



# Strategi for Increasing Original Regional Income (PAD) Through the Hotel and Restaurant Tax Sector in Kupang City Post the Covid-19 Pandemic

Imam Hanafi\*<sup>1</sup>; Adelheid Sabuna<sup>2</sup>.

<sup>1</sup>Department of Administration, Faculty of Administrative Science, Brawijaya University, Malang, Indonesia

<sup>2</sup>Student of the Administrative Sciences Doctoral Study Program, Brawijaya University, Malang, Indonesia

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\* Corresponding author; :  
[adelheidsabuna@student.ub.ac.id](mailto:adelheidsabuna@student.ub.ac.id)

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## ABSTRACT

Unique Territorial Pay (Cushion) is local pay obtained from provincial charges, territorial tolls, isolated territorial abundance the executives results, and other genuine local pay. Inn and Eatery Expense is remembered for the 11 territorial charges gathered by the regional government. The research aims to first ascertain the growth ratio, effectiveness, and contribution level of hotel and restaurant tax revenues in Kupang City prior to, during, and following the Covid-19 pandemic, and then to devise a strategy for planning an expansion of Kupang City's PAD. The examination will be completed utilizing 4 monetary proportions and SWOT examination to decide the system for expanding nearby income from the lodging and café charge area in Kupang City. The kind of information utilized is auxiliary and essential information as Kupang City provincial pay for the 2017-2022 period. The exploration results observed that the normal territorial monetary freedom proportion was just 22.48%, this shows that the City of Kupang is still extremely reliant upon reserves obtained from the focal and commonplace state run administrations. The commitment of neighborhood charges to Kupang City's Cushion will in general vary. The Kupang City government's financial performance in managing hotel tax revenues is demonstrated by the effectiveness ratio of restaurant and hotel tax revenues. The Cushion development proportion and all out lodging and eatery charge income likewise show fluctuating development. The commitment of inn and eatery charge incomes to Unique Territorial Pay over a time of six years didn't have a critical commitment. The procedure to build Cushion through the inn and café charge area during the pandemic is the Strength-Opportunity (SO) methodology, specifically by utilizing interior qualities to make the most of existing outside amazing open doors. There are 4 procedures planned.



## INTRODUCTION

Giving power to provincial states to manage their own families is fundamental to acknowledge territorial autonomy (Mardiasmo, 2004:3). A change from a unified to a decentralized mentality, in the feeling of giving over focal government power to independent districts, is exceptionally vital. The new period of territorial independence was set apart by the introduction of Regulation Number 32 of 2004 concerning Local Government which then went through changes with Regulation Number 23 of 2014, which gave position to Rule/City Districts to deal with their own families.

Monetary Harmony Between the Focal Government and Provincial Legislatures in Article 1 passage 9 of Regulation Number 33 of 2004 states that "Territorial incomes are the privileges of local legislatures which are perceived as adding to the worth of net resources in the applicable period".

Territorial pay is local government pay obtained from provincial duty income sharing, territorial toll income and isolated provincial abundance the board results as well as other authentic local unique pay. Thus, the focal government gives opportunity to areas in looking for assets in their separate districts with regards to carrying out territorial independence as an exemplification of the rule of decentralization. One type of monetary decentralization is the arrangement of income hotspots for areas that can be investigated and utilized themselves as per local potential. Territorial pay sources comprise of the accompanying monetary sources: (1) Unique Local Pay (Cushion), (2) Adjusting Assets, and (3) Other genuine provincial pay. The standards of territorial money are as per the following: (1) Responsibility, (2) Straightforwardness, (3) Genuineness, (4) Worth of Cash, and (5) Control.

Cushion is a source that has a significant importance among the different wellsprings of supporting since it reflects provincial freedom in carrying out territorial independence. The unscripted TV dramas that numerous areas actually rely upon focal government help for funding because of the absence of Cushion. Despite the fact that numerous districts/urban areas have very enormous Cushion potential, the potential has not been investigated as expected.

Potential local charges are viewed as one of the primary wellsprings of provincial monetary income in the Cushion part. Regulation Number 28 of 2009 concerning Territorial Charges and Provincial Duties expresses that among the kinds of local assessments for Rules/Urban areas is Inn Expense. Lodging Duty is an expense forced on administrations given by inns including convenience/transient stay offices, supporting administrations, sports and diversion offices gave or oversaw by inns on an installment premise (Khairunnisa, 2011:233-234).

Regulation Number 28 of 2009 Article 1, expresses that eatery charge is a duty on administrations given by cafés. In the mean time, what is implied by café is an office that gives food as well as beverages for a charge, which likewise incorporates eateries, cafeterias, bottles, slows down, bars and such (Siahaan, 2013:303-304).

