



The Development of Tourist Destinations in Increasing Local Revenue in Gowa District

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Abstract. Tourism in the era of regional autonomy is a manifestation of the ideals of the Indonesian Nation to advance the general welfare and participate in implementing a world order based on independence, lasting peace, and social justice. Advancing the general welfare in the sense that if tourism is managed properly, it will contribute directly to the community around the tourism area, especially from the economic sector. Gowa Regency is one of the regencies in Indonesia that has quite a lot of tourism potential that can be utilized in increasing Regional Original Income (PAD), one of which is found in Tinggi Moncong District, namely Malino, Malino is a tourist attraction often exposed by local and foreign tourists who have their charm. This study aims to determine and describe the development of tourist destinations in increasing local revenue in the Gowa Regency. The research method used in this research is Qualitative by using primary data and secondary data. The data is then analyzed descriptively qualitatively, namely analyzing all the data collected by the author, and then displayed in sentence form according to the results of the interview. The results showed that Regional Original Income (PAD) is one of the sources of regional development financing funds in reality has not contributed enough to regional growth, this requires local governments to explore and increase regional income, especially sources of regional original income.

Keywords: Tourism Destinations, Local Revenue, Local Autonomy, Regional Original Income (PAD).

1 Introduction

1.1 A Subsection Sample

Gowa Regency is one of the regencies in Indonesia that has quite a lot of tourism potential that can be utilized in increasing Regional Original Income (PAD), one of which is found in Tinggi Moncong District, namely Malino. It is a tourist attraction that is often exposed by local and foreign tourists who have their charm [1] (see Table 1).

From the table above, it shows that the tourism potential in Gowa Regency is very promising to help the Regional Original Revenue (PAD), the tourism potential should be developed by the local government of Gowa Regency as the leading sector by

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organizing its tourism sectors. However, in reality, some of the existing tourism potential has not been maximally utilized by the local government, in this case, the Arts and Culture Tourism Office. Many of these tourism potentials are neglected and not managed properly, such as the Somba Opu Fort tourist attraction which currently does not have too much activity, the tourist attraction is still empty of visitors, facilities and infrastructure are incomplete, the cleanliness of the surrounding environment is less maintained, and access to tourist attractions is still inadequate.

Table 1. Tourist attractions

Tourism Area	Tourism Area	Tourism Area	Tourism Area
Balla lompoo area	Bulu Ba'lea Bulutana Waterfall	Mangesu Salajengki Beach Area	Malino Local Government Mess
Tamalate Palace Area	Bulan Gantarang Waterfall	Bontonompo Tourism Area	Jembatan Kambara
Syekh Yusuf Tomb Historical Area	Gallang Waterfall	Lembanna Waterfall	Salapang/Galarrang)
Aru Pallaka Tomb Historical Area	Urangi' Tongki Biroro Bulutana Waterfall	Cultural Attractions	Salewangang Malino Swimming Pool
Mount Bawakaraeng	Panaikang BulutanaWaterfall	Tourism Promotion and Outreach	Malino MeetingHouse
Pine Forest Tourism AreaMalino	Waterfall to Meet YourMatch	Balapunranga Tourism Area	Malino Local Government Mess
Bili-Bili Dam Tourism Area	Ma'lonro Stone Waterfall	Manuju Tourism Area	Somba Opu FortTourism Area

The environmental conditions of tourism objects in Gowa Regency are still partly inadequate, and the attractiveness of tourism objects is still relatively not visited by many domestic and foreign tourists, only tours that are already well known are visited by many local and Mancangara tourists, therefore it requires deep attention from the Regional Government, especially the Arts and Culture Tourism Office, so that efforts to develop the tourism sector carried out can provide optimal results and benefit local communities [2].

2 Literature Review

2.1 Tourism Development

Tourism planning and development is a dynamic and continuous process towards a higher level of value by making adjustments and corrections based on the results of monitoring and evaluation as well as feedback on the implementation of previous plans which are the basis of policy and is a mission that must be developed, Tourism planning and development is not a stand-alone system but is closely related to other development planning systems in an inter-sectoral and inter-regional manner [3]. Tourism planning should be based on conditions and carrying capacity to create mutually beneficial long-term interactions between the achievement of tourism development goals, improve the welfare of local communities, and sustainable environmental carrying capacity in the future [4]. Indonesia as a developing country in its development stage, is trying to build a tourism industry as one way to achieve a balanced foreign trade balance. A tourism object must meet three criteria so that the object is attracted by visitors, namely:

Something to see is that the tourist attraction must have something that can be seen or made a spectacle by tourist visitors. In other words, the object must have a special attraction that can attract the interest of tourists to visit the object.

