

Tourism Contribution in Increasing Local Original Income

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Abstract

This study aims to determine the contribution of tourism in increasing Regional Original Income in North Aceh Regency and Lhokseumawe City. The method used is sociological-judicial with a qualitative approach and using primary and secondary data. The subjects in this study were the head of the BPKD office, the Youth, Sports and Tourism Office, CO waterboom Blang Mangat - Lhokseumawe, and cottages in marine tourism areas (beachside). Law Number 10 of 2009 concerning Tourism, that tourism is a variety of tourism activities and is supported by various facilities and services provided by the community, entrepreneurs, government and local government. And Tourism plays an important role in supporting economic growth, increasing Gross Domestic Product, and making a significant contribution to the country's foreign exchange earnings. However, in reality, it has not run optimally. The results of the study found that first, there is no qanun that regulates the collection from tourist attractions. Second, there are no playgrounds for children. Third, inhibiting factors in its implementation. Regional income from tourist attractions so far has only come from parking levies. Therefore, it is necessary to develop tourism using appropriate strategies, such as tourism promotion, accessibility, tourism areas, marine tourism, tourism products, human resources, transportation and the National Tourism Awareness Campaign.

Keywords: *Tourism Contribution, Local Revenue, Income, BPKD.*

Introduction

Tourism is a complex, multidisciplinary, multidimensional and multisectoral activity involving government, stakeholders and the community. Tourism is one of the industrial sectors that is growing very rapidly and is a supporting sector for the world economy globally. Indonesia is known as a country rich in natural resources, if managed properly it will generate huge profits for the country. One form of management is by developing the tourism sector so that it will contribute to the country's income sources.

Law Number 23 of 2014 concerning Regional Government which regulates government affairs related to tourism. In Law Number 10 of 2009 Article 1 paragraph (3) explains the definition of tourism which is interpreted as a tourism activity supported by various service facilities provided by the community, entrepreneurs, the Government, and Regional Governments". Business sectors in tourism such as accommodation, transportation, and others can contribute to driving the local, regional, and national economy (Dini Wahyuning Agustina, et al: thesis, 2017: 4)

The tourism sector is a potential sector that can be developed as one of the sources of regional income. Efforts to increase regional original income, then the program of development and utilization of regional tourism resources and potential is expected to contribute to economic development. Tourism is seen as an activity that has multidimensionality from a series of development processes. Tourism can provide a lot of income for regions that are aware of their potential in the tourism sector, including increasing Regional Original Income.

An effective sector to boost Indonesia's foreign exchange is the tourism sector. One of the reasons is that all resources for tourism development are available domestically (Rahma, 2020). The availability of resources in question includes geographical location, area and diversity of natural resources, culture, cuisine and wealth owned by Indonesia. The diversity of these resources is a magnet in the eyes of tourists, both domestic and foreign tourists. In addition, there are various exotic and stunning destinations in the

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jurisdiction of Indonesia. Not only natural tourism attracts attention, but cultural and historical tourism in Indonesia is also no less interesting (Roisah et al., 2020)

Optimal development and utilization of tourism can increase the economic growth of a region. However, the contribution of the tourism sector to local revenue is still not optimal. This is because the development of tourism is currently not well-directed. So it is necessary to develop tourism with better strategies. In order to increase the contribution of the tourism sector to local revenue, tourism activities must be supported by other supporting activities such as tourism promotion, improving the facilities or infrastructure offered, transportation access, and home stays or lodgings. The Ministry of Tourism and Creative Economy in 2013 argued that one alternative solution to improve the welfare of rural communities, especially in the economic sector, is to develop a rural tourism sector based on the utilization of local potential, both natural potential and cultural diversity.

