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## Mangrove Forest Tourism Contribution to Local Revenue in the Tourism Sector

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### Abstract

In development activities, community participation is a manifestation of awareness and concern and community responsibility for the importance of action to improve their quality of life. The utilization of the potential of the tourism sector has not been able to be fully processed. So, it is still very far from being compared to tourism in other areas such as Bulukumba, Bantaeng, Takalar, and Tanah Toraja. One of the advantages of Sinjai Regency is the site's condition, which is under the foot of Mount Bawakaraeng, and there are many coastal areas. This matter should need attention from the local government. There are also tourist sites managed by the government and an icon of Sinjai district, namely "Tongke-tongke Mangrove Forest. This study's data collection method is through secondary data; the data obtained comes from the report of the Sinjai district statistics center. This research is a descriptive study, with more descriptive characteristics than observations and documentation studies. The data that has been obtained will be analyzed qualitatively and described in descriptive form. The result of this study Tongke-Tongke mangrove forest tourism contribution to regional revenue (PAD) in the tourism sector in Sinjai Regency is still low in 2017, namely 25.7%. The government's efforts to increase the tourism contribution of the tongke-tongke mangrove forest to the local revenue (PAD) of the tourism sector bore fruit in 2018 because it increased by 43.7% from the previous year, where tourism in the Tongke-Tongke mangrove forest 2018 contributed 69, 4% of the local revenue (PAD) of the tourism sector in Sinjai Regency.



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## 1. Introduction

Regional autonomy provides opportunities for local governments to design concrete steps in formulating development strategy plans to raise the potentials of the regions to become sources of economic revenue and opportunities to create opportunities for the achievement of community welfare (Agus et al., 2020). One of the development planning programs of concern to local governments in developing the tourism sector is a strategic sector in regional economic growth according to its potential. Tourism is a whole related element that consists of tourists, tourist destinations, travel, industry, and tourism activities (Chamidah et al., 2020; RUSTANTONO et al., 2020; Zagler, 2005). Tourism is the mainstay of foreign exchange sources because Indonesia has various types of tourism, for example, natural, social, and cultural tourism, which is spread from Sabang to Merauke.

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In addition to saving millions of charms of natural tourism so beautiful, Indonesia is also rich in cultural tourism as evidenced by so many historical heritages and the diversity of arts and cultural customs of local communities that attract local and foreign tourists. So that with the many potentials, it has made Indonesia one of the tourist destinations. National development is carried out evenly throughout the land and not only for a particular group or part of society (Loyarte-López et al., 2020; Omer, 2008). All the people must indeed feel it as part of improving the level of life with social justice, which is the goal and ideals of Indonesian independence. Development activities are also carried out in various sectors, including the tourism sector at the regional level, which considers the potentials and priorities of each region. The desire to increase tourism development in Indonesia is caused by factors such as the reduced role of oil and gas as a foreign exchange earner (OLILINGO & PUTRA, 2020). Therefore, the tourism sector has the potential to promise the hope of creating public welfare in the future, and besides that, it can also increase state tax revenue.

As the policies implemented by a country support the development and sustainability of travel & tourism (T&T), which will provide tourism attractiveness and competitiveness among world countries. Based on the TTIC index, Indonesia is ranked 50th globally and 4th in ASEAN after Singapore, Malaysia, and Thailand (World Economic Forum, 2015). Development in the tourism sector will work well if the wider community can play a more active role or participate. For the wider community to be more involved in tourism development, the organization needs to understand what is meant by tourism and what benefits and benefits it will get. Besides, the community must also know the things that can be detrimental to this tourism. Development in the tourism sector needs to be increased by developing and utilizing national and regional tourism resources and potential. It can become a reliable economic activity to increase foreign exchange earnings or regional original income, expand and equalize business opportunities and employment opportunities, especially for the local community. According to (ARFAH et al., 2020), tourism development that supports economic growth can be done by paying attention to the following:

