal performance remain relatively limited. In fact, the effectiveness of policies is largely determined by how they are implemented, coordinated, and translated into revenue management practices at the local level.

The urgency of this research is further reinforced by empirical conditions in regions such as North Toraja Regency, which boasts a wealth of cultural and natural tourism resources but faces complex challenges in implementing tourism policy. The involvement of many actors, the dominance of customary land-based management, and the lack of integration of reporting mechanisms, retribution determination, and revenue supervision have the potential to cause local revenue leakage even though tourism activities continue to increase. This condition shows a gap between tourism policy objectives and the resulting regional fiscal achievements.

Therefore, this research is important to thoroughly examine how sustainable tourism policy implementation is carried out at the regional level, particularly through the dimensions of organizational behavior, policy implementer behavior, and target group responses. Using Winter's (1986) policy implementation framework, this study not only seeks to explain the success or failure of policies normatively, but also to trace the implementation mechanisms that affect the performance of Local Own-Source Revenue from the tourism sector.

## 2. Method

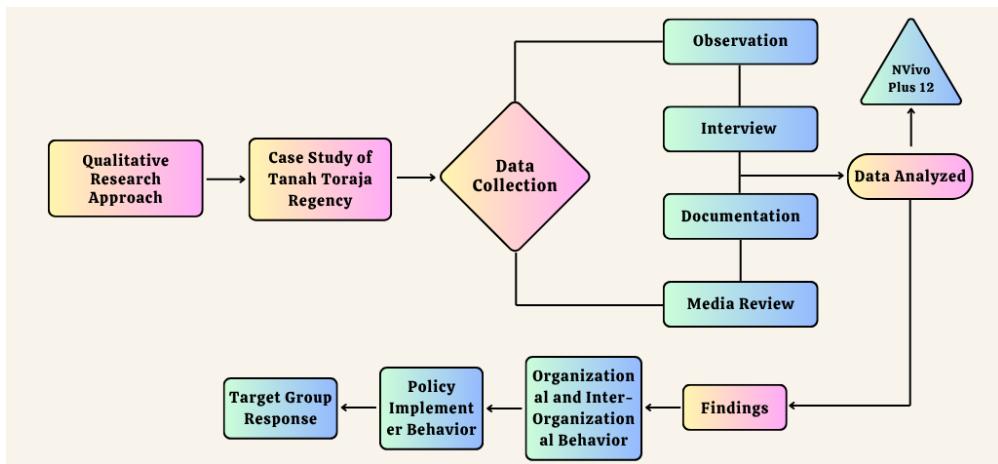
This study uses a qualitative research approach, as suggested by (Sugiyono, 2018), to provide a factual explanation of the effectiveness of the implementation of Sustainable Tourism Policies in efforts to increase Regional Original Income in North Toraja Regency. Qualitative research is suitable for this study because it allows for detailed explanations of data expressed in words and sentences, capturing the nuances of tourism policy implementation in the region.

A case study research design was adopted to focus on a specific case: North Toraja Regency. This approach allows for an in-depth examination of problems and potential solutions, going beyond mere data collection to incorporate analysis and interpretation. The reason researchers use this

type of research is that it is based on a real-world problem, necessitating a case study.

The uniqueness of this study lies in the multi-layered interview strategy applied to obtain comprehensive and credible data. The researcher employed a triangulation approach to informant roles, combining in-depth interviews, confirmatory interviews, and reflective interviews. In-depth interviews were conducted with key informants, including the Head of the Culture and Tourism Office, the Head of the Destination and Tourism Industry Division, and the Tourism Adyatama of North Toraja Regency, to explore their strategic understanding and technical policies for implementing sustainable tourism policy. Confirmatory interviews were conducted with tourism destination managers, tourism businesses, and village government officials to verify consistency between policies and field practices. Meanwhile, reflective interviews were conducted with local communities and tourists, as policy beneficiaries, to identify their perceptions, satisfaction, and level of participation in the implementation of sustainable tourism policies. Each informant group played a complementary role: the local government served as the strategic decision-maker and formulator; destination managers and businesses implemented the policies at the operational level; and the community and tourists directly experienced the policy's impact. The integration of interviews with these various actors is a unique feature of this study, providing a comprehensive and in-depth picture of the interrelationships between policy aspects, field implementation, and their impact on increasing Regional Original Income (PAD). The interview results were then analyzed using the NVivo Plus 12 application to map themes, relationships between concepts, and narrative tendencies emerging from the qualitative data.

