Tourism Resources Development Policy in Increasing Regional Original Revenue in Bulukumba Regency

Andi Iqra Syamsul Bahri¹, Jaelan Usman¹, Fatmawati¹

¹Master of Public Administration, Universitas Muhammadiyah Makassar

*Corresponding Author: Andi Iqra Syamsul Bahri

Abstract

Tourism as a core economy, is now a common goal, not only for all Kemenpar personnel, but also for the entire Indonesian nation. The research was conducted at the Bulukumba Regency Youth and Sports Tourism Office, this type of research is qualitative. This research data was obtained through observation, interviews, documentation, and media review. Data validity is done through triangulation of sources, techniques, and time and then analyzed through data reduction techniques, data presentation and conclusion drawing, and assisted by data analysis tools namely Nvivo 12 plus software. The results confirmed that tourism development in Bulukumba Regency has shown significant progress. The success of tourism development policy in the region can be measured by the effectiveness of communication in its implementation, where information is successfully delivered to all stakeholders with high consistency. The available resources have also been sufficient to cover various aspects, including human, financial, and material resources. However, there are shortcomings that still need attention, especially in the aspect of information resources, where there is still a need for improvement and provision of adequate information resources to support further tourism development.

Introduction

Tourism is one of the potentials that is now being explored and developed in many countries (Murphy & Price, 2012; Spenceley & Meyer, 2012). There is an increasing trend in the international tourism market to travel in unspoiled areas. This trend provides an opportunity for the development of Indonesian tourism because Indonesia is the largest archipelago in the world that is rich in biodiversity, has a coastline length of more than 81,000 km and 17,504 islands, of which 10,000 islands are small islands, even very small, not yet named and uninhabited. Small islands have the potential to be utilized for tourism activities in the form of marine tourism or ecotourism (Qodriyatun, 2019).

Tourism in Indonesia, as explained in the Law of the Republic of Indonesia No. 9 of 1990 concerning Tourism article 1 (5), includes all aspects related to tourism activities and various related efforts in the sector. Indonesia has an amazing marine natural wealth, including the diversity of coral reefs that attracts the attention of tourists to visit it. In fact, Indonesia has enormous natural potential (Musaddad et al., 2019). The importance of this potential is further strengthened by the issuance of Bulukumba Regency Regional Regulation No. 2 of 2021 concerning the 2021-2025 Regional Tourism Development Master Plan. Article 15 (a) of the regulation emphasizes that tourism destination development aims to increase the attractiveness of tourist destinations so that they can compete both domestically and abroad. In addition, (b) the development of the tourism sector is also carried out by encouraging partnerships between the public and private sectors, showing a commitment to optimizing Indonesia's tourism potential through synergistic cooperation.
Tourism policy as regulations, rules, guidelines, directions, and development/promotion goals and strategies that provide a framework for individual and collective decision-making that directly affects tourism development in the long term as well as the daily activities that take place in a destination. (Murdiastuti & Rohman, 2014). Then tourism planning strengthens the position of tourism policy in development. The tourism planning model includes vision and mission statements followed by a series of goals, objectives, strategies and tactics in tourism development. Tourism policy and planning should be able to function effectively as the direction of tourism development of a destination.

Currently, the tourism sector has become the main choice in an effort to boost the Indonesian economy, especially after other sectors such as industry and trade have stagnated. The decline in activity in the industry and trade sectors was caused by the economic slowdown that occurred in countries that are the main destinations for Indonesia's exports. Therefore, the tourism sector became a reliable alternative to overcome these economic challenges. By shifting attention and resources to the tourism sector, Indonesia can capitalize on its abundant natural and cultural tourism potential to increase state revenue and create new jobs. This reflects a smart adaptation policy in dealing with global economic dynamics and turning challenges into opportunities for sustainable economic growth.

Tourism as a core economy is now a common goal, not only for all Kemenpar personnel, but also for the entire Indonesian nation. In the next few years we will transform into a large country whose economy is partly supported by the tourism sector. The World Travel and Tourism Council (WTTC) report also adds that in most countries, coastal tourism is the largest tourism industry and makes a significant contribution to Gross Domestic Product (GDP). As an important economic sector, tourism has multiple impacts, both positive and negative, on people and the environment. Broadly speaking, the impacts of the tourism industry can be classified into three impacts, namely environmental impacts, socio-cultural impacts and economic impacts (Mulyana, 2019).