1. It is necessary to stipulate several regulations that favor improving the quality of tourism services and the preservation of the tourism environment, not in favor of the interests of certain parties. Besides, it is necessary to take firm action for the parties who violate the stipulated rules;
2. Tourism managers must involve the local community. This is important because the experience in several tourist destination areas (DTW) did not affect the local community at all; as a result, there was no economic contribution to the surrounding community
3. Promotional activities must be carried out in various ways. Apart from planning a campaign and visiting Indonesia year programs, promotional activities also need to be carried out by establishing a reliable information system and building good cooperation with tourism information centers in countries' potential.
4. It is necessary to determine the main DTWs that are unique compared to other DTWs, mainly traditional and natural ones.
5. The central government builds cooperation with the private and local governments, with an honest, open, and fair system.
6. It is necessary to equalize the flow of tourists for all DTWs throughout Indonesia.
7. Inviting communities around tourist areas to be aware of the role, function, and benefits of tourism and stimulate them to take advantage of opportunities created for various activities that can be economically beneficial. Communities can market local products and help them improve skills, and provide capital for profitable businesses.
8. The necessary infrastructure and facilities need to be well prepared to support the smooth running of tourism. Procurement and repair of roads, telephones, transportation, tourist shopping centers, and other facilities in the vicinity of tourist areas are needed.

Community involvement in tourism development is needed. In development activities, community participation is a manifestation of awareness and concern and community responsibility for the importance of action to improve their quality of life. (MUSTAFA, 2019) from the results of the analysis in this study, it can be

concluded that together with regional expenditure, population and GDP affect Regional Original Income. Individually, the variables of provincial spending, total population, and GDP can affect the original regional income, which has the most significant influence on the actual local revenue is the population. This is evidenced by the highest regression coefficient value of 5,742. In the research of (Flörke et al., 2013), from the results of the analysis of this study, it can be concluded that the number of tourists has a positive and significant effect on increasing Regional Original Income (GDP) through the PDB of the tourism sector in Sinjai Regency for the period 2016-2017. This indicates a healthy relationship. Any increase/decrease in the number of tourists will also increase/decrease in Regional Original Income (PAD) through the GRDP of the tourism sector.

Sinjai regency is one of the districts in South Sulawesi, which has the potential for ocean, land, and mountain areas with an area of 223 km<sup>2</sup> and has a population of 238,099 people promising tourism potential to be developed as a potential source of regional revenue and income. Thus, the tourism sector can increase its contribution to Regional Original Income (PAD). Sinjai Regency itself is an area that is still developing where all its sectors are still not advanced, even though Sinjai Regency has superior sectors, namely relying on the mining and agricultural sectors. The tourism sector itself can be said to have not been maximally developed by the Sinjai district government. The utilization of the potential of the tourism sector has not been able to be fully processed. So, it is still very far from being compared to tourism in other areas such as Bulukumba, Bantaeng, Takalar, and Tanah Toraja. One of the advantages of Sinjai Regency is the site's condition, which is under the foot of Mount Bawakaraeng, and there are many coastal areas. This matter should need attention from the local government. There are also tourist sites managed by the government and an icon of Sinjai district, namely "Tongke-tongke Mangrove Forest."

Tongke-tongke village had a national name when the environmental award, namely Kalpataru, was given to the initiator of the mangrove forest (mangrove) in the New Order under President's leadership Soeharto in 1995. Since then, the name Tongke-tongke Village and its mangrove forests have become known and become a conversation. At the national level as an example that should be replicated by other coastal areas in Indonesia. Therefore, this study aims to analyze how much the contribution of Tongke-Tongke mangrove forest tourism to the local opinion in Sinjai Regency.

## 2. Research Method

This study's data collection method is through secondary data; the data obtained comes from the report of the Sinjai district statistics center. This research is a descriptive study, with more descriptive characteristics than observations and documentation studies. The data that has been obtained will be analyzed qualitatively and described in descriptive form.