Data collection was conducted through observations, interviews, documentation, and media reviews. The data obtained was then analyzed to generate interesting results and discussions. In Figure 2, the author presents the criteria and filters used in data collection and the analysis techniques applied.



**Figure 2.** Research Flow

Source: Processed by Author

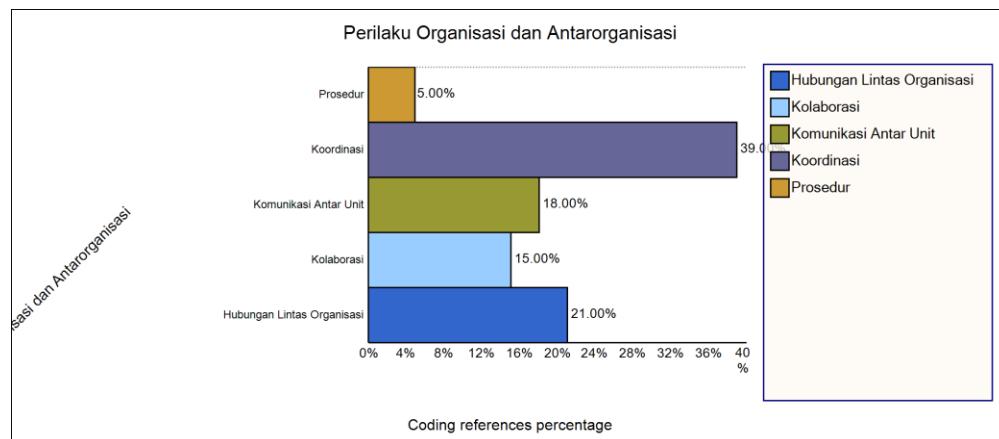
### 3. Result

This section presents the results of research on the implementation of sustainable tourism and its relationship with the performance of tourism-related Local Own-Source Revenue in North Toraja Regency. The implementation of sustainable tourism in this context involves how local governments, policy implementers, and target groups apply sustainability principles, encompassing environmental conservation, socio-cultural empowerment, and the strengthening of economic benefits for the community. Referring to Winter's (1986) framework, policy implementation is analyzed through three main dimensions: organizational and interorganizational behavior, implementer behavior, and target group response. These three dimensions are key to understanding the extent to which coordination, communication, implementer commitment, and community participation contribute to the success of tourism policies.

#### 3.1. Organizational and Inter-Organizational Behavior

Organizational and interorganizational behavior is a fundamental aspect in measuring the effectiveness of sustainable tourism implementation in North Toraja Regency. In this dimension, the focus is on how regional apparatus, technical work units, and tourism stakeholders—including the tourism office, sub-district government, destination managers, local communities, and business actors—interact, coordinate, and share roles in implementing tourism development programs. Inter-organizational interactions encompass not only formal

coordination through meetings, forums, or cross-sector discussions, but also informal collaboration that occurs in problem-solving, work agenda preparation, and the division of responsibilities related to tourism destination management. The effectiveness of this organizational behavior has a direct impact on how sustainable tourism policies are translated into practice, because good policies will not have a significant effect if the working mechanisms between units do not run harmoniously and in an integrated manner. In the context of North Toraja, adaptive and responsive organizational behavior capable of building cross-sector partnerships is an important prerequisite for achieving tourism development that is not only economically beneficial but also preserves the cultural and environmental sustainability that defines the region's identity.