Tourism has an influence on economic growth through several channels. First, the tourism sector as a foreign exchange earner to obtain capital goods used in the production process. Second, tourism development stimulates investment in infrastructure. Third, the development of the tourism sector encourages the development of other economic sectors through direct, indirect, and induced effects. Fourth, tourism contributes to increasing employment opportunities and increasing income. Fifth, tourism causes positive economies of scale. Tourism is also an important factor in the spread of technical knowledge, encouraging research and development, and the accumulation of human capital.

Maximizing local revenue, local governments strive to find potential sources of income while optimizing the sources of local revenue that have been collected so far. In an effort to create regional independence, own-source revenue is a very important factor, where PAD will be the source of funds from the region itself. Of the various alternative sources of revenue that may be collected by the regions, the Law on regional government and financial balance between the center and the regions, stipulates that regional taxes and levies are one of the sources of revenue originating from within the region and can be developed in accordance with the conditions of each region (Rukmini, 2017).

The rapid development of the tourism industry will have an impact on the revenue received by the region in the tourism sector. Revenue from the tourism sector comes from hotel and restaurant taxes, entertainment taxes and tourist attraction levies in the form of entrance tickets to tourist attractions. Tourism managed by the Bulukumba Regency Youth and Sports Tourism Office is 10 tourist attractions with the level of tourist visits that continues to grow every year.
In 2017 there were 206,970 tourists visiting Bulukumba district, then in 2018 the number of tourists visiting then increased with a total of 266,348 visitors. Bulukumba Regency tourist visits then increase every year with the highest number currently in 2022 of 423,446 tourists.

Based on data obtained from the Bulukumba Regency Tourism, Youth and Sports Office, the district has a total of 93 tourist attractions, of which only 9 are directly managed by the relevant agency, while the rest are managed by Village-Owned Enterprises (BUMDES) and local communities. Although most tourist destinations are locally managed, revenue from the tourism sector over the past three years has shown an encouraging trend. In 2020, the revenue target of IDR 2,574,700,000 was exceeded with a realization of IDR 3,757,615,000 or equivalent to 145.94% of the target. Meanwhile in 2021, although the target of IDR 6,000,000,000 was almost achieved, the realization reached IDR 5,968,870,000 or 99.48%. However, there was a slight decrease in 2022 where the revenue target of Rp. 8,000,000,000 was only able to be realized at Rp. 7,310,431,000 or around 91.38%. This shows that the tourism sector of Bulukumba Regency has great potential to continue to be developed, although management efforts and improving the quality of management may need attention to maintain consistent growth.

The potential for Regional Original Revenue (PAD) from the tourism sector in Bulukumba Regency is still very large and requires further development. To increase the PAD, it is necessary to improve the existing tourism objects in Bulukumba Regency. By repairing and improving the quality of tourist attractions, it will increase their attractiveness for tourists, which in turn will contribute to an increase in tourism levies. PAD is one indicator of the independence of regional autonomy in optimizing local potential to increase sources of revenue. The greater the PAD generated from the tourism sector, the more independent the region is in making decisions and setting development policies that are in accordance with its local needs and potential. Therefore, the development of tourism resources is very important to achieve independence and sustainability of development in Bulukumba Regency.

Methods

This research uses a qualitative approach that is in accordance with the research objectives to obtain a factual picture of the development of Tourism resources in Increasing Regional Original Revenue of Bulukumba Regency. The type of research chosen is qualitative research because it is able to explain the data in the form of words and sentences, in accordance with the context of tourism policy implementation in Bulukumba Regency. Furthermore, this research is a type of case study that focuses on one object by studying a case, where researchers will provide problem solving through data analysis and interpretation. The reason for using this type of research is to overcome the problems that occur by exploring existing cases.