## 3. Result and Discussion

### 3.1. Result

One way to see the level of economic growth achieved by a region can be illustrated by the Gross Regional Domestic Product (GRDP), which also reflects the area's economic potential. The amount of GRDP generated by each region depends on the potential of the region's production factors. Gross Regional Domestic Product is the value of all goods and services produced by a part within a certain period, usually one year, without distinguishing the ownership of the production factors used in the production process. The value of the Gross Regional Domestic Product (GRDP) can be calculated through three approaches, as follows:

- a. Production in terms of Gross Regional Domestic Product (PDRB) is the net amount of goods and services produced by production units in an area and usually within one year.
- b. In terms of Gross Regional Domestic Product (PDRB), the amount of remuneration (income) received by the production factors due to their participation in the production process in an area within one year.
- c. In terms of expenditure on Gross Regional Domestic Product (GRDP), it is the expenditure incurred by households, government and private non-profit institutions, investment, and net exports (exports-

imports), which are usually seen within one year.

In the presentation, Gross Regional Domestic Product (GDP) is always differentiated based on current prices and constant prices. The definition of the division of the Gross Regional Domestic Product is:

- a. Gross Regional Domestic Product at current prices is the total value of goods and services (commodities) or income, or expenditures assessed according to the prevailing price in the year concerned, including taking into account the current state of inflation.
- b. Gross Regional Domestic Product at constant prices is the value of goods and services (commodities) or income or expenditure based on the price in the base year.

**Table 1. Gross Regional Domestic Product (GDP) at Constant 2010 Prices by Business Field  
Sinjai Regency (million rupiah) 2017-2018**

Description	2015	2016	2017	2018
Forestry Agriculture and Fisheries	2 393 763,59	2 552 641,46	2 724 069,12	2 877 453,32
Mining and excavation	111 489,62	123 352,55	138 900,30	151 616,10
Industry and Processing	140 619,78	149 990,08	161 376,60	164 678,85
Procurement of Electricity and Gas	6 360,90	7 032,75	7 435,42	7 721,36
Waste Management and Recycling Water Supply	4 670,85	4 968,47	5 326,80	5 753,79
Construction	646 208,95	690 612,36	736 316,77	795 009,33
Wholesale and Retail Trade; Car and Motorcycle Repair	691 452,18	756 912,24	829 000,45	934 646,78
Transportation and Warehousing	85 199,03	86 911,66	93 078,40	103 150,50
Provision of Accommodation and Food and Drink	21 108,00	22 468,53	24 488,06	27 851,14
Information and Communication	196 767,41	214 599,84	232 213,10	259 407,82
Financial Services and Insurance	153 585,80	177 579,27	180 768,68	188 072,04
Real Estate	132 454,76	140 013,41	149 701,30	157 025,49
Government Administration Company Services	3 701,56	3 948,74	4 295,80	4 714,49
Defense and Social Security Compulsory	331 392,31	337 552,90	353 926,14	371 697,45
Education Services	373 099,25	398 682,50	434 290,40	476 923,70
Health Services and Social Activities	86 444,83	92 174,66	99 897,20	109 291,79
Other Services	37 061,25	39 864,29	43 555,30	49 152,04
<b>GDP Bruto</b>	<b>5 415 380,09</b>	<b>5 799 305,71</b>	<b>6 218 639,84</b>	<b>6 684 166,00</b>

Source: Central Bureau of Statistics (BPS)

The table above shows that the Gross Regional Domestic Product (PDRB) at constant prices according to the business field in Sinjai Regency with the highest value was in 2018. The lowest was in 2015 with a difference of Rp. 1,268,785.91.

### 3.2. Tourism Potentials of Sinjai Regency

Tourism development is directed at increasing tourism in economic activities that can create employment and business opportunities to improve the community's income and foreign exchange-earners. The efforts made by the government are through the development and utilization of various national tourism potentials. In South Sulawesi, which is also one of the tourist destinations in the Indonesian region, especially in Sinjai Regency, many tourism objects are very potential and very influential in the economic performance of Sinjai Regency. Sinjai Regency is a tourist destination that is very popular with local tourists. The tourism sector can contribute or foreign exchange to the economy; this contribution is determined by a large number of tourists visiting a tourist spot. The following is a table of the Number of Recreational Facilities by Type and District in Sinjai Regency, 2018.