**Figure 3.** Organizational and Interorganizational Behavior in the Implementation of Sustainable Tourism in North Toraja Regency

*Source: Author's data processing using NVivo 12 Plus*

Figure 3 above illustrates that there are five primary aspects, namely coordination, collaboration, procedures, inter-unit communication, and cross-organizational relationships, that influence the implementation of sustainable tourism policies. Each element makes a distinct contribution to ensuring that policies can be implemented effectively by all stakeholders. Coordination, with a percentage of 39%, shows that the success of tourism development is highly dependent on the ability of local governments to synchronize inter-agency work, both at the strategic and operational levels. In the context of North Toraja, which has culture- and nature-based tourism, strong coordination is needed to unite cross-sectoral programs such as transportation, spatial planning, the environment, MSMEs, and indigenous communities. The dominance of this aspect suggests that

formal meetings, inter-agency forums, and informal communication have become the primary means of ensuring the smooth implementation of policies. Without intensive and focused coordination, destination development has the potential to be hampered by program duplication, overlapping authorities, and slow responses to issues in the field.

Furthermore, the aspect of cross-organizational relations, with a score of 21%, indicates that collaboration between the tourism office and other institutions, including both internal government agencies and external entities such as business actors, traditional leaders, and destination management communities, has been established quite strongly but still needs to be strengthened. This figure indicates that, although relationships between actors have been established through coordination forums, regular meetings, and program cooperation, several obstacles remain in the integration of authority, data sharing, and joint decision-making. In North Toraja Regency, cross-organizational relationships are a crucial factor, given the complexity of destination management, which is largely situated on customary land and managed by indigenous peoples. Differences in perception, differing objectives, or a lack of transparency mechanisms are often major challenges. Therefore, although cross-organizational relationships contribute significantly, their value is still below that of coordination because the process of alignment between actors is not yet fully optimized. This percentage confirms that the success of tourism policy requires not only formal coordination but also trust, understanding, and long-term partnerships between organizations.

Then, the aspect of communication between units, with a score of 18%, indicates that the flow of information between agencies, regional apparatus, and destination managers is running quite well, but is not yet fully optimal in supporting the implementation of sustainable tourism policies. This percentage indicates that, although formal communication channels, including reports, assignment letters, technical meetings, and the use of internal applications, have been implemented, there are still obstacles to the speed of information delivery, message consistency, and alignment of perceptions between work units. These obstacles often arise when there are sudden policy changes, differences in operational standards, or a lack of feedback mechanisms from field implementers. In North Toraja tourism, which is sensitive to field dynamics—such as spikes in tourist visits, environmental issues, and cultural agendas—delayed or unsynchronized communication can affect service quality, destination readiness, and responses to tourist issues. Therefore, this 18% percentage indicates that although communication between units is already part of bureaucratic routine, strengthening technology-based communication

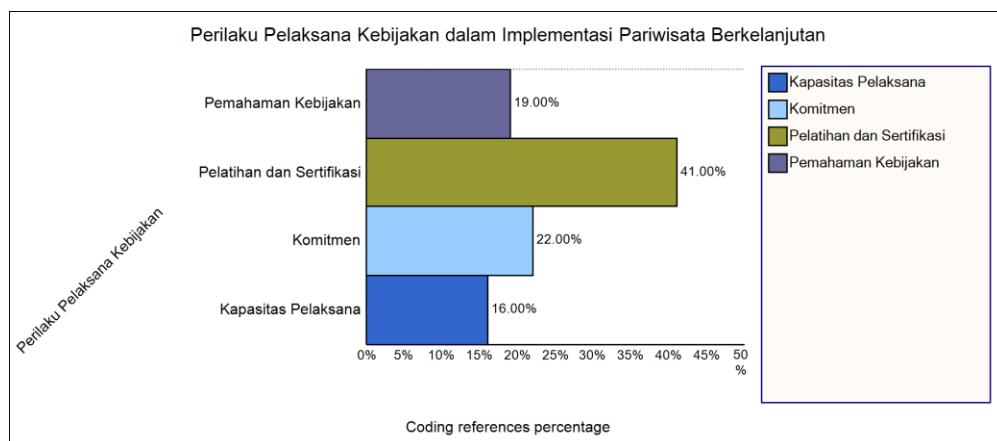
systems, improving cross-level coordination, and providing space for two-way communication are important requirements for enhancing the effectiveness of policy implementation.