The Lhokseumawe City Government annually promotes the tourism sector by collaborating with young people aka Gen Z to promote tourist destinations through the selection of Tourism Ambassadors. The finalists and selected ambassadors are asked to actively promote tourism through social media or mass media, in order to increase tourist interest in visiting leading tourist destinations in Lhokseumawe City. (<https://www.antaraneews.com/video/4200768/pemko-lhokseumawe-gandeng-gen-z-untuk-bisnis-wisata-unggulan>). Tourism Ambassadors must be able to attract tourists through promoting the tourism sector, therefore it is interesting to study the contribution of tourism to regional income.

Based on the background above, the main problem is how does tourism contribute to North Aceh Regency and Lhokseumawe City in increasing Regional Original Income?

Literature Review

Definition of Contribution

Contribution comes from English, namely, contribute, contribution means participation, self-involvement or donation. This means that in this case, contributions can be in the form of material and actions. Material things, for example, an individual or an institution that provides assistance to another party for the common good, while contribution as an action is in the form of behavior carried out by an individual or an institution then has a positive or negative impact on another party.

According to Anne Ahira (2012) "Contribution in the sense of action is in the form of behavior carried out by individuals which then has a positive or negative impact on other parties. For example, someone does community service in their home area to create a beautiful atmosphere in the area where they live so that it has a positive impact on residents and newcomers".

Contribution according to the Great Dictionary of the Indonesian Language is explained that "contribution is 1. Contribution money (to associations and so on); 2 donation". So everyone can be said to contribute if they are seen or involved in an activity either in their position as a work team or because of the position they hold as an individual. The contribution does not stop at one type of activity or activity but continues even though the actions taken by the individual are different from the activities carried out previously.

Yandianto (2000) defines "contribution as support in the form of money". This definition defines contribution in a much narrower scope, namely contribution as a form of assistance issued by individuals or groups in the form of money alone or financial support.

Tourism

In fact, tourism has long been a concern, both in terms of economics, politics, state administration, and sociology, until now there has been no academic agreement on what tourism is. Etymologically, the word tourism comes from Sanskrit which consists of two words, namely "pari" and "wisata". Pari means "many" or "around", while wisata means "go" or "travel". On that basis, the word tourism should be interpreted as

a journey that is carried out repeatedly or in circles, from one place to another, which in English is called the word "tour", while for the plural meaning, the word "Tourism" can use the word "tourism" or "tourism" (Yoeti, 1996: 112), in (Sutriani, 2021: 13). According to Law No. 10/2009 concerning Tourism, tourism means various kinds of tourism activities and is supported by various facilities and services provided by the community, entrepreneurs, government, and local governments. (Sutriani, 2021:14)

To get a clearer picture, Yoeti (1996) further provides a limitation on the distribution of words as follows:

Tour	Journey; in English it can be equated with the word "travel"
Traveler	People who travel; in English they can be called "travellers"
Tourists	People who travel in English are usually called "travellers" (plural)

There is no clarity and agreement from experts regarding the definition of tourism, here are some explanations from each expert's point of view:

Herman V. Schulalard (1910), tourism is a number of activities, especially those related to the entry, residence and movement of foreigners in and out of a city, region or country.

E. Guyer Freuler, tourism in the modern sense is a phenomenon of the present era which is based on the need for health and a change of air, conscious assessment and the growth of love caused by the association of various nations and classes of society.

Prof. K. Krapf (1942), tourism is the sum of all phenomena caused by the travel and stay of foreigners and the provision of temporary accommodation, provided that the residents do not live permanently and do not earn income from the temporary activities.

Prof. Salah Wahab, tourism is a human activity that is carried out consciously which receives services alternately between people in a country itself (abroad), including the residence of people from other areas (certain areas), a country or continent for a while in search of satisfaction that is diverse and different from what they experience where they get work.

Prof. Hans. Buchli, tourism is any temporary change of place of a person or several people, with the intention of obtaining services intended for tourism by institutions used for a specific purpose.

Koen Meyers (2009), tourism is a travel activity carried out temporarily from the original place of residence to the destination area for reasons other than settling or earning a living but simply for fun, satisfying curiosity, spending free time or holidays and other purposes.