Key administration is a nonstop cycle that really connects hierarchical objectives and assets to open doors in the climate (Shirley, 1980). The outer climate should be investigated cautiously, specifically by choosing accessible chances to increment interest while limiting misfortunes that emerge and may emerge. Key administration is a progression of vital dynamic cycles which incorporate a system for forming, carrying out and assessing. This essential administration process incorporates long and momentary designs to accomplish foreordained targets. The objective of vital administration is to take advantage of and set out new and different open doors for later: Long haul arranging; upgrade latest things for what's to come.

System should be connected to the climate, taking into account that the capability of technique is to make an extension between the association's central goal and the world climate (Bryson, 1988). Truth be told, technique can be considered an example of objectives, strategies, programs, activities, choices, or assets that makes sense of what's going on with the association, what approaches it makes, and why those arrangements are taken.

According to Pearce and Robinson (2011):200, SWOT analysis is a method for constructing a comprehensive and precise picture of a company's strategic situation. A decent match between the



organization's inner assets (assets and shortcomings) and the outside circumstance (potential open doors and dangers) is a major presumption in this SWOT examination.

Cushion potential isn't just about the travel industry capability of a locale, however should likewise focus on different variables that can impact provincial incomes. These elements can emerge out of inward or outer, and a model is the circumstances at present being capable by Indonesia and any remaining nations on the planet, to be specific connected with the illness episode that has gone worldwide and has had an immense effect, the Coronavirus infection flare-up.

This pandemic arose toward the start of 2020. The development of this illness episode comprehensively affected all nations on the planet. Because the Covid-19 virus spreads quickly and puts everyone in danger, the government of Indonesia is obligated to respond quickly and precisely to this outbreak because Indonesia has also been infected.

The strategies taken by the public authority during the Coronavirus pandemic unquestionably affected the whole local area and Cushion areas which brought about a downfall, one of which was the travel industry area (Amelia Paramitha, 2021). When infected individuals sneeze or cough, the Covid-19 virus quickly spreads through tiny droplets that come out of or are sprayed from the nose or mouth.

In Indonesia, the effect of the Coronavirus sickness flare-up in the travel industry is extremely articulated, this should be visible from the quantity of vacation spots that are briefly shut and the decrease in vacationer visits from both inside and outside the country. As of April 10 2021, the Indonesian Inn and Eatery Affiliation (PHRI) recorded that 1,542 lodgings had shut in 31 regions in Indonesia.

MSME businesses are impacted by the decline in the tourism and travel industry, which also disrupts employment opportunities. As a matter of fact, up to this point the travel industry is a work concentrated area which has prevailed with regards to engrossing in excess of 13 million specialists. This figure does exclude subordinate effects or multiplier impacts that follow, including subsidiary enterprises that are shaped under (I Dewa, 2020).

From strategy to implementation to oversight, the management of a country's tourism industry is crucial (Akbar et al., 2020). The travel industry in Indonesia has huge potential. By and large, the travel industry in Indonesia has extended quick. The travel industry is an imperative industry for local development, particularly now that regulation overseeing territorial independence are set up (Sigitridi, et.al, 2022).

Since Covid-19 had an impact not only on the health sector but also on the economy from a variety of angles, it will indirectly weaken regional governments as well as the tourism industry, particularly those in regions that are heavily dependent on their tourism sector (Safitri, 2022). The city of Kupang likewise encounters this, as one of the areas that depends on the travel industry area as the biggest supporter of territorial duty incomes, which obviously additionally influences Cushion.

The PAD target for Kupang City for 2017–2020 is 97.65 percent effective, and the average effectiveness of PAD implementation is 83.76%. This demonstrates that PAD can be effectively implemented by the Kupang City government. However, the PAD target's effectiveness will change in 2021 and 2022, when the Covid-19 pandemic will have subsided and tourism activities will be able to resume (LRA Kota Kupang 2021 dan 2022: 2023).

Research directed (Haerah, 2017) with the title "Procedure for Expanding Unique Provincial Pay from the Lodging and Café Expense Area in Jember Regime" found that territorial assessment incomes from the inn and eatery charge area are still generally little because of a few variables, to be specific: ( 1) there is as yet an absence of directing or effort to citizens; ( 2) Apathy on the part of taxpayers; and, thirdly, a lack of efficiency in the administration and still high collection costs.