Furthermore, the aspect of collaboration, with a percentage of 14%, indicates that cooperation between agencies and between the government and the community is already underway. Still, it has not yet become a major force in implementing sustainable tourism. This value indicates that collaboration remains sectoral in nature and tends to be carried out only in specific programs, rather than within an integrated, long-term framework. In North Toraja, cooperation with indigenous communities, religious institutions, MSME actors, and tourism industry players is very important, considering that tourism in this region is culture-based and requires the active participation of the local community. However, the low level of collaboration indicates obstacles in the form of limited resources, a lack of long-term partnership platforms, or inadequate incentive mechanisms for non-governmental parties to engage sustainably. As a result, many collaborative opportunities, such as the development of tourist villages, strengthening the creative economy, or managing cultural events, have not been fully utilized. These findings indicate that increased collaboration is a crucial factor in maintaining the foundations of inclusive and sustainable tourism development. Finally, the procedural aspect, which accounts for 8% of the presentation, is the aspect with the lowest contribution to the implementation of sustainable tourism policies. This low percentage indicates that standard operating procedures (SOPs) and technical regulations are not yet the main reference in implementing tourism programs. In many cases, field implementers still rely on direct instructions, previous experience, or organizational habits rather than following documented standard procedures. This can lead to inconsistencies in service, irregularities in destination management, and inaccuracies in program implementation. In North Toraja, strengthening technical regulations, such as SOPs for cultural event management, tourist service standards, and environmental mitigation procedures, is crucial given the complexity of tourism activities involving multiple stakeholders. This highlights the need for more structured SOP updates, socialization, and implementation, as well as consistent supervision, to ensure policy implementation is more uniform and accountable.

### *3.2. Policy Implementer Behavior*

The behavior of policy implementers focuses on actors who implement policies in the field, such as local government officials and tourism destination managers. Policy implementers who possess a thorough understanding of the objectives and mechanisms underlying

sustainable tourism policies are essential to the successful implementation of these policies. Policy implementer behavior focuses on actors who implement policies in the field, such as local government officials and tourism destination managers. Policy implementers who possess a thorough understanding of the objectives and mechanisms underlying sustainable tourism policies are essential to the successful implementation of these policies. Key indicators in this regard include the level of knowledge of policy implementers regarding the principles of sustainable tourism, as well as the availability and effectiveness of resources that support policy implementation, such as training, budget, and workforce. In addition, consistency in policy implementation and response to challenges in the field is also an important indicator to ensure that policies run in accordance with the set objectives, namely to increase local revenue through the tourism sector.



**Figure 4.** Policy Implementers' Behavior in Sustainable Tourism Implementation and Its Impact on Tourism PAD Performance

*Source: Author's data processing using NVivo 12 Plus*

Figure 4 illustrates that the behavior of policy implementers is influenced by four primary components: implementer capacity, commitment, training and certification, and understanding of the policy. This analysis shows variations in the contributions of policy implementers in supporting the implementation of sustainable tourism and increasing Local Own-Source Revenue (PAD) in North Toraja Regency. Training and certification account for the highest percentage, namely 41%, indicating that improving the technical and professional capacity of implementers is the most urgent need in the implementation of sustainable tourism. This percentage shows that training, whether in the form of

enhancing destination management competencies, improving tourism services, mitigating risks, or implementing sustainability standards, is not yet evenly distributed and still requires structured reinforcement. Certification is also an important indicator, as formal competency legitimacy assures that implementers have met professionally recognized standards for service and management. When training and certification programs are implemented consistently, the quality of policy implementers' work improves, thereby supporting the achievement of sustainability goals. In addition, the high proportion in this component indicates that the technical understanding and professionalism of the implementing agencies greatly influence the success of policy implementation. Without adequate training, various policy instruments tend to be difficult to implement, especially since the tourism sector requires specialized skills that continue to evolve in line with market demands and sustainability principles. Training and certification are essential foundations for ensuring that all implementers can work according to procedures, understand environmental management standards, and adapt to the dynamic needs of tourists and local communities.