Definition of Local Original Income

Regional Original Income is the right of the regional government which is recognized as an increase in the net wealth value obtained from Regional Taxes, Regional Levies, Results of Management of Separated Regional Assets and Other Legitimate Regional Original Income. One of the important criteria to know the real ability of a region in organizing and managing its household is the ability to self-support in the financial sector. In connection with the importance of this financial position, the regional government will not be able to carry out its functions effectively and efficiently without sufficient funds to provide services and development and this finance is one of the basic criteria to know the real ability of a region in managing its own household.

Regional Original Income (PAD) is all regional income sourced from the original economy of the region itself (Halim & Kusufi, 2014). Meanwhile, according to Mardiasmo (2018), it is income sourced from the regional tax sector, regional levies, results of regionally owned companies, results of management of separated regional assets, and other legitimate regional original income. Regional Original Income (PAD) is income obtained from regional potential either from the tax sector, levies or legitimate regional results which are used for regional funding and development.

According to the above understanding, it does not explicitly explain the tourism sector as regional original income, but it can be understood that regional original income comes from the sector resulting from the management of separated regional assets.

Research Methodology

Research Design

The research method used is qualitative analysis through direct observation and in-depth interviews with parties. Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior (Harsono 2016).

The purpose of this study is to explain the contribution of tourism levies to

local revenue. The object of this study is revenue in the local tourism retribution sector of North Aceh and Lhokseumawe Districts, while the subjects in this study are the heads of BPKD offices, Department of Youth, Sports and Tourism, CO Waterboom Blang Mangat - Lhokseumawe, and cottages at marine nature tourism sites (beachside).

The validity of the data in this study is needed to test the validity of the data to be studied using data triangulation with 3 types of techniques, namely source triangulation, technique triangulation, and time triangulation. After the validity of the data is carried out, the researcher analyzes the data using qualitative analysis techniques with the tool of the ratio of regional retribution contributions to regional original income (PAD). While the data processing technique is interactive data (Miles & Huberman 2014).

Research Location

North Aceh Regency and Lhokseumawe City. This research was conducted at the Regional Financial Management Agency (BPKD), Department of Youth, Sports and Tourism, Blang Mangat Waterboom – Lhokseumawe, as well as cottages for marine nature tourism (beachside).

Data Collection Techniques

The data in the study used two data models, namely primary data and secondary data. Primary data was collected by the researcher directly from the first source or the place where the research object was conducted. The primary data source was from an interview conducted with the head of the BPKD office of North Aceh Regency. The secondary data sources in this study were secondary data obtained from the BPKD of North Aceh Regency, BPS of North Aceh, the Tourism and Sports Office of North Aceh Regency and Lhokseumawe City and book sources and articles relevant to the study. Both data were collected using interview techniques, observation techniques, and documentation techniques.

Data Analysis

The results of data collection and information through literature studies are used as basic assumptions, which are used in answering problems. Testing is carried out inductively and verifiably on current facts in society, and on existing information.

Results and Discussion

Lhokseumawe City Area

General Overview of the Region

Lhokseumawe City is a city in Aceh Province which is located right in the middle of the south-east route, between Banda Aceh and Medan, so that Lhokseumawe City is a very important distribution and trade

route for Aceh. Lhokseumawe was designated as a City Government based on Law Number 2 of 2001 precisely on June 21, 2001.

Geographically, Lhokseumawe City is located at 04°54' - 05°18' North Latitude and 96°20'-97°21' East Longitude, with an average height of +24 meters above sea level flanked by the Strait of Malacca. In addition, Lhokseumawe City is located on the main road axis of Medan-Banda Aceh, which regionally has a strategic location, which can be reached by land, sea (Kr. Geukueh Port, PIM Port and Pertamina Port) and by air (Malikussaleh Airport). The boundaries of Lhokseumawe City are as follows;

To the north it borders the Strait of Malacca,

To the south is Kuta Makmur District (North Aceh Regency),

To the east is Syamtalira Bayu District (North Aceh Regency) and

To the west is Dewantara District (North Aceh Regency).