**Table 2. The Number of Recreational Facilities by Type and District in Sinjai Regency in 2018**

District	Natural and Artificial Tourism Objects	Cultural and historical tourism objects	Marine Tourism	Special Tourism Object
Sinjai Barat	4	4	-	2
Sinjai Borong	3	1	-	1
Sinjai Selatan	2	7	-	4
Tellu Limpoe	4	-	3	1
Sinjai Timur	6	12	4	1
Sinjai Tengah	2	18	-	-
Sinjai Utara	3	14	1	1
Bulupoddo	1	8	-	1
Pulau Sembilan	1	3	5	1
<b>Total</b>	<b>26</b>	<b>67</b>	<b>13</b>	<b>12</b>

Source: Central Bureau of Statistics (BPS)

The number of tourist destinations supports Regional Original Income (PAD) if appropriately managed; however, in Sinjai Regency, not all tourist objects are appropriately addressed. Not all tourist attractions have retribution rates to enter the area. The table above illustrates many recreational facilities in Sinjai Regency, namely 118 recreation areas, historical and cultural tourism objects, namely 67 recreation areas.

**Table 3. Data on Tourist Visits in 2017**

Description	Mature	Child	Total
Batu Pake Gojeng Sinjai Utara	16.529	3.400	19.929
Lembang Saukang Tellulimpoe Waterfall	627	0	627
Tahura Sinjai Borong	200	0	200
Kembar Sinjai Borong Waterfall	1.445	0	1.445
Mangrove Tongke-tongke	3.300	800	4.100
<b>Total</b>	<b>22.101</b>	<b>4.200</b>	<b>26.301</b>

Source: Department of Tourism and Culture of Sinjai Regency.

The table above explains that in 2017 the Tourism and Culture Office of Sinjai district categorized tourist visit data based on age where adult visitors were 22,101 people, and child visitors were 4,200 people. So it was noted that in 2017 the number of visitors to tourist objects managed by the Department Tourism and Culture of Sinjai Regency is 26,301 visitors, most of whom are categorized as adults.

**Table 4. Tourist Visit Data in 2018**

Description	Men	Women	Total
Batu Pake Gojeng Sinjai Utara	8.250	7.750	1.6000
Lembang Saukang Tellulimpoe Waterfall	179	200	379
Tahura Sinjai Borong	3.495	4.105	7.600
Kembar Sinjai Borong Waterfall	955	1.272	2.227
Mangrove Tongke-tongke	23.793	34.607	58.400
<b>Total</b>	<b>36.672</b>	<b>47.934</b>	<b>84.606</b>

Source: Department of Tourism and Culture of Sinjai district.

Suppose the data table for tourist visits in 2017, the Sinjai Regency Tourism and Culture Office categorizes visitors by age. Still, in 2018, the Sinjai Regency Tourism and Culture Office categorizes tourist visit data on tourist attractions by gender, where the number of visitors in 2018 was 84,606 people. In that case, the composition consists of 36,672 male visitors and 47,934 female visitors. This data explains that in 2018 tourist objects were more visited by female visitors than male sex.

### 3.3. Overview of the Tongke-tongke East Sinjai Mangrove Forest Tourism Area

East Sinjai is a sub-district in Sinjai Regency, which has 12 villages and one sub-district. It is also a low-land area with an area of 71.88 km<sup>2</sup> and a population of 30,421 people. East Sinjai has enormous tourism potential, one of which is the "Tongke-tongke Mangrove Forest" in the village of Tongke-tongke. Tongke-