According to Burhanuddin & Abdi's research titled "Performance Analysis and Increase in Original Regional Income (PAD) of Wonosobo Regency," the Regional Financial Revenue and Asset Management Agency (BPPKAD) of Wonosobo Regency's performance in managing PAD was quite good with the resources Qualified people and a large PAD potential can realize regional income from 2011 to 2015, which has increased and exceeded the specified target by 100%. Notwithstanding, Cushion's commitment to the APBD is still moderately little.



Research directed by (Widiastuti and Risandewi, 2020) with the title "Technique for Expanding Territorial Pay through Enabling Local Resources in Focal Java Area" observed that in view of conditions, Focal Java Region's resources were assembled into possible resources and less expected resources. Less potential resources require enhancements with regards to HR; financial plan the executives; partner support (BPN, business world, territorial government, advancement money) and liberation.

(Sanjaya, 2020) with the title "Provincial Planning Strategy during the Coronavirus Pandemic in Banten Territory" found that the Coronavirus Pandemic brought about individuals' pay diminishing and territorial assessment incomes falling. Banten Area's local pay focus for 2020 was not accomplished, and thusly the Territorial Government has put forth a few attempts to financial plan provincial funds during the Coronavirus pandemic.

(Paramitha, 2021) with the title "Inn Duty and Café Expense Guideline Arrangements as an Effect of the Coronavirus Episode With regards to Satisfying Unique Territorial Pay" tracked down that the ramifications of conditions in Malang City and the endeavors of the Malang Regional government to conquer the decrease in Cushion through the strategies gave government, one of which is giving help to lodging and eatery citizens in pandemic circumstances and giving opportunity in paying expense fines for inns and eateries that are acclimated to specific circumstances and prerequisites.

(Mebri et al., 2022) with the title "The travel industry Advancement Methodology in expanding Local Unique Pay (Cushion) in Jayapura City, Papua Territory" observed that the improvement of the travel industry area in Jayapura City is very great, as proven by the expansion in the quantity of vacationers consistently, as well as inward and outer hindering variables for the travel industry advancement in Jayapura City, and eventually suggesting techniques for the travel industry improvement to build Cushion in Jayapura City.

The research location, specifically Kupang City, is where this study was carried out, and the research problem, which is distinct from previous studies, are two areas in which this study differs from those previously described. The issue in this examination is the proportion of provincial freedom, development proportion, viability proportion, proportion of territorial duty commitment level to Unique Local Pay, and level of commitment of lodging and café charge pay in Kupang City to Kupang City's Unique Territorial Pay previously, during the pandemic, and post the Coronavirus pandemic. The subsequent issue is the way to design the procedure for expanding Unique Territorial Pay in Kupang City through the inn and café charge area.

The first objective of this study is to develop an efficient and effective planning strategy for increasing PAD in Kupang City. The second objective is to determine the regional independence ratio, growth ratio, effectiveness ratio, regional tax contribution ratio to PAD, and the contribution ratio of hotel and restaurant tax revenues in Kupang City to PAD before, during, and after the Covid-19 pandemic.

## METHOD

This sort of examination is distinct exploration with a subjective methodology. The unmistakable strategy is a technique used to depict or break down research results yet isn't utilized to make more extensive ends (Sugiyono, 2011, 21). This exploration has the accompanying sub-center: First sub-center, depiction of the province of Cushion in Kupang City previously, during the pandemic and after the Coronavirus pandemic, what is the degree of expected pay, the commitment of the inn and café charge area to Cushion, the adequacy proportion of spending plan execution and achievement whether the expressed financial plan goals have been accomplished. The second subfocus is the plan of a technique to build Kupang City's Cushion through the lodging and café charge area which will then be broke down utilizing SWOT examination with the goal that you will figure out the best methodology for expanding Cushion through the inn and eatery charge area.

The descriptive method of the SWOT analysis was used to conduct the analysis of strengths, weaknesses, opportunities, and threats as part of the strategic management of increasing PAD in Kupang City. The examination method used to decide the connection between Cushion limit and local pay utilizes the accompanying investigation: Autonomy Proportion, Viability Proportion, Development Proportion and Commitment Proportion.



## RESULTS

### Regional Independence Ratio

**Table 1 Regional Independence Ratio Kupang City**

Year	PAD (Rp)	Transfer Central Government + Province (Rp)	Regional Independence Ratio
2017	229 137 474	822 687 901	27.85%
2018	171 490 709	901 142 609	19.03%
2019	168 955 939	874 896 730	19.31%
2020	196 691 670	822 607 234	23.91%
2021	166 266 172	822 804 473	20.20%
2022	186 122 187	756 855 644	24.59%
		Rata-rata	22,48%

*Source: Kupang City Regional Revenue Agency, processed on 2023*

Examination of the provincial freedom proportion (financial independence) shows the public authority's capacity to back its own administration exercises, advancement and administrations to the local area. The freedom proportion means to portray territorial reliance on outside financing sources and depict the degree of local area support in provincial turn of events (Halim, 2007:233). The pointer is absolute Cushion contrasted with Focal Asset Moves in addition to Assets from the Area.