Next, the aspect of implementer capacity, with a percentage of 25%, shows that a quarter of all policy implementer behavior factors are influenced by the technical, administrative, and operational capabilities of implementers in the field. This percentage illustrates that capacity has developed sufficiently, but is not yet evenly distributed across all destinations. Some implementers already possess strong skills in destination management, tourism services, information delivery, and standard administrative reporting. They can operate ticketing systems, compile visitor reports, and apply sustainability concepts in management practices. However, others still have limitations in understanding SOPs, performing accountable financial recording, implementing minimum service standards, or using environmental conservation principles. This uneven capacity leads to differences in service quality and the effectiveness of policy implementation between destinations, resulting in some destinations developing rapidly while others experience stagnation. This condition underscores the importance of equitable technical training, regular mentoring, and the provision of more comprehensive operational guidelines, enabling all operators to work to the same standards and support the sustainability of the tourism sector more consistently.

Then, the commitment of implementers was recorded at 18%, indicating that although commitment has been formed, the level of seriousness and consistency of implementers in carrying out policies still

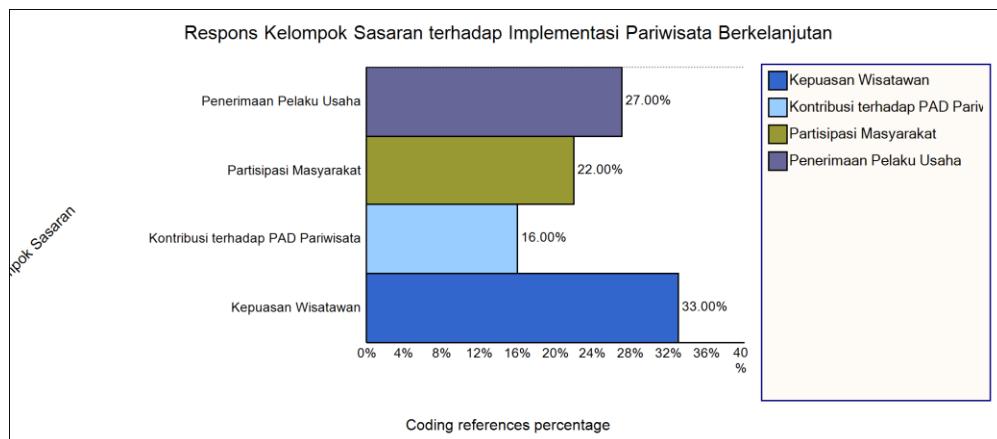
varies. Some implementers demonstrated a strong commitment through compliance with SOPs, active participation in government programs, and efforts to preserve destinations, such as ensuring the cleanliness of tourist areas, providing educational information to tourists, and maintaining daily operational order. They also appeared to be more proactive in participating in training, making small innovations at tourist sites, and building positive communication with the surrounding community. However, in some destinations, commitment remains weak due to limited human resources, disproportionate workloads for the number of officers, a lack of incentives or rewards, and irregular evaluations and supervision by relevant agencies. The 18% percentage indicates that commitment is not yet a dominant factor, but it still plays an important role as the foundation for sustainable policy implementation. Without a strong commitment, implementers tend to work only administratively, carrying out tasks as a matter of routine, without the drive to improve service quality, innovate, or consistently maintain sustainability standards. Additionally, weak commitment at several points has resulted in suboptimal service to tourists and has the potential to damage the destination's image. Therefore, an incentive system, periodic monitoring, and internal motivation mechanisms are necessary to strengthen the commitment of implementers, ensuring the more effective and comprehensive implementation of sustainable tourism policies.