The data sources in this research are divided into two, namely primary data and secondary data. Primary data is obtained directly from the source through observation and in-depth interviews at the research location, while secondary data is data that already exists and has been processed previously. The data collection techniques used include observation, interviews, documentation, and media review. The collected data was then analyzed using qualitative analysis techniques, with the process of data reduction, data presentation, and conclusion drawing. Data validity was maintained through the process of triangulation of sources, techniques, and time. In addition, the data analysis tool used was Nvivo 12 plus software to facilitate the analysis of qualitative data consisting of various sources, such as interview transcripts, field notes, and other documentation.
Results and Discussion

Developing tourist destinations to attract domestic and foreign tourists is a priority work program for tourism affairs. The development of tourist destinations is a real effort to increase domestic and foreign tourist visits. Improvement and development of tourism facilities and infrastructure to ensure the comfort and safety of tourists. Dozens of local, national and international tourism events will be held to attract tourists to Bulukumba, and conduct massive promotions on all online and offline media. In addition, capacity building of tourism resources is also continuously carried out by conducting various tourism training activities.

One of the main objectives of tourism policy is to increase the contribution of the tourism sector to the economy in Bulukumba Regency. By attracting tourists, it can create new jobs, diversify the economy, and increase local revenue through taxes, tourism levies, and tourist spending.

Resources in tourism development include various aspects that become the foundation or capital to effectively carry out tourism policies and achieve the desired goals. It involves everything necessary in the implementation of tourism policies to realize and support the tourism goals of a region or country. Resources in this context refer to all elements and factors needed in the development, management, and marketing of tourist destinations. These resources include various aspects such as human, financial, material, and information resources that play an important role in creating and enhancing tourism attraction and ensuring the sustainability and success of the tourism industry as a whole.

Human Resources

Human resources play a crucial role in the implementation of tourism policies, becoming an element that determines the success of a region or country's tourism industry. The range of human resources includes various parties involved in the tourism industry, from workers in the tourism sector to other relevant stakeholders. The skills, knowledge, and commitment of these human resources are the vital foundation to effectively develop, manage, and promote tourism destinations, as well as to achieve strategic objectives related to the tourism industry as a whole. Human resources are also the executor of a policy that is adequate and competent according to the required field. The following is a description of the analysis results using the Nvivo Plus 12 application with the Crosstab feature:

![Human Resources Analysis](image)

The results of the analysis using the Nvivo Plus 12 Application with the Crosstab feature show that there are two important stages in the development of Human Resources in Bulukumba Tourism. The first stage is the analysis of human resource needs, while the second stage is employee recruitment. Interestingly, the secretary of the tourism office revealed that the main focus in developing human resources in the tourism sector is on analyzing human resource
needs with a percentage of 100%, while employee recruitment is considered less important with a percentage of 0%. However, Adytama Pariwisata stated that employee recruitment also plays an important role at 67%. According to them, the presence of professionals in the tourism industry is needed to improve the quality of tourism in Bulukumba Regency. Thus, although there are differences in views between the secretary of the tourism office and Adytama Pariwisata, both recognize the importance of human resource development in supporting the growth and quality of tourism in the area.

The Tourism Office should first conduct an analysis to determine the human resource needs to be used in accordance with the scale and objectives of the tourism policy. Human resource needs analysis involves collecting and analyzing data on the number, type, and qualifications of employees needed in each unit or department (Gea et al., 2024). Needs information will help the organization make effective use of resources (funds, time, and other resources) and prevent unnecessary training activities (Nurhalim & Puspita, 2021).

After analyzing the needs of the Tourism Office, training and development is then carried out for newly graduated or old implementers, the focus of the training is useful for improving work skills, and increasing knowledge about tourism. In the process of implementing training by involving several experts in the field of tourism, for example academics and actors in tourism. Then, the recruitment process must be based on qualifications and competencies relevant to the tourism sector so that later employees or implementers can carry out the duties and responsibilities given (Sudiarti et al., 2022), so that later implementers have the ability and understanding of the latest tourism trends so that tourism development policies can run well and smoothly.