The results of the calculation of Kupang City's regional financial independence ratio revealed that the average regional financial independence ratio of Kupang City before and during the Covid-19 pandemic was only 22.52 percent. This demonstrates that Kupang City is still heavily dependent on provincial and federal funds. This shows that the capacity of neighborhood state run administrations to fund their own improvement exercises and administrations to the local area is still very low, a normal of 22.52%, under 25%. The regional independence ratio will be 20.20% and 24.59% in the years following the COVID-19 pandemic, respectively, and the average level of independence for the City of Kupang will remain the same at 22.48%.

Local government endeavors are expected to decrease reliance on the focal and common legislatures by investigating Cushion sources. Current realities above show that rising local pay, particularly Cushion, should be wanted to be expanded later on as per the potential and financial states of the local area as specified in Regulation Number 28 of 2009 concerning Provincial Charges and Territorial Duties, including endeavors to further develop administrations. local area and escalate the assortment of provincial expenses and territorial duties;

Upgrading the exhibition of BUMD to make a huge commitment to Local Income as well as improving the heightening and extensification of duty assortment as a type of local area consistence in covering charges. To help the execution of this Regulation, it is important to work on supporting offices and framework for the business world and the local area in likely regions with the desire for quicker financial development so later on turning into a wellspring of provincial income can be depended on.



## Local Tax Contribution Analysis

**Table 2 Local Tax Contribution Analysis**

Year	PAD (Rp)	Tax Revenue (Rp)	Local Tax Contribution (%)
2017	229 137 474 000	98 639 549 000	43.04
2018	171 490 709 000	98 817 793 000	57.62
2019	168 955 939 000	108 476 062 000	64.2
2020	196 691 670 000	96 638 613 000	49.13
2021	166 266 172 886	90 007 500 075	54.13
2022	186 122 187 943	110 738 224 723	59.49

*Source: Kupang City Regional Revenue agency, processed on 2023*

Examination of nearby charge commitments is utilized to decide how much commitment is contributed from nearby assess income to nearby unique pay in Kupang City. To decide the level of commitment, this examination is carried out by comparing the realization of territorial assess income with Cushion. The comes about appeared that amid the period 2017 to 2022, the commitment of nearby charges to Kupang City Cushion tended to vacillate. This will be seen from the value of the commitment which was within the esteem of encountering an increment in 2017 of 43.04% at that point expanded by 14.58% to 57.62% in 2018. In 2019 it expanded once more to 64.20% (an increment of 6.58%). In any case, in 2020 it experienced a significant diminish, to be specific by 15.07% so that the commitment of territorial charges to Cushion was as it were 49.13%.

The diminish in neighborhood assess commitments to Cushion is unequivocally suspected to be impacted by the Covid-19 widespread at the conclusion of 2019 until presently. This circumstance has gotten to be a worldwide widespread and crushed all socio-economic life without special case. Lockdowns were passed around the world to restrain the spread of the coronavirus by briefly confining the individuals of the nation, or anticipating individuals from clearing out and entering the zone for a whereas.

In expansion, changes in controls and modern rules issued by the government of the Republic of Indonesia that all tourism exercises in all districts in Indonesia are briefly closed without special case, counting visits to inns and eateries for shared security and to overcome the Covid-19 flare-up. Territorial charges are one of the sources of financing in territorial improvement endeavors. Optimization of charge potential must certainly be taken after up promptly considering the significance of the quintessence of the charge. In this manner, satisfactory recognizable proof of neighborhood assess improvements is required.

After the COVID-19 widespread, the commitment of neighborhood charges to Cushion has expanded for 2 periods from 2021 to 2022, where in 2021 the commitment expanded by 54.13%, and in 2022 the commitment expanded to 59.49%. This increment happened since in those two years the Covid-19 widespread had died down so that tourism exercises might be carried out easily without any limitations, so that the charge income gotten too expanded additionally its commitment to Cushion.