Something to do is so that tourists who do tourism there can do something useful to give a feeling of pleasure, and happiness, relax in the form of recreational facilities, be it playgrounds or places to eat, especially the specialties of the place to make tourists more comfortable to stay there.

Something to buy is a facility for tourists to shop that is characteristic or icon of the area so that it can be used as souvenirs. (In the development of a tourist attraction, these facilities and infrastructure must be implemented as well as possible because if a tourist attraction can make tourists visit and feel at home to do tourism there, it will attract many visitors which will also be useful for economic improvement both for the community around the tourist attraction and the local government [5].

2.2 Local Revenue

Based on the applicable statutory provisions contained in Article 1 point 13 of Law No. 17 of 2003 concerning State finances, regional own-source revenues are local government rights that are recognized as an increase in the value of net assets. Article 1 point 15 of Law No. 23 of 2014 concerning Regional Government means that Regional Revenues are all regional rights that are recognized as additions to net worth in the relevant fiscal year period. Article 1 point 17 of Law Number 23 of 2014 concerning Fiscal Balance between the Central and Regional Governments determines that Regional Original Revenue is revenue obtained by regions that is collected based on applicable laws and regulations. By the provisions of the article of the Law on Financial Balance between the Government, Central and Regional Governments, Regional Original Revenue can be obtained through sources of funds obtained from Regional Taxes, Regional Levies, and the results of managing separated regional assets. These sources of income are expected to be a source of financing for implementation

and development to improve and solidify the welfare of the people. The legal basis for Regional Original Revenue is contained in Law No. 23 of 2014 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. The definition of Regional Original Revenue is contained in Article 1 of Law No. 33 of 2004 concerning the Financial Balance between the Central Government and Regional Governments, namely Regional Original Revenue, hereinafter referred to as PAD, is revenue obtained by the Region which is levied based on Regional Regulations under statutory regulations. As explained above, the source of local revenue comes from taxes, namely local levies according to regulations stipulated by the region to finance its household as a public legal entity. Local taxes as levies made by local governments whose proceeds are used for public expenditures and whose services are not directly provided while their implementation can be forced [6], [7].

2.3 Overview of Government Overview

Regional Government in general is the administration of government affairs by local governments and regional people's representative councils according to the principles of autonomy and assistance tasks with the principle of the widest possible autonomy within the system and principles of the unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia. Regional Government in Indonesia consists of Provincial Regional Government and Regency / City Regional Government consisting of regional heads and regional people's representative councils (DPRD) assisted by regional devices.

Specifically, according to Law Number 23 of 2014 concerning Regional Government, the regional government is the regional head as an element of the Regional Government organizer who leads the implementation of government affairs which is the authority of the autonomous region. Meanwhile, Regional Government is the administration of government affairs by the regional government and the Regional People's Representative Council according to the principles of autonomy and assistance tasks with the principle of the widest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.

Each regional government is led by a democratically elected Regional Head. Governors, Regents, and Mayors are the heads of provincial, regency, and city governments respectively. The regional head is assisted by one deputy regional head, for the province called the deputy governor, for the regency called the deputy regent and for the city, called the deputy mayor. The head and deputy head of the region have duties, authorities, and obligations as well as prohibitions. The regional head also has an obligation to provide a report on the implementation of regional government to the Government, provide an accountability report to the DPRD, and inform the public report on the implementation of regional government to the public. In addition, the role of regional government is also intended in the context of carrying out decentralization, deconcentration, and assistance tasks as a representative of the government in autonomous regions, namely to carry out:

Decentralization is the implementation of all affairs that were originally the authority of the government to become the authority of local governments to regulate and manage government affairs within the system of the Unitary State of the Republic of Indonesia.