The area of Lhokseumawe City is 181.06 km², 60% of the city area. Lhokseumawe is a residential area where the population of Lhokseumawe City according to statistical data (BPS) until 2023 is 196,067 people. (<https://lhokseumawekota.bps.go.id/subject/16/pariwisata.html#subjectViewTab3>).

Regional Potential of Tourism Sector

Tourism as stated in Law Number 10 of 2009 (Law No. 10/2009) concerning Tourism. Article 1 states that: tourist attractions

is something that has uniqueness, beauty, and value in the form of diversity of natural wealth, culture, and man-made products that are the target or destination of tourist visits. It can be concluded that several elements are contained in this definition, namely: 1) Every tourist attraction has uniqueness, beauty;

Attractions can be in the form of nature, culture, or human works of art that are highly artistic and worthy of being made into a product;

The main target is tourists.

Article 4 states that tourism aims to increase economic growth, improve people's welfare, eradicate poverty, overcome unemployment, preserve nature, the environment, resources, advance culture, raise the image of the nation, foster a sense of love for the homeland, strengthen identity, national unity and strengthen friendship between nations. Tourism potential according to Mariotti in Yoeti (2002) is everything that is in a tourist destination, and is an attraction so that tourists are interested in visiting the place. So what is meant by tourism potential is something that can be developed into a tourist attraction. That tourism is a variety of tourism activities and is supported by various facilities and services provided by the community, entrepreneurs, the Government, and the Regional Government.

The existence of tourism in Lhokseumawe City has existed before the formation of the Regency/City area, so after it was formed into a Regency/City, it began to be slowly improved by the government in order to generate regional income. The tourism sectors in Lhokseumawe City are, Islamic Center religious tourism, Japanese Cave Park tourism, Semadu Island Beach Nature Tourism, Reservoir Water Tourism (Pusong Reservoir), KP3 Port Culinary Tourism, Jeuleukat Reservoir Tourism, Lancok Beach Tourism and "Mangat Ceria" Waterboom Tourism (Blang Mangat).

Looking at the potential of the Lhokseumawe City area, it is very capable of boosting local revenue, through tourism sector developed in the region, where the Lhokseumawe region has 8 tourism sectors. In 2024, Prokopim-Lhokseumawe City Government (Pemko) through the Youth, Sports and Tourism Office, again held the Coronation of Lhokseumawe City Tourism Ambassadors. This activity is a forum for

developing potential and talent, as well as honing creativity and intelligence in the younger generation or Gen Z, to become figures who can play an active role in promoting the richness of arts, culture and tourism in Lhokseumawe City, this was conveyed by the Acting Mayor of Lhokseumawe through the Assistant for Government, Aceh Special Region and People's Welfare. The finalists and selected ambassadors were asked to actively promote tourism through social media or mass media, in order to increase tourist interest in visiting leading tourist destinations in Lhokseumawe City. Maxsalmina advised to continue to expand their knowledge, especially regarding the conditions, character, culture and potential of Lhokseumawe City and to further explore the opportunities provided by tourism potential with advances in digital platform technology. (<https://www.antaranews.com/video/4200768/pemko-lhokseumawe-gandeng-gen-z-untuk->

Furthermore, the results of an interview with the former Tourism Ambassador of Lhokseumawe City, that regarding the sustainability of the tourism sector, many are no longer being managed, according to Mr. Firman Al-Fathy, a second semester student at the Faculty of Law, Unimal who was once selected as the Tourism Ambassador of Lhokseumawe City in 2023, that during 1 (one) year as a tourism ambassador, the government, in this case the Youth, Sports and Tourism Office has not carried out its duties optimally, one of which is about tourist objects that have been discovered such as the Japanese Cave, and several other tourism sectors, with the existence of tourism ambassadors they should be more creative in maintaining sustainable tourist objects as a source of increasing local revenue. In addition, during his time as a tourism ambassador, a Tourism Awareness Group or abbreviated as POKDARWIS was formed, where the group is a Tourism Awareness group, a self-help and self-initiative group that grows from, by and for the community and aims to improve the development of village tourism and make regional/national tourism development a success, and every few months they work together to clean the beaches, such as Ujong Blang and Hagu Barat Laut. (interview July 12, 2024).