tongke village is one of five towns in the coastal area of Sinjai Regency, North Sulawesi. Tongke-Tongke village had a national name when the environmental award, namely Kalpataru, was given to the mangrove forest's initiator (mangrove) H Taiyeb during the New Order era under the leadership of President Soeharto in 1995. Since then, Tongke-Tongke Village and its mangrove forests have become known and have become discussed at the national level as an example that should be replicated by other coastal areas in Indonesia. Twenty-four years ago, the man who received the Kalpataru award at the Merdeka Palace was already over 70 years old and is still eager to develop mangrove plants or seeds to spread in coastal areas. "In the beginning, we planted these mangroves because it was to protect our house from abrasion that was triggered by big waves," recalled H Taiyeb. This effort's results turn out to be fruitful because the residents' settlements are free from coastal abrasion. Besides, residents benefit from making marine biota in mangrove plants a family income source to those who sell in the Tongke-Tongke mangrove forest. Including this mangrove, nursery business is an additional income for the family when not fishing because of the wave season or extreme weather conditions. As an illustration, five years ago, the price of mangrove seedlings was still IDR 1,000 per seed, now it has reached IDR 2,000 per source, and usually, partners or companies order hundreds to thousands of seeds.

Another benefit that directly impacts the residents of Tongke-Tongke Village is that the well water has a continuously decreasing salinity, even though ten years ago the well water in the village was the same salty as seawater. So, it could not be drunk, bathed, or used to rinse clothes. "Alhamdulillah, there have been many changes with the mangroves," said this unpretentious man who encouraged the birth of the I Love Indonesia Tourism Awareness Group (ACI) in Sinjai Regency in 1987 which was then followed by Zainuddin as Chairman of the ACI. Especially for nurseries, Taiyeb admits that they are still a pioneer in developing mangrove seedlings by involving local communities, especially those who do not have jobs, such as widowed mothers. The wages for the nursery can help pay for the children's education. The Head admitted this of Tongke-Tongke Village H Sirajuddin. According to him, nearly 80 percent of the population depends on marine products.

However, in certain seasons Tongke-Tongke residents also farm while developing mangroves to supplement their family income. "If the planting season they become farmers, after that, they go to sea, at certain times also develop mangroves to protect their area from abrasion," said Sirajuddin, who claimed to have grown up in the area, so he knows the conditions in his place as the village government very well. Although the position as Head of Tongke-Tongke Village was only held in December 2016, there was no partnership funding assistance during his administration. Thus, mangrove maintenance and development is only carried out on the self-help of the local community. Last year, it was tested to collect retribution from the Tongke-Tongke Mangrove tourist attraction, which began with an agreement that if successful later it would be divided into the treasury of the Regional Government, the community was managing the mangrove forest (ACI) and the village government. However, after the trial process was running, the Rp. Three hundred million retribution did not reach the community directly. The management of this tourist attraction, namely the Sinjai Regency Tourism and Culture Office, is because no regulation regulates fee distribution. The Head of Tongke-Tongke village has also not found a meeting point between the desire of the community to gain appreciation from their efforts to develop mangrove forests from generation to generation, and the concern that the government will share retribution funds that do not yet have regulations, because they are considered to be findings in the field.

Regarding the retribution ticket for the visitor to Tongke-Tongke of Rp. 5,000 per person, the local government, should also know the ticket to facilitate its control function. To develop mangrove forests this year, it is recognized that there are pros and cons from the Tongke-Tongke Village community. The project work is full of caution and must sit together between the government and the community. As the village government, the Head of Tongke-Tongke Village H Sirajuddin admitted that he was very supportive of making Tongke-Tongke a tourist village. It's just that in the future, it is hoped that there will be no offense in managing this mangrove forest because it is all for the common interest, "he said. He hopes that the village community will continue to preserve this mangrove forest, especially since the people of Tongke-Tongke Village understand very well the benefits of mangroves in their lives.