## Hotel and Restaurant Tax Effectiveness Ratio

**Table 3 Hotel Tax Effectiveness Ratio**

Year	Budget (Rp)	Realization (Rp)	Effectiveness Ratio (%)
2017	11,550,000,000	11,669,438,666	101.03
2018	11,800,000,000	12,147,098,367	102.94
2019	13,450,000,000	12,299,686,539	91.45
2020	6,500,300,000	6,534,243,389	100.52
2021	9,800,000,000	9,820,000,000	100.20
2022	9,820,000,000	10,982,396,461	111,84
	Mean		101,33

*Source: Kupang City Regional Revenue Agency, processed on 2023*

**Tabel 4 Restaurant Tax Effectiveness Ratio**

Year	Budget (Rp)	Realization (Rp)	Effectiveness Ratio (%)
2017	14,000,000,000	14,052,331,424	100.37
2018	14,350,000,000	16,436,102,232	114.54
2019	16,500,000,000	20,131,067,879	122.01
2020	14,079,659,857	15,540,891,646	110.38
2021	18,600,000,000	18,699,999,000	100.53
2022	18,700,000,000	21,042,522,250	112.53
	Mean		110,06

Source: Kupang City Regional Revenue Agency, processed on 2023

The adequacy of lodging and eatery charges can be known through the adequacy proportion pointer. The income viability proportion is calculated by comparing income realization with income targets, with the degree being the sum of inn and eatery charge income realization compared to lodging and eatery charge income targets. The comes about of this viability proportion calculation found that the capacity of the Kupang City government in carrying out its obligations has viably overseen lodging charge income in Kupang City, where the realization for an normal of four a long time is 98.98% of the lodging charge income target.

The comes about of the calculation of the eatery charge adequacy proportion outline the capacity of the Kupang City government in carrying out its obligations, specifically that the government has exceptionally viably overseen eatery assess income in Kupang City, where the realization for an normal of four a long time is 111.82% against the eatery charge income target.

After the COVID-19 widespread, the viability proportion appeared an expanding number, where from 2021 the viability proportion of inn assess administration in Kupang City was 100.20% and expanded to 111.84% in 2022. And the viability proportion of eatery assess administration from 2021 which was 100.53% expanded to 112.53%.

The accessibility of lodgings and eateries in Kupang City appears the level of venture engaging quality in East Nusa Tenggara, particularly Kupang City. The expansive number of inns and eateries can appear the improvement of Kupang City's financial exercises and the openings it brings. Each compensation given by shoppers to inns, of course, will bring salary to the Kupang City government within the frame of Territorial Charges.

### Original Regional Income (PAD) Growth Ratio and Hotel and Restaurant Tax Revenue

Development examination is carried out to decide and assess the advancement of money related execution and patterns within the frame of an increment or diminish in monetary execution over a certain period of time. The calculation of the Cushion development proportion and add up to inn and eatery assess income appears fluctuating development from 2017-2020.

**Table 5 PAD Growth Ratio and Hotel and Restaurant Tax Revenue**

Year	PAD (Rp)	Growth Ratio (%)	Hotel and Restaurant Tax Revenue (Rp)	Growth Ratio (%)
2017	229,137,474,000	38.49	25,721,770,090	7.93
2018	171,490,709,000	(25.15)	28,583,200,599	11.12
2019	168,955,939,000	(1.47)	32,430,754,418	13.46
2020	196,691,670,000	14.10	22,075,135,035	(31.93)



2021	166,266,172,886	1.66	28,519,999,000	29.19
2022	186,122,187,943	11.94	29,361,337,944	2.94
	Rata-rata	15.84	166,692,197,086	

Source: Kupang City Regional Revenue Agency, processed on 2023

The normal calculation of the development proportion appears that positive Cushion development is 15.84%, but negative Cushion development happens in 2018 and 2019. In the mean time, the entire development of inn and eatery charge income appeared a positive development of 12.88% indeed in spite of the fact that in 2020 the development was negative 31.93% since in that year inn and eatery assess income diminished radically due to the Covid-19 widespread.

Positive or expanding development in lodging and eatery charge revenue occurred in 2017, 2018 and 2019, this is often since in those a long time, tourism conditions in Kupang City were in a typical state so that numerous visitors, both neighborhood and outside, gone to lodgings and eateries which caused the wage level to continuously increase every year and the most noteworthy lodging and eatery charge income development proportion was within the year 2019 was 13.46%.

After the COVID-19 widespread, the development proportion of lodging and eatery charge income expanded each year, where in 2021 it expanded by 1.66% and in 2022 to 11.94%. The results of the development proportion examination appear that the financial management execution of Kupang City is included within the category of less productive. Subsequently, viability and proficiency got to be carried out by the government to extend the sources of Cushion through rearrangements and optimization of the framework and regulatory strategies for nearby charges and demands bolstered by expanded compliance of citizens and their installments as well as expanded supervision and control over nearby charges and demands.