From all the interviews conducted in this study, it can be concluded that there are two key processes in determining human resources for tourism sector development. First, an in-depth analysis of the specific needs of the tourism sector is conducted. This involves identifying the skills and knowledge required to support the growth and advancement of tourism. Secondly, once the needs have been established, a recruitment process is carried out for employees or implementers in accordance with the needs that have been previously determined. Next, effective and sustainable training programs need to be conducted in collaboration with tourism education and training institutions. This aims to optimize training programs that are in accordance with the needs and tourism development policies that have been determined. Thus, the integration between needs analysis, recruitment, and training becomes an important strategy in ensuring that the available human resources have the appropriate qualifications and competencies to support tourism development in a sustainable manner.

Financial Resources

Financial resources in tourism policy implementation refer to all forms of funds and financial resources needed to support and implement tourism policies, programs, and projects of a region or country (Pallewa, 2016; Saputra & Ali, 2020). These financial resources are important to finance various aspects of developing, promoting, managing, and improving tourism destinations. Financial resources are used to build and renew tourism infrastructure, including the construction and maintenance of roads, airports, ports, public transportation facilities, and accommodation. Investment in adequate tourism infrastructure is important to improve destination accessibility and tourist convenience. Funds are needed to finance the management of tourism destinations, including tourism office operational costs, environmental supervision, cleanliness, and maintenance of historical and cultural heritage sites. Part of the financial resources can be allocated to help develop the capacity of local communities to participate in
and benefit from the tourism industry. This includes support for small and medium enterprises, entrepreneurship training, and community empowerment programs.

The funds used for tourism policy implementation come from various sources, both from the local government and the central government. The funds are allocated to support various projects related to tourism development, such as tourism infrastructure development. For example, the fund is currently being used for a gateway construction project at Kahayya tourist destination. In addition to being a source of funding for infrastructure projects, the tourism sector also has great potential as a source of revenue for the government, particularly to increase Regional Original Revenue (PAD). By optimizing tourism potential, the government can generate additional revenue through tourism taxes, levies, and other revenue sources, which can then be used to finance development programs and public services at the local level. Therefore, the management of funds and income from the tourism sector becomes very important in supporting overall regional growth and development (Petrova et al., 2018).

The source of financial funds for tourism policy implementation comes from various government agencies, including local governments and the South Sulawesi Provincial government, which provides grants to local governments. In addition, there are also special allocation funds provided by the central government or the Ministry of Tourism and Creative Economy. The financial resource allocation process begins with the submission of a funding proposal by the Tourism Office to the central government, specifically the Ministry of Tourism and Creative Economy. In the proposal, there are various proposed strategic projects designed for tourism development. The proposal includes details on the project objectives, budget estimates, as well as the expected benefits of implementing the projects. Thus, the submission of proposals is the first step in the process of allocating funds aimed at supporting tourism development policies, which are expected to have a positive impact on the growth and improvement of tourism quality in the area.

From Figure 2, it can be explained that in the process of implementing tourism development policy implementation, financial resources come from three main parties. The first is funds from the Regional Revenue and Expenditure Budget (APBD) originating from the local government. This APBD fund is the biggest support in the implementation of tourism development policy implementation, contributing significantly to support projects in the tourism sector. Second, funds come from the State Budget (APBN) or special allocation funds, provided by the central government or the Ministry of Tourism and Creative Economy of the Republic of Indonesia. These funds are the second largest support after APBD funds, providing significant additional support for the implementation of tourism development policies. Third, there are funds from the South Sulawesi Provincial government that are channeled in the form

![Figure 2. Nvivo Plus 12 (Financial Resources)](image)
of grants, usually handed over directly by the Governor through official forums. Although the contribution may be smaller than the APBD and APBN funds, grants from the provincial government still provide important support in supplementing the financial resources needed for tourism development. Thus, collaboration between these three parties enables the creation of sufficient and diverse financial resources to support the successful implementation of tourism development policies effectively.

**Material Resources**

Physical resource elements such as facilities and infrastructure needed to implement tourism policy programs. Financial resources in tourism policy implementation refer to all forms of funds and financial resources needed to support and implement tourism policies, programs, and projects of a region or country. These financial resources are important to finance various aspects of developing, promoting, managing, and improving tourism destinations. Financial resources are used to build and renew tourism infrastructure, including the construction and maintenance of roads, airports, ports, public transportation facilities, and accommodation. Investment in adequate tourism infrastructure is important to improve destination accessibility and tourist convenience. Proper management and maintenance of these material resources is crucial in the implementation of tourism policies. By ensuring the availability and quality of adequate material resources, tourism destinations can provide a pleasant and satisfying experience for tourists, and contribute positively to the economic and social development of a region.