North Aceh Regency Area

General Overview of the Region

North Aceh Regency is a city in Aceh Province. Geographically, North Aceh Regency is located on the northern coast at 96°47' (degrees) - 97°31' (degrees) East Longitude and 04°43' (degrees) - 05°16' (degrees) North Latitude. The Regency, nicknamed Bumi Malikussaleh, has an area of 3,477.92 Km²; which has the following boundaries,

To the north it borders the city of Lhokseumawe and the Strait of Malacca;

To the south it borders Bener Meriah Regency;

To the east it borders East Aceh Regency;

To the west it borders Bireuen Regency

The district with a population of 619,407 people, North Aceh district is classified as the largest industrial area outside Java, especially with the opening of the PT. Arun LNG liquefied natural gas processing industry in Lhokseumawe in 1974. This area also has other large factories such as: PIM Fertilizer Factory, AAF Fertilizer Factory. The economic activities of North Aceh Regency are dominated by two sectors, namely the mining and excavation sector, and the processing industry sector.

In the plantation sector, North Aceh itself has oil palm, rubber and cocoa plantations which are managed by PT. Nusantara Plantation I which manages oil palm plantations on an area of 46,377 ha, rubber 11,918 ha and cocoa 354 ha. In addition to planting commodities on its own + core areas, PT. Nusantara Plantation I also manages Plasma areas owned by farmers covering an area of 16,832 ha consisting of oil palm areas of 6,714 ha and rubber 10,118 ha. Initially, PT. Nusantara Plantation I also managed sugar cane plantations which were produced into sugar in sugar factories Cot Girek, but the factory did not operate for long until it was eventually converted into a palm oil processing factory. (https://p2k.stekom.ac.id/ensiklopedia/Kabupaten_Aceh_Utara).

Regional Potential of Tourism Sector

North Aceh is one of the districts in Aceh Province that holds a million charms. can find natural and cultural tourist destinations, and has the potential for tourism development. Many local tourists often visit for refreshing and me time.

Here are some recommended tourist attractions in North Aceh that you can visit during the holidays, there are two historical tourist destinations in North Aceh, namely the historical site of the former The Sultanate of Samudera Pasai in Samudera District, House Cut Meutiadi Pirak Timu District and the Teungku Abdul Jalil Cot Plieng struggle monument in Syamtalira Bayu District. While the natural tourist destinations include;

- Blang Kolam waterfall in Kuta Makmur District;
- Krueng Sawang baths in Sawang District;
- Sawang beach in Sawang District;
- Krueng Geukueh beach in Dewantara District;
- Ulee Reubek beach in Seunuddon District, and
- a mountain tourist spot located on Mount Salak in the District Between the lines.

The potential of the North Aceh Regency area is very promising as an additional PAD because it has more than 6 tourism sectors, as an additional regional original income. However, this potential has not been managed properly so far, therefore the local government needs to think about and improve it so that it can generate PAD. One of the residents in Samudera Geudong said that so far those who often visit the former sultanate and Malikussaleh museum are only students from Unimal and Unsam, they often make videos, maybe as a course assignment.

The results of the researcher's observation that around the sultanate building and the Malikussaleh Museum have grown bushes, because they are no longer maintained, if there is no concern from the local government, it will eventually be damaged. If the local government is serious about managing the cultural heritage as a tourism object, it will produce regional foreign exchange, in addition to expanding employment opportunities or as a side industrial activity for local residents.