### Hotel and Restaurant Tax Contribution Ratio to Kupang City Original Regional Income (PAD)

**Table 6 Hotel and Restaurant Tax Revenue Contribution Ratio to Kupang City's Original Regional Income (PAD)**

Year	Hotel and Restaurant Tax Revenue (Rp)	PAD (Rp)	Contribution Ratio (%)
2017	25,721,770,090	229,137,474,000	11.22%
2018	28,583,200,599	171,490,709,000	16.66%
2019	32,430,754,418	168,955,939,000	19.19%
2020	22,075,135,035	196,691,670,000	11.22%
2021	28,519,999,000	166,266,172,886	17.15%
2022	29,361,337,944	186,122,187,943	15.77%

Source: Kupang City Regional Revenue Agency, processed on 2023

The comes about found that the proportion of inn and eatery assess income commitment to Kupang City's Neighborhood Unique Income (Cushion) inside four a long time did not have a noteworthy commitment. Lodging and eatery charge income in 2019 is the most noteworthy contributing income to Kupang City Cushion, which is 19.19%. In 2020 when the Covid-19 widespread has assaulted the whole world, which certainly has an affect in all angles, particularly the tourism angle, causing the commitment of lodging and eatery assess income to diminish radically until the contribution rate is as it were 11.22%, which implies that the esteem of territorial income reliance on the central government's money related capacity is still 88.78%.





After the COVID-19 widespread, the commitment of inn and eatery charge income to Cushion expanded in 2021, specifically by 17.15% and in 2022 by 15.77%. The condition of financial autonomy experienced by Kupang City over is certainly indistinguishable from the capacity of the locale to investigate territorial sources of wage in understanding with the potential of the locale. Territorial independence requires the capacity of the City Government to investigate sources of income that are not subordinate on the Central Government and have the control to utilize these reserves for the good thing about neighborhood communities inside the limits decided by appropriate laws and directions.

### **Strategy to Increase Original Regional Income (PAD) from the Hotel and Restaurant Tax Sector**

Methodology examination and methodology choices attempt to decide the sort of elective activities which will be best for a locale in an exertion to realize its mission and goals (David, 2011). Application to decide the most technique based on David's concept is done through the utilize of a few networks with three stages of usage. The planning of this procedure is fundamentally not fair a information collection action, but moreover a classification and pre-analysis action. At this organize the information is divided into two, to be specific outside information and inner information. Within the assessment of key components utilized are the outside key figure network demonstrate and the inner key figure framework.

The information used consists of essential information and auxiliary information. The investigate overview was conducted to gather essential information through the dispersion of surveys to 30 respondents chosen by purposive inspecting, meaning that witnesses were chosen based on the thought that sources knew well almost variables and other things related to the technique of expanding Kupang City Nearby Income from the Inn Assess and Eatery Charge segments.

The esteem categories for this IFE framework are: Powerless: 1.00-1.99, Normal: 2.00-2.99, Solid: 3.00-4.00. From the comes about of the investigation, it can be seen that the esteem for IFE Kupang City in expanding Nearby Unique Income (Cushion), particularly from the Lodging Charge and Eatery Assess segments is within the normal position (2,177). These comes about appear that the inner position of Kupang City has an normal capacity to create the potential or quality had by the City government in overcoming existing shortcomings or faced by the Kupang City government.

Through the calculation comes about, it can be decided the variables that will be input within the SWOT framework (at the another organize of investigation). The components taken are 4 components that have a potential esteem from their weighting. For quality, the variables taken are the 4 variables that have the greatest weight, and for shortcomings since the components found are too as numerous as 4 components, at that point all of them are included for preparing within the following organize of investigation. From the comes about of the examination, it can be seen that the esteem for Kupang City's EFE in increasing Neighborhood Unique Income (Cushion), particularly from the Lodging Assess and Eatery Assess segments, is in a solid position (3,031). This appears that remotely Kupang City is able to require advantage of existing openings and dodge existing challenges. The values of each matrix above appear how Kupang City responds to its internal and outside components.

Coordinating inner and outside basic victory variables is key to effectively coming up with practical elective methodologies and could be a troublesome portion of creating a SWOT network, because it requires great judgment and no single best coordinate. Hence not all techniques created within the SWOT framework will be chosen for execution. In arrange to deliver elective key activities arranged towards expanding Kupang City's Nearby Unique Income (Cushion), particularly from the Lodging Charge and EateryCharge segments, a few elective procedures were arranged through the SWOT investigation table.