Finally, the aspect of policy understanding, with a score of 16%, explains that implementers' knowledge of the content, objectives, and direction of sustainable tourism policies still needs to be systematically strengthened. Some implementers only know the outline of the policy, such as the obligation to maintain the cleanliness of the destination or improve services, but have not mastered the technical details that are at the core of the policy, such as the principles of environmental sustainability, visitor flow management, accountable retribution reporting mechanisms, cultural interpretation standards, and procedures for mitigating the impact of tourism on local communities. This lack of technical understanding often leads to inaccuracies in implementation in the field, the emergence of inconsistent practices between destinations, and the weak ability of implementers to provide accurate education to tourists. In some cases, a low level of policy understanding also hinders regulation-based innovation, as implementers lack a strong foundation for developing programs or services that align with sustainability principles. This underscores the need for more effective socialization strategies, the development of clear and understandable technical guidelines, and the

strengthening of cross-unit communication so that implementers understand policies not only administratively, but also substantively.

### 3.3. Target Group Response

The response of target groups, including local communities, tourism industry stakeholders, and tourists, has a significant impact on the success of sustainable tourism policies. These target groups must be able to accept and support the policies so that their implementation can be successful and bring tangible benefits. Indicators include the level of acceptance of sustainable tourism policies by local communities, whether they perceive themselves as benefiting from them, and their willingness to participate in sustainable tourism management. In addition, changes in the behavior of tourism industry players, such as tourist attraction managers who apply sustainability principles, are also important indicators. Equally important is the response of tourists to the policy, particularly in relation to enhancing the quality of the tourist experience and the sustainability of the destination, which indicates whether the policy can attract more tourists and have a positive economic impact on the region.



**Figure 5.** Target Group Response to Sustainable Tourism Implementation and Its Impact on Tourism PAD Performance

*Source: Author's data processing using NVivo 12 Plus*

Figure 5 illustrates the distribution of responses from the target groups, comprising tourists, local communities, and tourism businesses. The data shows that tourist satisfaction ranks highest at 33%, confirming that sustainable tourism policies in North Toraja Regency have led to a tangible improvement in the quality of the tourist experience. The high level of tourist satisfaction indicates that the facilities, services, cultural narratives, and overall comfort of the destination are considered adequate

and continually improving. This has a direct impact on the destination's reputation, increases the chances of repeat visits, and strengthens word-of-mouth promotion, which has the potential to increase visitor numbers and ultimately have a positive impact on regional income. Furthermore, the benefits of the policy are recorded at 32%, indicating that the local community and tourism stakeholders have felt the real benefits of policy implementation, both in the form of increased economic activity, new business opportunities, and capacity building. This percentage confirms that sustainable tourism policies do not only focus on improving the number of tourists but also provide socio-economic impacts that can be felt directly by the target groups. These benefits include increased employment opportunities, the growth of small businesses rooted in local culture, and enhanced community capacity to manage tourism potential professionally.

Furthermore, the 27% support for the policy indicates that the target group generally accepts and strongly approves of the direction and objectives of sustainable tourism policy. This support is a crucial indicator of the policy's legitimacy at the grassroots level, which determines the extent to which implementation can proceed without social resistance. This percentage indicates that the local community, business actors, and tourists recognize the relevance of the policy to the destination's needs, encompassing cultural preservation, tourist comfort, and increased economic opportunities. In North Toraja, this high level of support is also closely tied to the community's character, which is deeply rooted in local culture and wisdom. Policies that emphasize cultural preservation—such as traditional tourism management, revitalization of tongkonan, development of cultural narratives, and protection of ancestral sites—are considered to be in line with community values and therefore receive fairly positive acceptance. Tourism businesses also provide support because they see the tangible impact of increased visitor numbers and the development of innovative attractions, such as photo spots, cultural tour packages, and local festivals, which have a direct effect on their income. In addition, tourists also provided support because they felt that there was an improvement in service quality, destination cleanliness, and a more informative and organized travel experience than before. This support contributed to an increase in repeat visits, which ultimately strengthened the stability of regional income from the tourism sector. Finally, the policy acceptance aspect, with a percentage of 8%, indicates that although sustainable tourism policies have been generally accepted by the majority of target groups, a small number of parties still do not fully understand or agree with their implementation. In North Toraja Regency, this low level of acceptance can be attributed to socio-cultural conditions and destination