Deconcentration, namely receiving the delegation of government authority by the Government to the Governor as the representative of the government and to vertical agencies in certain areas to be implemented; and

Assistance tasks are all assignments from the Government to regions and/or villages, from the provincial government to districts/cities and villages and from district/city governments to villages to carry out certain tasks.

To carry out the role of decentralization, deconcentration, and co-administration, Concurrent government affairs are divided between the central government and provincial and district/city regions. The division of affairs is based on the principles of accountability, efficiency, and externality, as well as the national strategic interests of government affairs which are the basis for the implementation of regional autonomy [8].

2.4 Framework

The Regional Government of Gowa Regency seeks to develop tourism potential in Gowa Regency. Efforts to increase local revenue through tourism have been made by the Government of Gowa Regency to develop tourism potential, but in reality, only a few tourist attractions have become icons in Gowa Regency, there is an imbalance between one tourist attraction and another, for example, the comparison between the Malino natural tourism area which is visited by tourists every year is inversely proportional to the historical tourist area of the Somba Opu fort which is quiet from tourist visits. Tourism as one of the strategic sources of local revenue (PAD) is characterized by the increasing number of local and foreign tourists visiting the tourist attraction. Several factors underlie the research to focus on the research flow to explain the problems and objectives of the research, therefore a conceptual framework scheme is made from the explanation above, which is as follows:

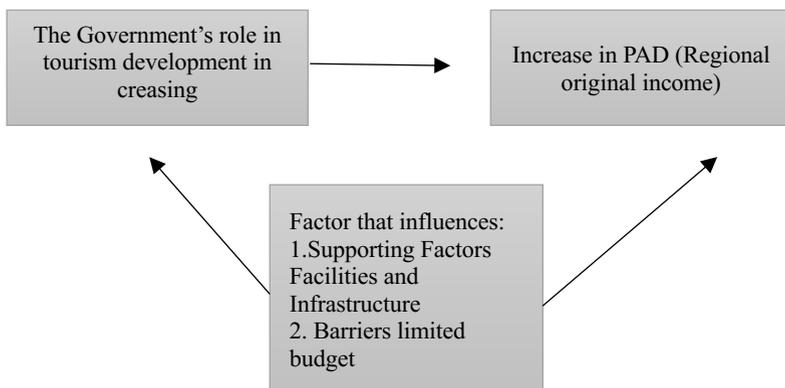


Fig. 1. Conceptual Framework.

3 Research Methods

The research used is a descriptive method. The population in this study was all government apparatus in the Gowa Regency. The determination of research subjects or informants is based on a purposive sampling approach. data collection techniques used, interviews, observation, and documentation.

4 Results

4.1 Research Results of Tourism Destination Development in Increasing Regional Original Income in Gowa Regency

Tourism development needs to be carefully planned and integrated by taking into account all points of view and perceptions that influence each other. Policymakers must be careful in its implementation, before the policy is implemented, it is necessary to conduct in-depth research and study of all aspects related to the world of tourism. Starting from the potential of the local area, customs, habits of life of the community around the location of tourism, and beliefs, to the habits and behavior of tourists who are planned to be interested in visiting tourist destinations that are ready to be developed [9]. Regional autonomy is expected to revitalize and empower regions that are more appropriate and under the will of the community proportionally. Local governments are expected to be able to articulate interests and formulate policies and take policies appropriately, quickly, and in accordance with needs, so that the development of existing potential can be carried out more optimally and in turn will increase the welfare of the community, and welfare society overall. Tourism development is inseparable from the potential possessed by Gowa Regency, namely natural tourism and cultural tourism. One element that gets attention is the existence of an agreement between governments in the development and destination of tourism.

In accordance with the above statement conveyed by the Head of Service represented by Mrs. Yuniati Yusuf who said: "Gowa Regency is one of the regencies that has tourism potential in South Sulawesi as you often hear one of the famous tourism is the Malino Region".

Tourism as a special service product includes several specific things that must be well understood if a tourism business wants to maximize its potential for success. The number of tourists who make tourist visits is a measuring factor in assessing the success or failure of tourism development in an area, especially the tourism promotion and development model. Tourism promotion carried out by the Culture and Tourism Office of Gowa Regency in introducing tourist objects in the Gowa Regency area is carried out in various ways.