The techniques within the coordinating organize portrayed over result in reasonable elective techniques. Besides, the decision-making arrange is carried out utilizing the Quantitative Procedures Arranging Framework (QSPM) or Quantitative Vital Arranging Lattice. The focused on utilize of this lattice appears which elective methodology is best to select utilizing data from the input arrange and the coordinating organize that has been carried out. The suggested procedure to induce need execution is the Strength-Opportunity (SO) technique with



a TAS procurement of 15.95, where Kupang City has significant potential that can still be investigated and optimized for utilize by utilizing significant openings from outside Kupang City.

## DISCUSSIONS

### **Ratio of Independence, Effectiveness, and Level of Contribution of Hotel and Restaurant Tax Revenue in Kupang City to Original Regional Income (PAD) before, during the Covid-19 Pandemic and Post-Pandemic.**

The condition of Kupang City Cushion some time recently, amid the Covid-19 widespread, and after the widespread can be seen based on a few comes about of the proportion investigation that has been carried out. The Money related Execution of the Kupang City Government amid the Covid-19 widespread when seen from the proportion of degrees of freedom or can be called the Proportion of Degrees of Financial Decentralization is within the moo category. The money related execution of the Kupang City Government some time recently the Covid-19 pandemic was moreover still within the moo category where each year, the autonomy proportion diminished, but in 2019 it expanded once more in spite of the fact that not as well altogether. After the COVID-19 widespread, the autonomy proportion has increased each year, but it is still within the medium category.

The money related execution of the Kupang City Government amid the Covid-19 widespread compared to the execution within the past year when there was no widespread, experienced a critical decrease since the financial condition of the individuals of Kupang City fell significantly when the widespread assaulted so that the capacity of people's acquiring control was exceptionally moo, which certainly influenced territorial incomes from the lodging and eatery charge division. This obtaining control capacity is moo since amid the Covid-19 widespread numerous commerce exercises, counting lodgings and eateries have gone bankrupt so that businesses got to fire numerous specialists and of course this has an affect on the financial condition of the individuals of Kupang City which is as of now moo to decay once more. After the Covid-19 widespread, money related execution has recovered so that people's financial conditions have made strides.

The monetary situation of Kupang City amid the Covid-19 pandemic, shows that there has been a few increment within the viability proportion of lodging and eatery charge incomes and this can be due to a diminish within the budget realization target on charges connected by the government, though some time recently the Covid-19 widespread, the assess budget realization target was continuously expanded by the government since Kupang City was in a ordinary state so that all tourism exercises, Particularly within the field of lodgings and eateries are running easily without any limitations set by the government. After the COVID-19 widespread, the viability proportion of lodging and eatery charge incomes has increased because the people's economy has progressed and obtaining control has expanded, as well as the lifting of prohibitive directions by the government so that individuals can visit inns and eateries.

The comparison of the state of Cushion some time recently and amid the covid-19 widespread is additionally exceptionally differentiating, it can be seen that when Kupang City was in a normal state, Cushion continuously experienced development each year, additionally hotel and eatery assess incomes moreover appeared the same sign, but when covid-19 has assaulted and numerous exercises carry out the obligations and capacities of government organizations related to the advancement of income within the charge division, Particularly within the field of inn and eatery charges that have been planned, they got to be delayed or canceled due to security and wellbeing contemplations, so the affect is felt so that the development of lodging and eatery assess income amid the Covid-19 widespread gets to be negative. After the Covid-19 widespread, the condition of Kupang City Cushion has made strides and typically a great sign that financial exercises are recouping,

Kupang City's Money related Execution amid the Covid-19 pandemic can be said to be ineffective additionally wasteful in its administration, and so, the city government must be more exact in deciding income targets amid the Covid-19 widespread by looking at territorial financial advancements and being able to issue and execute arrangement techniques that can move forward the optimization of Cushion, particularly from the lodging and eatery charge segment so that it is less subordinate to the help of the central government and common governments. After the COVID-19 widespread, there have been changes with the increment in all territorial



budgetary proportions that have been found, but territorial monetary administration has not been ideal, and it is essential to move forward the government's execution in overseeing Kupang City Cushion.

The comes about of this ponder bolster the articulations in investigate conducted by (Susilawati et al., 2020) and (Utomo et al., 2020) which essentially states that the affect of Covid-19 on the economy is the event of numerous cutbacks, PMI Fabricating compression, numerous canceled flights, diminished traveler visits and diminished inn inhabitanace. This certainly diminishes the esteem of inn and eatery assess objects so that the target or evaluated charge income diminishes.