![Crosstab Query - Result](image)

*Figure 3. Nvivo 12 Plus (Material Resources)*

The results of the analysis using the Nvivo Plus 12 Application with the Crosstab feature, depicted in Figure 3, reveal the allocation of material resources in tourism development. The data shows that accommodation development has a larger portion, reaching around 57%, compared to infrastructure development which reaches 43%. The main focus on the use of material resources is to improve accommodation facilities, such as hotels, homestays, and other lodgings, to support the growth of the tourism sector. However, infrastructure development also receives significant attention, with 43% of material resource allocation used to repair and upgrade tourism-supporting infrastructure, such as roads, bridges, and other transportation facilities. This analysis provides important insights into material resource allocation strategies in support of tourism development, emphasizing the importance of investing in adequate accommodation and infrastructure to meet the needs of tourists (Angestiwi & Sugiaima, 2021; Al Mustaqim, 2023).

In the implementation of material resource management, the Bulukumba Regency Tourism Office took strategic steps to increase the tourism potential in the area. The first step is to
identify the types of potential tourism that exist. With a deep understanding of the tourism potential, the Tourism Office designs a strategy for the development of appropriate facilities and infrastructure. This aims to improve comfort and facilities for visiting tourists. Furthermore, the Tourism Office forms a special team responsible for the management of the built infrastructure. This team not only maintains the infrastructure, but also ensures safety, cleanliness and quality services at tourist destinations. These steps reflect the Bulukumba Tourism Office's commitment to effectively manage material resources to enhance the tourist experience and support the growth of the tourism sector.

To enhance the economic benefits derived from tourism, the Tourism Office is actively involved in developing various aspects of the sector. Apart from constructing accommodations like hotels, resorts, and inns, the Tourism Office places a strong emphasis on maintaining high service standards. This concerted effort is aimed at ensuring that tourists have a comfortable experience and are inclined to revisit the destination. Moreover, the Tourism Office is also responsible for the construction of essential public amenities including public toilets, parking lots, and places of worship. These facilities significantly contribute to enhancing tourist comfort and play a crucial role in attracting more visitors, as they offer a high level of convenience and satisfaction. By prioritizing both accommodation and public facilities, the Tourism Office aims to create an environment that promotes tourism growth and boosts the overall economic prosperity of the region.

The government's good work in developing facilities and infrastructure in tourist destinations is seen positively by the community. This is considered to increase tourist visits, which in turn will increase community income and regional income from the tourism sector. The Tourism Office also improves the quality and quantity of tourist facilities and infrastructure by repairing or building roads as the main access to tourist destinations. By improving accessibility to tourist attractions, tourist visits can increase in Bulukumba Regency.

Thus, the Tourism Office has taken good steps in providing facilities and infrastructure for tourists, as well as improving accessibility to tourist attractions. Improving the quality of accommodation is expected to attract tourists, both foreign and domestic, to come to visit Bulukumba Regency. These steps show the commitment of the Tourism Office in carrying out tourism development policies well.

**Conclusion**

Based on the presentation of research results and discussions presented in the previous chapter, several important things can be concluded related to tourism development in Bulukumba Regency. First, tourism development in Bulukumba Regency has been going well, with the Tourism Office playing the main role as executor. In the policy implementation process, the community also plays a supporting role, while the government determines strategic programs to support the success of the policy and sets targets or goals for implementing tourism development policies.

Second, the successful implementation of tourism development policies in Bulukumba Regency can be said to be quite successful. The available resources include human, financial, material and information resources, but there are still deficiencies in information resources. Nevertheless, the development of the tourism sector has had a positive impact on local revenue. Data shows that in the last five years, from 2018 to 2022, local revenue from the tourism sector has increased significantly. This can be seen from the realization of income which reached Rp. 6,761,745,000 in 2022, an increase from Rp. 3,075,089.00 in 2018. Although there are still several challenges that need to be overcome, this achievement shows positive progress in tourism development in Bulukumba Regency.
References