management patterns that are largely under the authority of indigenous peoples, family institutions, or foundations. In some destinations, local managers still consider that government policies are not fully aligned with customary governance, particularly in terms of economic benefit sharing, entrance fee regulations, or administrative requirements such as visitor reporting and retribution payments. These differences in interests mean that some groups do not yet perceive the policy as providing direct benefits for them, so acceptance of the policy remains limited.



**Figure 6.** Most Discussed Topics Related to Sustainable Tourism Implementation and Local Tourism Revenue Performance in North Toraja Regency

Source: Author's data processing using NVivo 12 Plus

Based on Figure 6 above, the word cloud analysis reveals the most frequently occurring words in the interviews, limited to 50 words. In the narrative, the words "tourism" and "policy" appear most frequently and are most often discussed in the topics of Sustainable Tourism Implementation and Local Tourism Revenue Performance in North Toraja Regency. The dominance of these two words reflects the informants' concern about how local government policies are implemented, their effectiveness, and how the development of the tourism sector can have an economic impact on the region. In addition to these two words, several other words, such as "tourism, region, income, management, culture, and destination," appear

in fairly large sizes, indicating that these themes are widely discussed and hold an important position in the informants' narratives. The emergence of the term "tourism" underscores the focus of the discussion on destination quality, services, and the tourist experience. The emergence of the words' region' and "revenue" indicates that the issue of tourism's contribution to PAD is a concern for informants, especially regarding how policy implementation can increase local government revenue through levies, entrance tickets, and other economic activities. In North Toraja, the emergence of terms such as culture, tourist attractions, and development indicates that informants strongly emphasize the importance of preserving local culture as the primary attraction and pillar of destination sustainability. North Toraja, renowned for its rich culture, traditional burial sites, tongkonan, and traditional rituals, exhibits strong characteristics of culture-based tourism, resulting in the consistent emergence of issues related to the preservation and development of tourism objects based on local wisdom, as noted in interviews.

#### **4. Discussion**

An evaluation of the effectiveness of sustainable tourism policy implementation in North Toraja Regency reveals that existing policies have provided clear direction for tourism sector development; however, their impact on increasing local revenue (PAD) has not been optimal. Using Winter's (1986) policy implementation framework, this evaluation examines three main components: organizational and interorganizational behavior, policy implementer behavior, and the response of target groups, and relates them to the dynamics of tourism sector PAD performance from 2020 to 2024. In terms of organizational and interorganizational behavior, cross-sector coordination remains a key strength in implementing sustainable tourism policies. NVivo data (Figure 2) indicate that coordination accounts for 39%, suggesting that local governments have made efforts to maintain policy direction through formal instruments, such as coordination meetings and cross-agency forums. This finding aligns with the view (Widari, 2020) that effective tourism policy relies on cross-organizational collaboration and the integration of planning among stakeholders. However, cross-organizational relationships, which account for only 21%, suggest that strategic partnerships among the government, indigenous peoples, and tourism industry players are not yet optimal. In fact, many destinations in North Toraja are located on customary land that requires a joint governance scheme based on trust and transparency (Evitasari et al., 2024). From an effectiveness perspective, this weak inter-organizational integration helps explain the decline in PAD in 2023–2024,

despite the continued increase in tourist visits. The lack of synchronization in visitor reporting data, inconsistent retribution mechanisms between destinations, and weak operational procedures (8%) create a "policy implementation gap" in which policies are not effectively implemented. Still, their economic output is not accurately monitored. This aligns with the findings of (Mustari & Sari, 2022), which state that PAD is significantly influenced by the quality of governance and compliance with reporting systems.