The comes about of this ponder too bolster the articulation of the Executive Common of Charges Kristiadi, B. B. (2020) which appears that Covid-19 incorporates a negative impact on different financial segments, causing a diminish in assess objects so that a diminish in income is anticipated. The comes about of this ponder too back the comes about of inquire about (Burhanuddin & Abdi, 2020) (Susilawati et al., 2020) and (Utomo et al., 2020) which appear that Covid-19 encompasses a negative impact on the Indonesian economy.

This is often too found in this ponder, specifically where the decrease in financial action and tourism in Kupang City causes a diminish in assess objects, causing a diminish in Kupang City inn and eatery assess income, which certainly has an affect on Kupang City Cushion so that inn and eatery charge income in Kupang City amid the widespread period, the development gets to be negative, and is distinctive from the state of lodging and eatery assess income in Kupang City some time recently the period COVID-19 widespread.

### **Strategy for Increasing Kupang City's Original Regional Income (PAD) through the Hotel and Restaurant Tax Sector in Kupang City**

Investigation related to the Cushion advancement methodology that has been carried out over through 3 stages, specifically the input organize by making an assessment lattice of inner variables from the government and related organizations, conjointly making an assessment framework of outside components from the positions of government and related organizations, at that point proceeded with the moment arrange, to be specific the coordinating arrange where a SWOT investigation is carried out, and the final is the decision-making arrange carried out utilizing QSPM by choosing elective techniques with the most elevated TAS. So the technique that can be taken by the Kupang City Government to extend Cushion through the inn and eatery charge segment is the Strength-Opportunity (SO) strategy, which is to utilize inside powers to require advantage of existing external openings. There are 4 procedures proposed by analysts.

The primary technique, by utilizing advanced innovation through existing computerized stages, inns and eateries can give data on settlement offices for their clients and conduct advancements to draw in sightseers to visit. The moment methodology, with the monetary boost given by the government, makes it simpler and makes a difference inn and eatery trade performing artists to progress the administrations given so that they can survive after the Covid-19 widespread.

The third methodology is to make strides the quality of keen, gifted and exceedingly competitive human assets in arrange to reinforce bureaucratic change so that in its usage, there can be an successful, clean, legitimate, straightforward, and accountable government so that it can oversee territorial accounts appropriately and give benefits so that there's an increment in territorial income, particularly from the lodging and eatery charge segment. The fourth procedure is to utilize collaboration between OPD and authorities in encouraging inn and eatery citizens and budgeting stores for the escalated and extensification of lodging and eatery assess objects in Kupang City.

### **CONCLUSION**

This consider talks about the development, adequacy and commitment rate of lodging and eatery assess income in Kupang City some time recently, amid the widespread and after the COVID-19 widespread, additionally to create an successful and efficient planning procedure to extend Nearby Unique Income in Kupang City. The condition of Kupang City Cushion some time recently, amid the widespread and after the COVID-19 widespread can be seen based on a few comes about of the proportion investigation that has been



carried out. The Money related Execution of the Kupang City Government amid the Covid-19 widespread when seen from the proportion of degrees of freedom or can be called the Ratio of Degrees of Financial Decentralization is within the moo category. The budgetary execution of the Kupang City Government some time recently the Covid-19 widespread was moreover still within the moo category where each year, the freedom proportion diminished, but in 2019 it expanded once more in spite of the fact that not as well altogether. Kupang City's Financial Decentralization Degree Proportion after the Covid-19 widespread has expanded, but is still within the medium category.

The Budgetary Execution of the Kupang City Government amid the Covid-19 widespread compared to the execution within the past year when there was no widespread, experienced a critical decrease since the financial condition of the individuals of Kupang City fell significantly when the widespread assaulted so that the capacity of people's acquiring control was exceptionally moo, which certainly influenced territorial incomes from the inn and eatery charge segment.

The buying power capacity is low because during the Coronavirus pandemic, many business activities, including hotels and restaurants, failed, forcing companies to terminate numerous workers. This, in turn, significantly impacted the already low financial condition of the people of Kupang City, causing further decline. To better optimize the development of Kupang City's tourism potential and enhance the comfort of tourists, it is essential to develop adequate facilities and infrastructure, increase tourism promotion through both print and electronic media, and diversify Tourism Destination Areas (ODTW) in Kupang City, preventing concentration in one area only. Improving the financial condition of Kupang City post-pandemic requires a comprehensive approach to these strategies. In the post-COVID-19 pandemic period, the Kupang City Government must be able to issue ideas for increasing revenue and implement effective and efficient strategies by collaborating with several related agencies to improve the optimization of PAD from the hotel and restaurant tax sector. This will allow Kupang City to become less dependent on assistance from the central and provincial governments and increase the city's independence.

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