Even the existing BUMDes are ready to assist the management of Tongke-Tongke tourism so that the role of BUMDes is not only in managing savings and loan funds for residents as has been done so far. Another potential that Tongke-Tongke Village has as one of the villages in East Sinjai District also contributes to the production volume of the capture fisheries sector, which averages 13,036 tons per year and fishpond yields of

9,204 tons per year based on Sinjai DKP data. The fishing gear used by the fishing community in the area also varies from without boats, boats without motorbikes, outboard motorboats to engine boats with a capacity of 5 to 30 Gross Ton (GT). Amiruddin, a fisherman from Tongke-Tongke Village who was met at the Lappa Fish Auction Place (TPI), previously fishers in his village only looked for fish around Sinjai there are still many fish and marine biota in the Mangrove area that can provide adequate income. However, in the last few years, some fishermen in their villages have been looking for fish further. Some have even entered neighboring provinces such as Kalimantan and East Nusa Tenggara (NTT). Likewise, fishers from outside are often arrested by the security forces of the Sinjai Regency for using prohibited fishing gear. Several months ago, fishers from Bone Regency who used trawl were arrested in Sinjai Regency local people and the Navy.

*"We only know that we are looking for fish; we don't know whether we need a permit or not because our grandparents previously only went to sea and had no correspondence," said Amiruddin.*

According to the Head of Fisheries DKP Sinjai Nasir Mallawi, this condition was due to the fishermen's ignorance and minimal socialization. "The issue of licensing before was only done in the regency, but with the new policy now being taken over by the province and the center, so those who do not know the procedure may find this a hassle. However, along with the development of digital technology, he continued representing the Head of the Sinjai Marine and Fisheries Office; the future licensing process can be done "online" or online, just waiting for socialization in the field. The lack of personnel in the area is one of the obstacles. The socialization of licensing in the capture fisheries sector is not understood by the Sinjai community, who work as fishermen. Of course, this obstacle requires a separate solution that depends on local government policies and the policy of the central government in recruiting fisheries extension workers and agricultural extension workers in the field. Mangrove forest or Tongke-Tongke mangroves in Tongke-Tongke Village, East Sinjai District, Sinjai Regency, South Sulawesi in South Sulawesi's flagship mangrove tourism park which is recorded as the largest and most tree-lined in Indonesia. Not surprisingly, this mangrove tourism location, besides having a conservation function to ward off coastal abrasion, also has ecological and ecotourism processes. "Therefore, local, provincial and central governments have exceptional attention to the development and preservation of the Tongke-Tongke mangrove forest, said the Head of the Sinjai Regency Culture and Tourism Office, Yuhadi Samad. Various efforts were made to improve the facilities and infrastructure to make the Tongke-Tongke mangrove forest a leading tourist destination in Sinjai Regency. Yuhadi said, for the development of this tourist attraction, the Sinjai Regency Government received funding support from the Ministry of Tourism in 2019 amounting to more than IDR 2.1 billion through special allocation funds (DAK). The funds will be used for the construction of additional facilities and infrastructure in Tongke-Tongke. In addition to funds from the Ministry of Tourism, Sinjai Regency Government also received funds from the South Sulawesi Provincial Government of IDR 1 billion to complement existing facilities and infrastructure at that location.

Meanwhile, Bank Indonesia's concern in conserve and develop mangrove forest areas are now in the exploration and discussion stage to discuss other matters supported by BI in South Sulawesi. This support is on the side that has not received financial assistance from the central government or the local, provincial government, "said Yuhadi. With this attention to mangrove forests, his party hopes that the Tongke-Tongke destination can become a leading tourist destination, attracting many tourist visits. The development of Tongke-Tongke tourist destinations in the future, said Yuhadi, is not just pursuing Regional Original Income (PAD). Still, the most important thing is to empower the community in Tongke-Tongke Village to take a role in it or become good hosts while increasing the economic level Public. This is in line with the vision and mission of the Sinjai Regent Andi Seto Ghadista Asapa and his deputy Andi Kartini Ottong, who are determined to promote the coastal and marine tourism sector, which supports each other with other sectors such as the agriculture and fisheries sector in the district known as "*butta panrita kitta*". According to Andi Seto, Sinjai Regency has a lot of tourism potential. Still, his party will focus on developing and preserving the Tongke-Tongke mangrove tourism, which is also an icon of Sinjai Regency that differentiates it from other tourist destinations in South Sulawesi. Now, it is just waiting to realize the tourism park development program, which is expected to embrace all parties, including making the location a magnet for Sinjai anglers to improve their welfare.