Contribution of the Tourism Sector to PAD

The Indonesian tourism sector in the Joko Widodo administration was designated as one of the priority targets of the Working Cabinet in the field of infrastructure and tourism (Soeroso et al, 2023). The tourism industry is one of the largest economic activities and has the potential to increase economic growth. The contribution of the tourism sector to the economy is no longer in doubt. The existence of the tourism sector as a mainstay of the economy (Amanullah et al., 2023), so it needs to be improved so that tourism potential can be utilized.

In addition, the tourism sector is also one of the productivity figures to increase income and encourage the distribution of community income as a multiplier effect of relatively high tourist spending. The tourism sector is also an instrument for increasing state revenue in the form of taxes, which is a driver of increasing national income or GDP (Murdana et al., 2023).

Next, interviews with the owners of stalls on the coast in North Aceh Regency and Lhokseumawe City. The following is an interview with Mr. Abdullah, the owner of jambo rujak/ culinary in Ujong Blang Village, Banda Sakti District, Lhokseumawe City, that according to him, during the management of the stall since

2021 for approximately 2.5 years, no local government has come to collect taxes from the stall's results, because this place was built by the local community, as an additional source of income for them, while in the Northwest Hagu area, Jambo-jambo rujak was built with aid funds from the local government, but so far it is not known whether there has been a collection or not. Meanwhile, so far in Ujong Blang, only a collection of parking fees for 2-wheeled and 4-wheeled vehicles has been collected, but the parking fee is not deposited with the transportation office, because the parking attendants are impromptu, only collected on certain days (holidays) (interview dated July 5, 20024).

Likewise, in the tourist attraction in Lancok Village, Samtalira Bayu District, which is famous for its Crab Noodle stall, the area is divided into two, one of which is that they make an entrance to the tourist attraction with a parking fee of IDR 20,000 (twenty thousand rupiah) for 1 4-wheeled vehicle, while the other one does not charge a parking fee. According to Mr. Rizkiadi, the owner of the Lancok Village Crab Noodle stall, since managing the stall in 2020, the local government has never collected taxes from the tourist attraction.

The following is data on non-tourism regional income for North Aceh Regency for 2023-2025, while Lhokseumawe City did not obtain data from the relevant agencies.

Table 1. Realization of Local Revenue Receipts of North Aceh Regency

Non Tourism Sector 2023-2025

TYPE OF INCOME	REALACCEPTA NCE ISATION YEAR 2023 (Rp.)	PURE BUDGET 2024 (Rp)	PROGNOSIS PROPOSAL TA 2025 (Rp.)	MORE/MORE BUDGET R (Rp.)
Regional Tax Revenue	2,426,166,573,558	2,528,015,496,524	2,591,681,917,471	63,666,420,947

Source: Regional Income Prognosis

KabNorth Aceh Regency in 2025. Processed.

According to the Acting Head of the BPKD OfficeNazar Hidayat that, currently inNorth Aceh Regency has not had any levies from the tourism sector, and in our place there are no special tourist destinations as places visited by tourists, but the direction to advance to the tourism sector has been discussed, so far the levies are only entrance fees to coastal tourist attractions, such as in Gampong Lancok, Gampong Bantaian Ulee Reubek (P.Labu), and Blangkolam nature tourism, for 2 and 4 wheeled vehicles with rates between Rp. 5,000, - to Rp. 20,000, - it is only managed by the local community, while so far as PAD comes from Retributiongarbage through the sanitation department, advertising tax, parking in cities through the transportation department, etc.(interview 25th June 2024).