The Head of the Culture and Tourism Office of Gowa Regency, represented by Mrs. Yuniati Yusuf, said: "The government of Gowa Regency with this tourism agency certainly does marketing by making advertisements on several road billboards or even on boards electric advertising, such as the Beautiful Malino tourist agenda that has been far away The government of gowa and the Gowa tourism office do marketing so that

people from outside gowa district and foreign tourists can know and enjoy the tourism in Gowa Regency.

Based on the results of the interview above, it can be concluded that the government and tourism object managers have promoted a number of tourism objects through those in the Gowa Regency by placing advertisements on the website of the Gowa Regency Regional Government, placing billboards on the side of the road, and conducting socialization to visitors who are present. Tourism is a tourism activity that can increase the financial capacity of conservation areas as capital for conservation activities, increase employment opportunities for communities around tourism areas, and increase public awareness of the importance of nature conservation efforts. The turnover of money will increase with the visit of both domestic and non-domestic tourists, this will certainly have a major influence on the increase in state foreign exchange earnings, regional income, and the impact of tourism. directly felt for the community around the tourist attraction such as opening up jobs and providing opportunities for the surrounding community. to increase daily income by trading or selling typical snacks of Gowa Regency, offering local handicraft products in the tourist attraction area. The role of the government needed to developing tourism objects needs to be to increase local revenue (PAD).

Based on the results of interviews conducted with the Gowa Regency government, in this case, the Tourism and Culture Office represented by Mrs. Yuniati Yusuf who said that: "Determination of retribution rates, data collection on tax objects, Improving human resources (HR) through coaching, administrative procedures, in this case, the collection of taxes or levies, control, and supervision of PAD management, service speed, exploring the sources needed, socialization and counseling, giving awards to taxpayers who are obedient to tax payments ".

Based on the results of the interview above, it can be concluded that the role of the government in the development of tourism destinations in Gowa Regency has been carried out well, this is because the Government of Gowa Regency has carried out various methods such as determining the retribution rate that is traded, collecting data on tax objects, increasing human resources (HR) by means of coaching, administrative procedures in this case tax collection or retribution results, controlling and supervising the management of PAD, service speed, coaching and training for tourism area managers.

The increase in Regional Original Revenue is also explained in the Regional Regulation of Gowa Regency number 03 of 2012 concerning retribution for recreation and sports places in article 3 which reads that the object of retribution for recreation and sports is recreation, tourism, and sports services provided, owned, and managed by the local government [10]. The Original Revenue of Gowa Regency from the Tourism Aspect from 2014-2018 (see Table 2).

Table 2. Realization of PAD Revenue of The Tourism and Culture Office in 2014-2018

No.	Tax/ Retribution Object	2014 in IDR (%)	2015 in IDR (%)	2016 in IDR (%)	2017 in IDR (%)	2018 in IDR (%)

1	Ret. Takalapa Waterfall	12,900,000 (107.50)	12,000,000 (100.00)	15,500,000 (130.00)	24,000,000 (200.00)	16,041,000 (80.21)
2	Ret. Malino Tourism Forest	20,100,000 (80.40)	17,700,000 (70.80)	27,300,000 (109.20)	39,300,000 (157.20)	32,919,000 (82.30)
3	Ret. Bili-bili Recreation Area	23,400,000 (117.00)	26,400,000 (132.00)	24,600,000 (123.00)	49,500,000 (157.20)	34,086,000 (69.17)
4	Ret. Hot water pencong	0/0	0/0	0/0	0/0	0/0
5	Ret. Balla Lompa Museum	3,000,000 (60.00)	2,200,000 (44.00)	12,400,000 (248.00)	12,664,000 (253.28)	9,000,000 (180.00)
6	Ret. Tombolo syech yusuf	7,600,000 (76.00)	7,000,000 (70.00)	8,200,000 (82.00)	6,000,000 (62.00)	3,600,000 (36.00)

The table above shows that in 2014 the PAD was IDR. 1,061,096,491 with 159.56 per cent, decreased in 2015 to IDR. 1,741,975,989 with 149.53 per cent. Then, in 2016 decreased again to IDR. 2,262,331,775 with 118.14 per cent, and in 2017 it fell again to IDR. 2,839,685,443 with 108.59 per cent, and finally in 2018 it rose again to IDR. 3,482,680,546 with 110.18 per cent.