### 3.4. Results of Data Processing

The results of the research describe the results obtained, namely the tourism retribution data for the Tongke-tongke Mangrove Forest and the Regional Original Income (PAD) of the tourism sector in Sinjai Regency from 2017 to 2018 with the following processed results:

$$\text{Share} = \frac{\text{Tax}}{\text{GDP}} \times 100\%$$

**Table 5. Results of Analysis of the Contribution of Tongke-Tongke Mangrove Forest Tourism to GDP in the Tourism Sector**

Year	Retribution for Tongke-tongke Mangrove Forest Tourism	Local Revenue (PAD) in the Tourism Sector (Tourist Attractions)	Contribution
2017	18.900.000	73.425.500	25,7 %
2018	279.400.000	402.064.000	69,4 %

Source: Department of Tourism and Culture of Sinjai Regency (Processed Data).

Based on table 5, it can be seen that the contribution of Tongke-Tongke mangrove forest tourism to regional revenue (PAD) of the tourism sector in Sinjai Regency in 2017 was 25.7%, while in 2018, it was 69.4%. The tongke-tongke mangrove forest's contribution to local revenue has increased from 2017 to 2018 with a difference of 43.7%.

### 3.5. Discussion

Based on table 5, it can be seen that the contribution of Tongke-Tongke mangrove forest tourism to regional revenue (PAD) of the tourism sector in Sinjai Regency is relatively high. The highest contribution occurred in 2018, amounting to 69.4%, while the lowest contribution occurred in 2017 at 25.7%. By looking at the results of this analysis, it shows that the role of the tourism object retribution for the tongke-tongke mangrove forest on the local revenue (PAD) of the tourism sector in Sinjai Regency has contributed significantly because tourism in the Tongke-Tongke mangrove forest has increased from 2017 by 43.7% to the year. 2018. Given the reasonably good tourism potential in Sinjai Regency, regional retribution is one of the original provincial revenues; retribution is one of the financings for government administration and regional development to increase and equalize the community's welfare. Retribution has a considerable role in implementing regional autonomy to realize regional revenue—the greater the number of local retribution receipts, the greater the amount of income from local income. One of the reasons for the low contribution of the tourism sector levies to local revenue is that many tourist objects do not get enough attention from the government. Most tourist objects are not well managed, which results in a lack of regional income from the tourism sector either through parking or entrance fees for tourist objects. The processing of provincial revenues must at least be managed carefully, precisely, and with great care. Local governments should ensure that all potential payments have been collected and recorded in the local government accounting system. In this case, local governments need to have an adequate control system to ensure that the established management policies and procedures are adhered to. In addition to this, local governments need to examine whether any revenues have not been deposited into the provincial government treasury and misused by officers in the field. It is also necessary to scrutinize the public who do not pay and give strict sanctions for their violations. Local governments take the initiative to manage tourist objects that can contribute large fees to local revenue so that the receipt of tourism levies can increase and can make a more significant contribution to local income.

## 4. Conclusions

Tongke-Tongke mangrove forest tourism contribution to regional revenue (PAD) in the tourism sector in Sinjai Regency is still low in 2017, namely 25.7%. The government's efforts to increase the tourism contribution



of the tongke-tongke mangrove forest to the local revenue (PAD) of the tourism sector bore fruit in 2018 because it increased by 43.7% from the previous year, where tourism in the Tongke-Tongke mangrove forest 2018 contributed 69, 4% of the local revenue (PAD) of the tourism sector in Sinjai Regency. Based on the conclusions stated previously, the researchers provide the following suggestions: The Sinjai Regency Government should be able to ensure that all potential revenues have been collected and recorded in the Regional Government accounting system. In this case, local governments need to have an adequate control system to ensure that the established management policies and procedures are adhered to. Local governments should pay more attention to and develop the tourism potential in Sinjai Regency to further increase the Regional Original Income (PAD).

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