The following are details of the types of regional tax levies.summarized from several other types of tax revenue, including the following;

Table 2. Types of non-tourism sector income as PAD

KabNorth Aceh Regency 2023-2025

NO	TYPEINCOME
1	Regional Tax Revenue
2	Regional Retribution Income
3	Income from Management of Separated Regional Assets
4	Other Legitimate Regional Original Income

Source: Data processed from BPKD North Aceh

Furthermore, according to the head of the Youth, Sports and Tourism Agency (Disporapar) Muhammad Nasir, that from tourism sources as PAD, there has been no collection at this time, because the qanun regulating the collection of tourism objects does not yet exist, God willing, it will be running in 2025. So far, the source of PAD for North Aceh and Lhokseumawe City is from parking fees, garbage, etc. If we look closely at what was conveyed by the Plt. BPKD and the head of the North Aceh Disporapar, it seems as if it does not respond to what has been targeted by the current government, during the Joko Widodo administration. President Joko Widodo, At the 14th IMT-GT Summit, on the sidelines of the 40th and 41st ASEAN Summit Series, in Phnom Penh, Cambodia, in 2022, it was stated that "Three things need to be done in accelerating economic recovery in the Region, namely reviving and restoring the sub-regional tourism sector, accelerating the development of hard and soft infrastructure and realizing a green and sustainable sub-regional economy," because one of the priority targets of the largest economic activities and has the potential to increase economic growth, namely the tourism sector, because the existence of the tourism sector as a mainstay of the economy, so that the contribution of the tourism sector to the economy is no longer in doubt, in fact the North Aceh Regency and Lhokseumawe City governments can make the tourism sector the main instrument in the regional economy as stated in the National Medium-Term Development Plan (RPJMN) IV 2020-2024, where the tourism sector is determined to be the mainstay of the development of a quality and highly competitive national economy.

Driving Factors and Inhibiting Factors of Tourism Development

Since the existence of knowledge and development of society, and culture. so that it appears in the minds of humans to enjoy beauty, both natural beauty and marine beauty. then the local government and community self-help tourism industry actors build places as playgrounds for children, and tourism destinations, but this is a supporting factor and inhibiting factor in the implementation of tourism development.

The results of the study in North Aceh Regency and Lhokseumawe City experienced many obstacles, one of the tourist areas of the North Aceh Massacre (P. Labu), and Ujong Blang. So the local government need collaboration with non-governmental organizations, tourism industry players, and local communities in developing tourist villages. Establish mutually beneficial cooperation to achieve common goals. This is a driving factor. While the factor the obstacle is that during the existence of tourist villages where they never provide the results of the quotation from vehicles entering tourist attractions, for the local government, if observed that this is a culture of society that is less supportive, and a lack of awareness of tourism facilities and infrastructure. therefore the local government needs to maximize the empowerment of human resources. Human resources are one of the important things in tourism development.

Based on the results of the study, in North Aceh Regency and Lhokseumawe City there was no source of PAD from tourism objects. Initially, the researcher wanted to know how much contribution the level of contribution from tourism sector levies in PAD was, because every year Disporapar, North Aceh and Lhokseumawe City hold a Tourism Ambassador election with the aim of being a strategic step to increase tourism promotion, introduce potential and culture.

Conclusion

The results of the study indicate that the contribution of tourism to the PAD of North Aceh Regency and Lhokseumawe City does not affect/does not add to regional foreign exchange. Therefore, it is necessary to develop tourism in North Aceh Regency and Lhokseumawe City based on tourism development policies, namely tourism promotion, accessibility, tourism areas, marine tourism, tourism products, Human Resources, and the National Tourism Awareness Campaign. Overall, the development of tourism has not been implemented properly, therefore the contribution of tourism in increasing PAD is not stable. In the implementation of tourism development, of course there are supporting factors and inhibiting factors. The existence of driving factors that can provide convenience in the implementation of tourism development such as the formation of tourism awareness groups (pokdarwis) which can provide convenience in tourism promotion. In addition to driving factors, there are also inhibiting factors in the implementation of tourism development. Overall, the inhibiting factors in the implementation of tourism development are community culture factors.

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