In terms of implementer behavior, the effectiveness of policy implementation is highly dependent on the capacity of officials and destination managers to implement service and tourism management standards. Implementers who understand the value of sustainability tend to provide better services and increase tourist appeal. However, this study found variations in implementer quality between destinations, especially between destinations managed by the government and those managed by indigenous communities. Implementers in the field often face limitations in facilities, a lack of operational budgets, and uneven training in tourism competencies, which affects destination performance. This condition aligns with the opinion (Hernawan & Pratidina, 2015) that the implementation of tourism policies requires competent implementers to maintain the quality standards of destination services. Meanwhile, the response of the target group, comprising visitors, business actors, and the local community, indicates a positive trend towards sustainable tourism development. The high number of tourist visits from 2020 to 2024, both domestic and foreign tourists, indicates a positive perception of North Toraja's appeal. However, this increase in visits is not proportional to the increase in local revenue. This reveals revenue leakage due to several factors, including inconsistent destination revenue reporting, inadequate retribution supervision, and the tug-of-war between the government and customary land managers over authority (Mustari & Sari, 2022).

Given this relationship, the implementation of sustainable tourism policies in North Toraja has been successful in preserving cultural sustainability, attracting tourists, and enhancing the region's image as a leading destination. However, the effectiveness of this policy in increasing Local Own-Source Revenue (PAD) has not been optimal. In terms of the program, the policy operates efficiently; however, in terms of economic outcomes, the results are not yet optimal. This phenomenon aligns with Winter's (1986) assertion that the success of policy implementation is highly dependent on the interaction of actors, organizational conditions, community responses, and the institutional environment that influences the policy's course. Based on the evaluation, increasing tourism revenue

requires several strategic steps, including strengthening data integration and destination reporting, especially in customary lands, harmonizing technical regulations and SOPs for tourism management so that all managers follow the same tariff and reporting mechanisms, enhancing the capacity of implementing human resources through training in hospitality, tourism management, and sustainability-based governance, and optimizing long-term collaboration between local governments, customary institutions, MSMEs, and tourism industry players to ensure a clearer division of roles and retribution. If these four aspects are strengthened, sustainable tourism policies will not only result in cultural preservation and increased visits but also contribute to stable and significant local revenue for regional development.

## 5. Conclusion

Based on the research results, the implementation of sustainable tourism policies in North Toraja Regency has shown significant progress in encouraging increased domestic and international tourist visits, preserving local cultural heritage, and fostering active community participation in tourism sector development. However, despite these positive achievements, the effectiveness of these policies in contributing to increased Regional Original Income (ROI) remains suboptimal and faces several complex challenges. PAD realization from the tourism sector actually declined in the 2023–2024 period, ironic considering the continued increase in tourist visit numbers.

The root of this ineffectiveness stems from several crucial factors. At the institutional level, coordination and collaboration among stakeholders, including local governments, relevant technical officials, tourist attraction managers, and traditional leaders, remain weak and lacking synergy. Weaknesses in governance, particularly the low transparency of some tourist destination managers in reporting visit numbers and fees, contribute to potential leakage of regional revenue. Furthermore, structural challenges, such as the ownership status of tourist land located on customary land (tongkonan), often complicate decision-making and policy harmonization. On the other hand, the human resource capacity, both within government officials and tourism businesses, still needs to be improved to adopt and implement sustainable tourism principles fully.

Therefore, to ensure that sustainable tourism policies are successful not only in building a tourist image and attractiveness but also in generating tangible economic impacts for the region, future strategic efforts are essential. Strengthening the cross-sectoral coordination framework

through structured and ongoing communication forums is necessary. Implementing a transparent digital reporting and monitoring system can be a solution to mitigate potential revenue leakage. In parallel, community empowerment programs and capacity building for sustainable tourism, accompanied by a clear incentive system, must be continuously implemented to foster a sense of ownership and collective commitment among all stakeholders. Thus, it is hoped that future tourism development in North Toraja will not only be environmentally and culturally conscious but also economically inclusive, therefore becoming a reliable and sustainable driver of regional revenue (PAD) growth.

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