4.2 Factors Affecting Tourism Destination Development In Increasing Regional original revenue In Gowa Regency

The development of the tourism sector is an activity that is carried out in a planned, comprehensive manner and involves various aspects that must be carried out in an integrated and well-planned manner. In implementing a policy, it will not be separated from the factors that influence its implementation [11]. The factors or obstacles faced in developing the potential of tourism objects in Gowa Regency in the Development of Tourism Destinations in Increasing Regional Original Income in Gowa Regency.

Supporting Factors. Supporting factors are all things that help the process of developing tourist destinations in increasing local revenue in Gowa Regency. The supporting factors are as follows:

Facilities and Infrastructure

Gowa Regency itself has adequate supporting infrastructure. The existing roads in Kabupaten Gowa to get to the existing tourist sites have mostly been paved and are suitable for two-wheeled and four-wheeled vehicles to pass. For the condition of electricity itself in Gowa Regency, it has touched all levels of society. Head of the Culture and Tourism Office of Gowa Regency represented by Mrs. Yuniati Yusuf said

that: "Tourism facilities and infrastructure such as lodging, restaurants, travel and banking in Gowa Regency are quite complete, hotels, restaurants, and bureaus and all tourist objects in Gowa Regency can be accessed smoothly by two-wheeled and four-wheeled vehicles".

Tourism facilities and infrastructure are facilities and companies that provide services to tourists both directly and indirectly and their lives depend on the arrival of tourists. These tourism facilities must be maintained and improved both in terms of quality and quantity in accordance with the development of tourist needs. To support better achievement, it is necessary to have adequate management capabilities in accordance with the condition of the object and the needs of visitors. In addition to the completeness which includes the facilities and infrastructure above, the location factor plays a very important role, as explained above, the road or access to the location determines whether or not many visitors will come, the distance between the city of Gowa from the Malino sub-district of Tinggi Moncong sub-district is reached by a distance ranging from 30 to 45 minutes using two-wheeled and four-wheeled vehicles, the slope level of 40 degrees is surrounded by mountains and hills and makes Malino prone to landslides, even though it is fairly far away this is not an obstacle for tourists because road access can be passed by any vehicle as explained above.

Inhibiting Factors

The inhibiting factors are all things that are awkward in the process of developing tourist destinations in increasing local revenue in Gowa Regency. The inhibiting factors are as follows:

Limited Tourism sector Budget

Adequate funds are an absolute requirement that must be met in order to carry out development. The development, development and promotion of the tourism sector is a development program that requires enormous funds, especially in the construction of tourist attractions and the construction of tourism supporting facilities and infrastructure.

Tourism development in Indonesia, including Gowa Regency, is still highly dependent on the availability of budget from the APBD (Regional Revenue and Expenditure Budget). Meanwhile, the budget given is not entirely intended for tourism development itself. There are other activities or needs in the tourism office that are also very dependent on the budget. The Head of the Culture and Tourism Office of the district of gowa, represented by Mrs. yuniati yusuf, said that: "The budget provided for the tourism sector is very limited, but the limited budget available is not an obstacle for us as competent parties to develop regional tourism".

5 Conclusion

Based on the results of research and discussion of Tourism Destination Development in Increasing Regional Original Revenue in Gowa Regency, it can be concluded that the Role of Local Government in Tourism Destination Development in Increasing Regional Original Revenue in Gowa Regency The Office of Culture and Tourism has made various efforts such as promoting tourist objects through various media both print

such as newspapers and tourist magazines, as well as electronics such as television stations and direct promotion such as participating in exhibitions and expo activities. Developing human resources at the Gowa Regency Culture and Tourism Office is done by providing appropriate and effective training on tourism. In addition, the direct impact felt for the community around the tourist attraction such as opening up jobs, providing opportunities for the surrounding community to increase their daily income by trading or selling snacks typical of Gowa district, offering local handicraft products in the tourist attraction area. Factors that influence the development of tourism potential are supporting factors, namely the availability of facilities and infrastructure, while inhibiting factors are the limited tourism sector budget.

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